

## Table of Contents

Maldives Economy Brief	<b>4</b>
Trade Statistics:	4
Maldives Market Entry Modes	<b>6</b>
For setting up Business in Maldives	6
1. Re-Registering a company in foreign jurisdiction with the registrar of companies	7
2. Incorporating a new Company/Partnership	8
3. Acquiring Shares from a locally Incorporated Company	8
Fee	9
Business Purpose Entry Options For Indian Nationals (from 7th Feb 2022)	<b>9</b>
I. Visa Free Entry for Indian Nationals for Business Purposes	9
II. Business Visa for Indian Nationals	9
Required documents	9
Who can apply?	9
Business Visa Renewal	10
How much does it cost?	10
Processing time	10
Online support	10
Maldives Legal Landscape	<b>11</b>
The Judiciary	11
The Court System	11
Lower Courts	11
Superior Courts	12
Magistrate Courts	12
Important Legal Amendments Related To Maldives Economy	<b>13</b>
1. Major Changes to the Tourism Law	13
Private islands	13
The bill introduces the concept of ‘private islands’. It provides the seminal legislative framework to create, lease, develop and manage private islands.	13

Unlike many other jurisdictions, a private island is given a rather unique definition in this bill. Roughly speaking, it is about a land created out of a lagoon by a developer and leased to an investor who enjoys it for non-commercial use.	13
Government shares	13
Splitting leases	13
Altered rent	13
Lease extension	13
Integrated tourism	14
Villa leases	14
<b>2. Major Changes to the Employment Law</b>	<b>14</b>
Copy of Employment Agreement	14
Probation Period	14
Job Description	14
Redundancy	15
Severance Package	15
Reasons for termination	15
Record keeping	15
Permission to leave after work	15
Holiday pay in advance	16
Sick leave	16
Service Charge	16
Locals at SMT level	17
Minimum wage	17
Employment Tribunal	17
<b>Goods Prohibited from Importing</b>	<b>18</b>
<b>Restricted Items</b>	<b>18</b>
Liquor and Alcoholic Products	18
Pork and its by-products	18
Chemical and Chemical Products	19
Pets	19
Firearms/Explosives/Weapons and Ammunition	19

Live Plants and Animals	19
Medicine	19
Tobacco and Tobacco Products	19
Communication Equipment	20
Items that Need Special Permission	<b>20</b>
Useful Contacts	<b>22</b>
Useful Laws & Regulations Links	<b>23</b>

# Maldives Economy Brief <sup>1</sup>

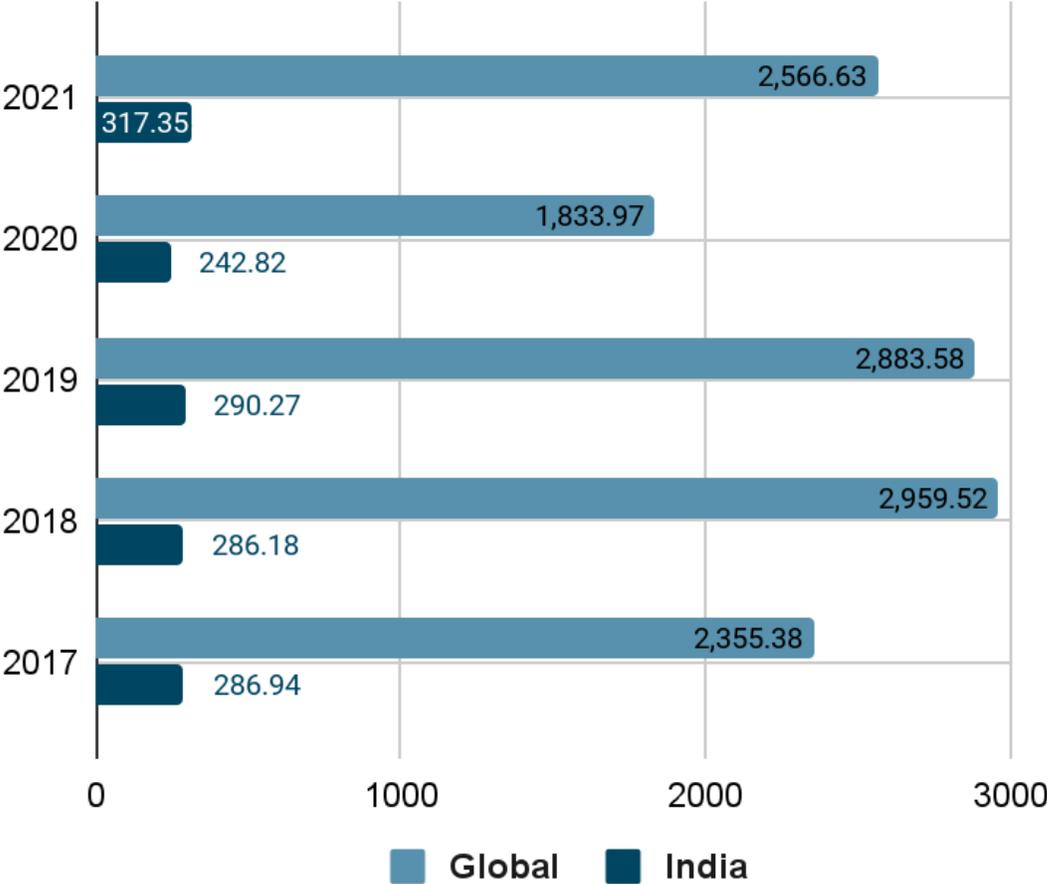
The Maldivian economy is extraordinarily dependent on tourism, contributing close to 28% of the GDP. Over 60% of the foreign exchange that flows into the country is through the tourism sector. Major percentage of government tax revenue comes from tourism related taxes.

