



Consolidated version
23 August 2026

Unofficial translation of the

WASTE MANAGEMENT ACT

24/2022

This document consolidates the following:

<i>Law number</i>	<i>Description</i>	<i>Date of Issue</i>	<i>Summary of amendments</i>
24/2022	<i>Waste Management Act</i>	18 Dec 2022	-
7/2026	<i>First amendment to the Waste Management Act</i>	23 Aug 2026	• Amended Sections 25 (Provision of waste management services), 32 (Fee on plastic bags) and 76 (Definitions). • Inserted a new Section as Section 35-1 (Persons not registered with MIRA).

DISCLAIMER OF LIABILITY

This is the unofficial translation of the original Act in Dhivehi and consists only the content pertaining to the implementation of Plastic Bag Fee. In the event of conflict between this translation and the Dhivehi version of this Act, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this Act and this translation be read concurrently.

WASTE MANAGEMENT ACT

CHAPTER 6: PROVISION OF WASTE MANAGEMENT SERVICES

25. Provision of waste management services

- (a) A person shall provide waste management services in the Maldives upon being registered with the Authority after acquiring the relevant operating license from the Authority issued by the Authority in accordance with the requirements set out in the Regulation made pursuant to this Act.
- (b) The Regulation specified in subsection (a) shall be formulated and published in the Government Gazette prior to the expiry of 6 (six) months from the date of effect of this Act and published on the Ministry's website.
- (c) The Regulation made under subsection (b) shall, with reference to the types of waste specified under this Act, prescribe the license categories, the rules and procedures for the issuance of licenses under each category, and the rules relating to the imposition of additional conditions on such licenses issued under such categories.

CHAPTER 8: FEE ON PLASTIC BAGS

32. Fee on Plastic bags

- (a) Business activities shall charge from their customers a sum of MVR 2 (Two Maldivian Rufiyaa) as Plastic Bag Fee for each plastic bag sold or provided free of charge to the customers at the point of sale.
- (b) Notwithstanding subsection (a), the following plastic bags shall be exempt from the Plastic Bag Fee imposed under this Act;
 - (1) plastic bags sold or provided free of charge by duty-free shops;
 - (2) plastic bags used to put in any type of fresh unpackaged fish;
 - (3) "bin liners" sold or supplied free of charge specifically for the purpose of waste disposal, by either a person who provides waste management services or another relevant authority.
 - (4) A pack or bundle that contains more than 50 (fifty) plastic bags.

33. Obligation to charge the Plastic Bag Fee

Business activities operated in the Maldives are required to charge the fee on plastic bags sold or provided free of charge to customers at the point of sale as specified under Section 32 of this Act, commencing from the date of expiry of 4 (four) months from the date of effect of this Act.

34. Including the amount of plastic bag fee in the invoice or receipt

- (a) The invoice or receipt issued to the customer by a business activity at the point of sale shall clearly and distinctively state the amount of the plastic bag fee charged to the customer by the business activity.
- (b) Plastic bag fee shall not be subject to “Goods and Services Tax” charged under the Goods and Services Tax Act (Law number 10/2011).

35. Payment of plastic bag fee to MIRA

- (a) Persons registered with MIRA for GST are required to pay to MIRA the amount of plastic bag fee collected under this Act.
- (b) The MIRA shall, before the expiry of 3 (three) months from the date of effect of this Act, formulate a Regulation, setting out the rules as regards the collection of plastic bag fee by persons registered for GST and the guidelines for the effective implementation of this Chapter.
- (c) A person registered with MIRA for GST shall pay to MIRA the amount of plastic bag fee collected, on or before the deadline for payment of their GST under the Goods and Services Tax Act (Law number 10/2011), and amounts paid as such to MIRA shall be separated from the amount of GST.
- (d) Money paid to MIRA as plastic bag fee by persons registered with MIRA for GST, shall be deposited to the “Maldives Green Fund” established under the Public Finance Act (Law number 3/2006).

35-1. Persons not registered with MIRA

- (a) The Ministry shall formulate a Regulation setting out the rules as regards the manner in which the fee imposed under this Act is to be expended by persons other than those registered for GST with MIRA, and the Regulation shall be published in the Government Gazette and on the Ministry’s website before the expiry of 1 (one) year from the date of effect of this Act.

- (b) The Ministry shall ensure that persons other than those registered for GST with MIRA collect plastic bag fee through their business activities, in accordance with this Act and the Regulation made pursuant to this Act.

36. Period for charging plastic bag fee

The period for charging plastic bag fee for a person registered with MIRA for GST shall be the person's taxable period under the Goods and Services Tax Act (Law number 10/2011).

37. Information required to be submitted

- (a) The amount of plastic bag fee payable to MIRA for the period by persons registered with MIRA for GST, shall be computed in accordance with this Act and the Regulation made pursuant to this Act, and the information pertaining to the amount shall be included in the person's GST return for that period and submitted to MIRA.
- (b) The deadline for submission of information specified in Section (a) shall be the deadline for the submission of the person's GST return under the Goods and Services Tax Act (Law number 10/2011).

38. Record keeping

- (a) The MIRA shall formulate and publish in the Government Gazette and on MIRA's website, a Regulation for ascertaining the accuracy of the amount collected as plastic bag fee which also encompasses the rules as regards maintenance of records, before the expiry of not more than 4 (four) months from the date of effect of this Act.
- (b) Unless otherwise specified in any other law, documents required to be maintained under this Chapter shall be maintained for a period of 5 (five) years.

39. Complying with the Tax Administration Act

This Chapter shall be read together with the Tax Administration Act (Law number 3/2010) and the Goods and Services Tax Act (Law number 10/2011). Any word or phrase that is not defined in this Chapter, unless the context otherwise requires, shall have the same meaning such word or phrase has in those Acts.

CHAPTER 13: OFFENCES AND PENALTIES

61. Taking administrative action

Where a person violates this Act or the Regulations made pursuant to this Act, the following persons may take administrative action as set out below:

- (d) The following administrative action may be taken by MIRA under this Act, and it shall be the business activities that violate this Act and the Regulations made pursuant to this Act that will be held responsible for the offenses specified in this Section.
 - (1) business activities giving plastic bags to customers without charging plastic bag fee in accordance with this Act and the Regulations made pursuant to this Act;
 - (2) being in violation of Section 35 of this Act.
- (e) The penalty for an offence specified in subsection (d) shall be liable to a fine of between MVR 5000/- (Five Thousand Rufiyaa) and MVR 50,000/- (Fifty Thousand Rufiyaa).
- (f) Notwithstanding subsection (e), the Tax Administration Act (Law number 3/2010) shall prevail as regards taking action against persons registered with MIRA for GST and determining offences and penalties.

76. Definitions

- (gg) "MIRA" refers to the Maldives Inland Revenue Authority established under the Tax Administration Act (Law Number 3/2010).
- (kk) "Plastic bag fee" refers to the amount of money charged under this Act by business activities for plastic bags sold or provided free of charge to customers at the point of sale.
- (ll) "Plastic bag" refers to bags made of plastic (including self-destructing degradable plastic made of oxo-degradable and synthetic polymer) which are used for carrying goods, but does not include plastic bags used as packaging solely to the extent necessary for the sale of those goods.
- (mm) "Point of sale" refers to the place where a sales or purchase transaction takes place.
- (nn) "Customer" refers to a person making a purchase of goods.
- (oo) "Business activity" refers to all persons responsible in the sale of movable goods.

(pp) “Fish” refers to unpackaged;

1. Deep sea fish and parts of such fish;
2. Reef fish and parts of such fish;
3. bait fish or fish used as bait;
4. seafood types.