Fishing is the second leading economic sector of the Maldives. A significant amount of country's income is generated through export of fresh fish and other fish/marine products.

Agriculture play only a minor role in the economy of the Maldives as constrained by the limitedness of cultivable land.

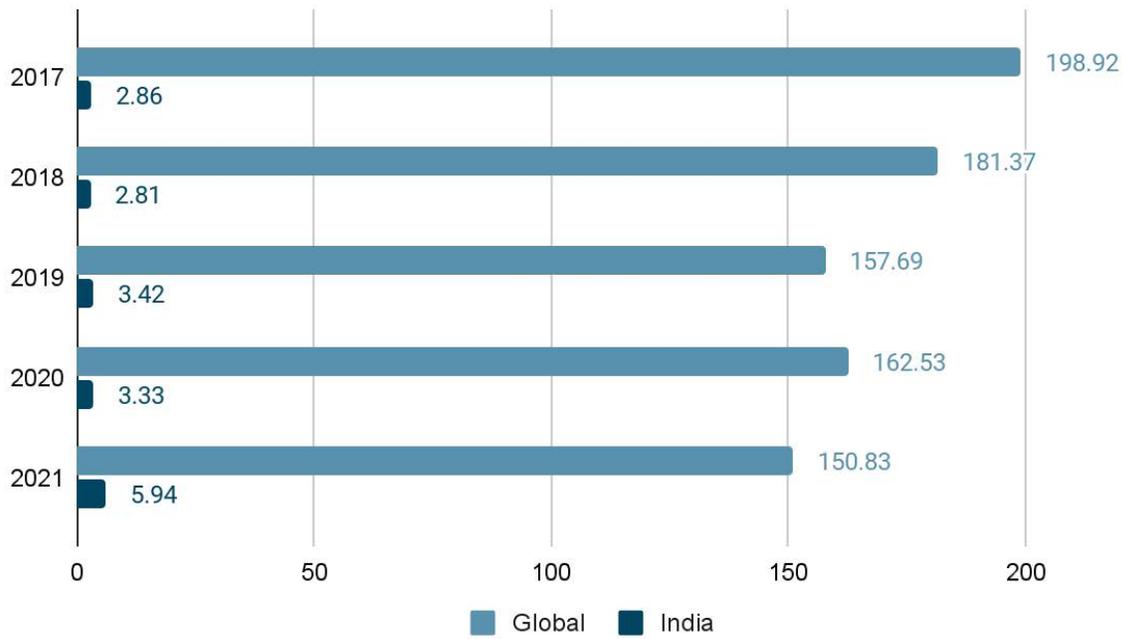
## Trade Statistics:

### Maldives Imports in last 5 years (mn in USD)



<sup>1</sup> <https://www.mymaldives.com/maldives/economy/>  
<https://www.coface.com/Economic-Studies-and-Country-Risks/Maldives>

## Maldives Exports in last 5 Year (mn in USD)



## Maldives Market Entry Modes<sup>2</sup>

### For setting up Business in Maldives

To seek Foreign Investment approval, please submit all the relevant documents (identified below) to the Invest Maldives Office, Velaanaage 4th Floor.

The application review process takes 2 working days for applications submitted under the 'Automatic' route, and 5 to 14 working days for applications submitted under the 'Government' route.

Upon approval of the foreign investment, the Ministry will issue an acceptance letter to the applicant. Your next step is to register your business in one of the following three ways.



*Your business will be registered in 1 business day. Once the business entity is registered, you are required to enter to a Foreign Investment Agreement (FIA) with Ministry of Economic Development.*

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<sup>2</sup> <https://business.egov.mv/>

## Documents required seeking Foreign Investment Approval

- ↪ Foreign Investment Registration Application
- ↪ Clear, complete and valid Passport/National Identification Card copies of shareholders, directors and secretary / legal representative of the investing entity
- ↪ Company Registration Certificate, Constitutional Documents of the entity notarized as true copy by relevant authorities of the registered country. Investor shall submit notarized translations of all documents that are not in English
- ↪ Letter of financial credibility issued by a financial institution licensed by the central bank of the respective jurisdiction, for each shareholder (both individual and legal entity)
- ↪ Profiles of the investors/shareholders. A CV shall suffice for individual investors/shareholders
- ↪ Contract Award Letter from Private or Public Institutions (if applicable)
- ↪ If applicant is looking to engage in sector such as Construction, an agreement/ award letter by the respective entity
- ↪ Projected Business plan and Feasibility Study (upon request by MED)

### 1. Re-Registering a company in foreign jurisdiction with the registrar of companies

- Business Registration Application Form
- Company Registration Certificate, Constitutional Documents of the entity notarized as true copy (by relevant authorities of the registered country). *Note: Notarized translations must be provided for all the documents that are not in English.*
- Board Resolution of the Company
  - To re-register in Maldives
  - To appoint a Legal Representative who shall represent the company in any legal proceedings against the Company
- Acceptance Letter and NIC/passport copy of the appointed Representative *Note: The representative need not be a lawyer, but should be a resident individual or registered entity in the Maldives*
- Clear, complete and valid PP / ID copies of persons with tax responsibilities

## 2. Incorporating a new Company/Partnership

- If the foreign shareholder is an entity
  - Business Registration Certificate, Constitutional Documents of the entity notarized as true copy (by relevant authorities of the registered country). *Note: Notarized translations must be provided for all the documents that are not in English.*
  - Board Resolution of the Company
    - Details of the number and percentage of shares the company will hold in the new business
    - Details of the directors appointed to represent the entity in the new business (if any)
- Clear, complete and valid PP / ID copies of
  - Directors
  - Company Secretary
  - Tax responsible person(s)

## 3. Acquiring Shares from a locally Incorporated Company

- Share Transfer Form (2 originals)
- Revised Articles and Memorandum of Association of the entity proposing to undertake the investment (2 Originals)
- Board Resolution for the transfer of shares (as in step 1)
- Clear, complete and valid NIC/Passport copy of the new shareholders and directors
- Board Resolution of the Transferee (if an entity)
  - Details of the number and percentage of shares the company will acquire
  - Details of the directors appointed to represent the entity in the new business (if any)

## Fee

- Foreign Investment Administration Fee equivalent to **USD 5,000.00**. This amount has to be paid to the Maldives Inland Revenue Authority (MIRA). *A copy of the receipt should be submitted to the Ministry of Economic Development.*

In addition to this, you are required to make entity registration fee depending upon the type of business you register in Maldives. For fee details please have a look at company registration process.

## Business Purpose Entry Options For Indian Nationals (from 7th Feb 2022)

### I. Visa Free Entry for Indian Nationals for Business Purposes

Indian Nationals are exempt from the requirement of a visa, in respect of visits or stays made for the purpose of concluding business negotiations with their counterparts that does not exceed a period of 90 days provided that they are in possession of a valid passport / travel documents and evidence of sufficient funds to support their stay.

Indian Nationals are required to declare their purpose of visit and share the supporting documents (where applicable) through <https://imuga.immigration.gov.mv/ethd/create>

### II. Business Visa for Indian Nationals

Indian Nationals are required to apply for a Business Visa if their stay in the Maldives exceeds the visa free period of 90 days within a 12-month period.

Application shall be lodged through <https://business.egov.mv/GeneralServiceRequests>

#### Required documents

1. Letter explaining the purpose of the visit
2. Passport Copy (Color Copy of the Bio data page of passport. Passport should have validity of minimum 6 months)
3. Photo of the individual (Color Photo that complies with the photo requirements set out by Maldives Immigration - Photo Standards | Maldives Immigration)
4. Travel and Health Insurance (Travel and Health Insurance issued by a licensed insurance company or an insurance company licensed in the Republic of Maldives)

#### Who can apply?

You can apply through <https://business.egov.mv/GeneralServiceRequests> . To use our online portal, you are required to create an eFaas account. Foreign Individuals can create an efaas account to apply for Business Visa. For more information on creating an account, please visit <https://efaas.egov.mv/>

You can also request the local counterpart in the Maldives to apply through our portal. Business Visa remains valid for the duration stated on the approval letter.

Duration of the Business Visa

Upon entry, the Immigration Officer will issue the Business Visa and the issued date and expiry date will be stated in the Visa Sticker.

### Business Visa Renewal

Business Visa holder shall apply for visa renewal 10 days prior to the expiry date stated in the Business Visa on the passport. If the applicant is in Maldives, the applicant's passport shall be produced to the Immigration Counter to renew the sticker, upon receiving the approval letter through the Business Portal <https://business.egov.mv/GeneralServiceRequests>

### How much does it cost?

No fees apply for Indian Nationals.

### Processing time

Standard processing time for Business Visa is between 2 to 10 days. Applicant shall not arrive in the Maldives without receiving the Business Visa approval letter through our system. Applicant is required to produce the approval letter to the Immigration Counter at the Airport / Seaport.

### Online support

You may contact our call center 1500 for any queries regarding Business Visa for Indian Nationals or send your queries through live chat available from [business.egov.mv](https://business.egov.mv)

## Maldives Legal Landscape<sup>3</sup>

Maldives is a multiparty presidential republic. The three branches of government, i.e. Executive, Judiciary and the Parliament, work separately and independently.

Article 4 of the Constitution provides that all the powers of the State of the Maldives are derived from, and remain within, the citizens. Article 5 of the Constitution states that all legislative power in the Maldives is vested in the People's Majlis and Article 6 of the Constitution provides that the executive power is vested in the President. By virtue of Article 7 of the Constitution, the judicial power is vested in the courts of the Maldives.

### The Judiciary

The judicial power is vested in the Supreme Court, the High Court, and such Trial Courts as established by the law as provided in Article 141 of the Constitution. The Supreme Court is the highest authority for the administration of justice in the Maldives and the Chief Justice is the highest authority on the Supreme Court (Article 141(b)).

### The Court System

The Maldives follow a three-tiered court system: the Supreme Court is at the top, followed by the High Court and finally the Lower Courts. Lower Courts are divided into two categories, Superior Courts and Magistrate Courts. The Supreme Court, High Court and Superior Courts are based in the capital of the country, Male'. Magistrate Courts are in the rest of the inhabited islands other than the capital island. In each inhabited island there is one Magistrate Court. Every court has jurisdiction to overturn the decision of a lower court (Article 143(c), the Constitution of the Maldives). Lower Courts shall follow the decisions of a higher court (Article 143(d), the Constitution of the Maldives).

### Lower Courts

Lower Courts are courts created under Section 52 of the Judicature Act (Law No.22/2010) as first instance courts and courts which have the jurisdiction to try cases that are not mandated by the Constitution or a law to be carried out by other courts. Lower Courts are classified into two main categories:

- ✓ Upper category / Superior Courts
- ✓ Lower category / Magistrate Courts

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<sup>3</sup> <https://www.nyulawglobal.org/globalex/Maldives1.html>

## Superior Courts

Superior Courts are created as per Section 53 of the Judicature Act (Law No.22/2010). These courts are created under the Judicature Act or created for a specific reason under another Act. These courts are located in the capital, Male' City. Currently, existing superior Courts are:

- **Criminal Court:** The Criminal Court is mandated with looking into criminal matters, except for criminal activities committed by children or matters that, by law, would be assigned to a separate court.
- **Civil Court:** The Civil Court determines civil disputes except for those kinds of matters that fall under the jurisdiction of the Family Court. It may deliberate on financial disputes, contract disputes and administrative disputes. It also has the power to implement the civil injunctions relating to the decisions of the Supreme Court, the High Court, and the Criminal Court.
- **Family Court:** The Family Court is mandated to determine matters pertaining to disputes arising between families. These matters include inheritance disputes, disputes about parentage, marital issues and divorce, child custody hearings and assignment of child support.
- **Juvenile Court:** The Juvenile Court is a specific court that deliberates on cases involving minors. Any individual below the age of eighteen, who have been accused of a crime will be tried in Juvenile Court.
- **Drug Court:** Persons accused of drug related offences are tried at the Drug Court. The Drug Court had the power to subject such persons to mandatory rehabilitation programs, with the aim of reintegrating them back into society.

## Magistrate Courts

Magistrate Courts are created under Section 62 of the Judicature Act (Law No.22/2010). The previously functioning Island Courts are transferred to the Magistrate Courts. Under section 63 of the Judicature Act, there shall be a magistrate court in each inhabited island except in the capital, Male' City, where the Superior Court exists. Presently there are 187 Magistrate Courts in the country.

***NOTE: Under the Maldives Legal Landscape, for Trade/Civil disputes there is no legal entity/authority other than the Maldives Civil Court to resolve disputes***

# Important Legal Amendments Related To Maldives Economy

## 1. Major Changes to the Tourism Law<sup>4</sup>

### Private islands

The bill introduces the concept of 'private islands'. It provides the seminal legislative framework to create, lease, develop and manage private islands.

Unlike many other jurisdictions, a private island is given a rather unique definition in this bill. Roughly speaking, it is about a land created out of a lagoon by a developer and leased to an investor who enjoys it for non-commercial use.

### Government shares

There are some resort properties which are leased to joint venture companies. These are created under a joint venture agreement between the government and private investors. These companies generally have a nominal government shareholding. Preceding law provides a legal mechanism for the private investor in the company to buy back the government held shares and make it wholly private.

With this new bill aims at repealing the relevant provisions in the Tourism Act which allow for buy back of government shares.

### Splitting leases

With this new amendment, the government aims at departing from its earlier policy as enshrined in the law and mainstream the practice of splitting an existing lease into separate leases.

The investors with multiple islands (forming part of the same hotel under one lease) would be able to split their existing lease into many leases and deal in them individually. That means the investor would be able to either sell one island or sublease it to another as if it were a separate lease.

### Altered rent

two schedules of lease rent: (i) one for tourism land leased for resorts, hotels, yacht marinas, and integrated tourism development; and the other (ii) for tourism properties on inhabited islands.

### Lease extension

New Law puts a time limit on that right to buy an extension. If an existing tourism property wants to buy an extension of 49 years, it can do so for US\$5m if it agrees to settle payment

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<sup>4</sup> <https://nasheeds.co/blog/major-changes-to-the-tourism-law/>

within the next 2 years. If it wants to exercise that right after the close of those 2 years, the lease extension payment would double to US\$10m.

### Integrated tourism

According to the definition provided in the law, the term refers to commercial tourism ventures where multiple tourism products are housed within a single project and can include resorts, hotels, yacht marinas or other tourism products.

### Villa leases

Law states of a lease of a villa or room on a resort or property within an integrated tourism development. The lease will practically involve the long-term grant of a right of use exclusive to the villa “buyer”

## 2. Major Changes to the Employment Law<sup>5</sup>

### Copy of Employment Agreement

Every employer is to sign an employment agreement with its employees. Every employer is also to provide a copy of the employment agreement to all its employees. If an employer has not already provided a copy, it is advised to do so within 3 months.

Failure to sign an employment agreement or provide a copy of it can invite penalties between MVR 2,000.00 to MVR 20,000.00 depending on the size of the employer’s business.

### Probation Period

A period not exceeding 3 months may be provided as probation for every new employee. The employer or employee may terminate the employment agreement without notice during the probation period. However, rights available to employees under sections 32 through 57 of the Employment Act will continue to apply to employees on probation as well.

### Job Description

The current requirement to include certain details by virtue of section 15 (c) of the Employment Act has been removed.

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<sup>5</sup> <https://corporatemaldives.com/amendments-made-to-the-employment-law/>

## Redundancy

Bringing an employee's employment to an earlier end in three circumstances is considered reasonable on the occurrence of three events: discontinuance of business; restructuring; and financial hardship.

However, termination of the employment must be carried out in accordance with regulations to be made by the minister under the law which would outline the circumstances that would qualify within those three grounds; and the manner in which the termination must be brought about.

In an event of dispute, the burden of proof would lie on the employer to prove that the termination was carried out in good faith and was not targeted at removal of a specific employee or select group of employees.

## Severance Package

The concept of a severance package has been introduced.

If the period of service is less than one year, the employer is to give one month's notice or pay a month's salary.

If the employee has served for a period between 1 and 4 years, the requirement is to give 2 months' notice or pay two months' salary.

If an employee has been in employment for a period exceeding 4 years, the employer has to provide 3 months' notice, or pay 3 months' salary.

## Reasons for termination

Where an employee files a complaint over wrongful dismissal, the onus is on the employer to prove that the reasons for dismissal were reasonable. If it cannot be established by the employer, the presumption would be that the dismissal was unreasonable, and therefore wrongful.

## Record keeping

The employer must keep and maintain records of working days and hours of work including overtime and overtime pay. The Labor Relations Authority may ask for these details. Failure to comply with the request may invite a fine not exceeding MVR 5000.00.

## Permission to leave after work

An employee working on a specific worksite, island or vessel has the freedom to leave that site island or vessel (after work) and report back at the scheduled time (for work). Where a

vessel is used by an employee to depart from place of work or return there, the employer may not deny or restrict access to such vessel.

### Holiday pay in advance

If the employment agreement allows it, all employees (except public sector employees) may ask for salary due over the period of annual leave to be paid in advance (before going on leave). If requested, the employer is to provide such pay.

### Sick leave

An employee is entitled to sick leave up to 30 days every year. The employer may not grant sick leave unless a medical certificate issued by a registered medical practitioner is produced in evidence of a medical condition that would prevent the employee from work. There is one exception. The employee may up to a total of 15 days a year opt for sick leave without producing a medical certificate if on every occasion the sick leave does not exceed 2 consecutive days.

### Service Charge

Service charge is made mandatory for tourism sector. The sector is asked to levy a service charge at an amount not less than 10%.

It is optional for all other sectors. Unlike tourism sector, there is no figure, floor, cap or rate mentioned for the service charge that any other sector or industry may levy.

Service charge collected for the previous month is to be distributed before the end of the current month. An admin fee equivalent to 1% of the total collection may be retained by the employer. All employees involved in the provision of a service on behalf of the business must all be treated alike and shall not be discriminated in the distribution of the collection. The reference to all staff includes all those staff who by reason of their work directly or indirectly contribute to the provision of the service by that business.

The employer is also asked to maintain records of amounts collected as service charge including those that are entitled to it, amounts to which they are entitled to, and amounts that are paid to each of the employees.

The employer is also to provide these details twice each year to Labor Relations Authority and Maldives Inland Revenue Authority. Additionally, each employer is to provide these details as and when the Labor Relations Authority may ask for it. The authority may fine any defaulting party by an amount not exceeding MVR 50,000.00.

If it is established that a business operating in the tourism sector does not levy service charge or does not distribute it in the manner provided in the law, that business may attract a fine not exceeding MVR 100,000.00. The Labor Relations Authority may also take further action as may be permitted in the regulations to be made by that Authority.

### Locals at SMT level

The head of human resources / human capital department of every business (with over 50 staff) must be a Maldivian.

Additionally, 60% of positions that comprise the senior management of businesses (which employ over 50 staff) should be held by Maldivians.

Who shall constitute the senior management is to be described in the regulations to be made under the law.

There is a caveat for this specific provision. These two requirements are given a maximum of 5 years (from the date of the amendment) to award compliance.

### Minimum wage

The minister is to decide the minimum wage for all categories of employees in the Maldives. After assigning the responsibility to the minister, the amendment goes onto provide an entire framework over the actors and processes involved in the determination of minimum wage. It creates a minimum wage board, specifies its composition and demarcates its functions.

### Employment Tribunal

Employment disputes occurring in islands (and outside Male) may be submitted to the Employment Tribunal via magistrate courts on those islands. Those island (magistrate) courts may hear disputes on behalf of the tribunal. The decision will still be made by the tribunal.

The tribunal is also asked to follow up on enforcement of its awards, out of its own volition, and submit to local courts for enforcement (of its awards).

## Goods Prohibited from Importing<sup>6</sup>

Prohibited goods are goods that are banned completely.

Narcotics and psychotropic substances	Banned
Pornographic material (including sex toys) such as books, magazines, films, videos, DVDs and software	Banned
Religious materials offensive to Islam	Banned
Live pigs	Banned
Idols (for worship)	Bann

## Restricted Items

Restricted goods are goods that require a specific permit in order to import them.

### Liquor and Alcoholic Products

According to Maldivian Law No: 4/1975 (Import prohibition Act), importation of liquor and alcoholic products without prior approval is prohibited.

Hence, it is advised not to purchase liquor and alcoholic products on the flight or duty free shops while en route to the Maldives as these items will be confiscated upon arrival at the airport. However, liquor, beer and other such alcoholic beverages are available at all tourist resorts/hotels. These have been imported under special license issued prior to their importation.

### Pork and its by-products

According to Maldivian Law No: 4/1975 (Import prohibition Act), importation of pork and its by-products without prior approval is prohibited.

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<sup>6</sup> <https://www.customs.gov.mv/>

## Chemical and Chemical Products

Type	Authoring body
Chemicals	MNDF
Acid	MNDF
Poisons	MNDF
Toxic substances	MNDF

## Pets

Health certificate from an authorized veterinarian, satisfying that the animal is free from infections or contagious diseases is required.

Note: the import of dogs and dangerous animals are strictly prohibited.

## Firearms/Explosives/Weapons and Ammunition

Pistols, revolvers, rifles, shotguns, pellet guns, etc.

Replica and imitation firearms, Components of firearms, Harpoon and spear guns, Stun or shock producing devices.

Explosives and explosive devices, Replica or imitation explosive material or devices, Fireworks, flares and other pyrotechnics.

## Live Plants and Animals

All plants require a valid phytosanitary / sanitary certificate and must be inspected and approved by the Ministry of Fisheries and Agriculture.

## Medicine

A valid medical prescription issued by a registered medical practitioner is required for importation of controlled drugs (for personal use only)

## Tobacco and Tobacco Products

All tobacco products must carry a health warning label as prescribed by the Ministry of Health.

Note: All passengers are eligible for import duty allowance upto a limit of 200 Cigarettes, 25 Cigars and 250g of tobacco.

### Communication Equipment

Talkie-set, receiver and any other telecommunication equipment with radio frequency transmitting capacity exceeding 100 milliwatts should be inspected and approved by Communication Authority of Maldives.

### Items that Need Special Permission

Permits must be obtained from the following local authorities when importing goods mentioned below:

CATEGORY	PERMITTING AUTHORITY
Liquor and Alcoholic Products	Prior permit required from: Ministry of Economic Development
Pork and its by-products	Prior permit required from: Ministry of Economic Development
Chemical and Chemical Products	Prior permit required from: Ministry of Defense and National Security
Pets	Health certificate from an authorized veterinarian
Firearms/Explosives/Weapons and Ammunition	Prior permit required from: Ministry of Defense and National Security
Live Plants and Animals	Valid phytosanitary/sanitary certificate from Ministry of Fisheries and Agriculture
Valid phytosanitary/sanitary certificate	For Personal use: Valid Prescription For commercial use prior permit required from: Maldives Food and Drug Authority
Tobacco and Tobacco Products	All tobacco products must carry a health warning label as prescribed by the Ministry of Health. Note: All passengers

	are eligible for import duty allowance upto a limit of 200 Cigarettes, 25 Cigars and 250g of tobacco.
Communication Equipment	Telecommunication equipment with radio frequency transmitting capacity exceeding 100 milliwatts should be inspected and approved by Communication Authority of Maldives.
Hydrochlorofluorocarbon	Ministry of Environment and Energy
Live fish and frozen meat	Port Health
Bird Import License	Ministry of Fisheries and Agriculture
Pesticide and Fertilizers	Ministry of Fisheries and Agriculture and Ministry of Defense and National Security
Vehicles	Ministry of Transport

## Useful Contacts

<b>1. Ministry of Economic Development (<a href="https://www.trade.gov.mv/">https://www.trade.gov.mv/</a>)</b>	
<b>1.1 Invest Maldives</b>	Phone: +960 333 3148 Email : investmaldives@trade.gov.mv
<b>1.2 Foreign Investments Registration Unit</b>	Phone: +960 333 3177 / +960 333 3125 Email: company@trade.gov.mv
<b>1.3 Unsolicited Proposals Policy (USP) Inquiries</b>	Email: proposals@trade.gov.mv
<b>1.4 To find Maldivian Importer regarding specific Product:</b>	Phone: +960 333 3193 Email: company@trade.gov.mv Business Registry: <a href="https://business.egov.mv/">https://business.egov.mv/</a>
<b>2. Maldives Customs Services (<a href="https://www.customs.gov.mv/">https://www.customs.gov.mv/</a>)</b>	
<b>2.1 Tariff and Statistics section</b>	Phone: +960 333 4130 Email: tariff@customs.gov.mv
<b>2.2 Information Officer</b>	Name: Fathimath Shifaza Mobile: +960 787 5255 Designation: Superintendent Email: info@customs.gov.mv
<b>3. Maldives Immigration (<a href="https://immigration.gov.mv/">https://immigration.gov.mv/</a>)</b>	
<b>3.1 Business Visa</b>	Phone: +960 794 0452 Email: bv@immigration.gov.mv
<b>3.2 Work Visa</b>	Phone: +960 333 0406 / +960 919 9153 Email: workvisa@immigration.gov.mv
<b>3.3 Immigration Airport</b>	Phone: +960 955 5222 Email: airport@immigration.gov.mv
<b>4. Maldives Inland Revenue Authority (<a href="https://www.mira.gov.mv/Default_Eng.aspx">https://www.mira.gov.mv/Default_Eng.aspx</a>)</b>	
<b>4.1 General Information</b>	Hotline: 1415 Email: 1415@mira.gov.mv

## Useful Laws & Regulations Links

<b>1. Trade</b>	
<i>Visit Link</i>	<a href="https://www.trade.gov.mv/page/laws-and-regulations">https://www.trade.gov.mv/page/laws-and-regulations</a>
<b>2. Customs</b>	
<i>Visit Link</i>	<a href="https://www.customs.gov.mv/About/Laws%20and%20Regulations/customs-law-laws">https://www.customs.gov.mv/About/Laws%20and%20Regulations/customs-law-laws</a>
<b>3. Immigration</b>	
<i>Visit Link</i>	<a href="https://immigration.gov.mv/act-regulations/">https://immigration.gov.mv/act-regulations/</a>
<b>4. Taxation</b>	
<i>Visit Link</i>	<a href="https://www.mira.gov.mv/TaxLegislations.aspx">https://www.mira.gov.mv/TaxLegislations.aspx</a>
<b>5. Employment</b>	
<i>Visit Link</i>	<a href="https://lra.gov.mv/wp-content/uploads/2020/07/Employment-Act-Dhivehi-English.pdf">https://lra.gov.mv/wp-content/uploads/2020/07/Employment-Act-Dhivehi-English.pdf</a>