

Sample of tax invoice prepared including the plastic bag fee collected

1. In the case of plastic bags being sold at the point-of-sale

Sample store
Majeedhee Magu, M. Sample house
Male', Maldives
Phone No. 3322261
TIN: 1234560GST501

Date: 23 April 2023
Invoice No.: INV2023/105

TAX INVOICE

Customer:
Local Store
Majeedhee Magu, M.Local house
Male', Maldives
TIN: 1234000GST501

QTY	Details	Unit Price	Price	GST	Total
10	Tin pineapple	20.00	200.00	16.00	216.00
1	Tin Milk powder	180.00	180.00	0.00	180.00
2	Plastic Bag	2.00	4.00	0.32	4.32

Sub Total 384.00
GST (8%) 16.32
Plastic Bag fee 4.00
Total 404.32

2. In the case of plastic bags being provided to customers free of charge at the point-of-sale along with goods sold

Sample store
Majeedhee Magu, M. Sample house
Male', Maldives
Phone No. 3322261
TIN: 1234560GST501

Date: 20 April 2023
Invoice No.: INV2023/099

TAX INVOICE

Customer:
Local Store
Majeedhee Magu, M.Local house
Male', Maldives
TIN: 1234000GST501

QTY	Details	Unit Price	Price	GST	Total
10	Tin pineapple	20.00	200.00	16.00	216.00
1	Tin Milk powder	180.00	180.00	0.00	180.00

Sub Total 380.00
GST (8%) 16.00
Plastic Bag fee 4.00
Total 400.00



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Maldives Inland
Revenue Authority



MIRAmaldives



MIRA Maldives



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Plastic Bag Fee



Let's
save the
planet

Collecting Plastic Bag Fee by Persons Registered for GST

Plastic bag fee

Under the Waste Management Act (Act no. 24/2022), businesses operated in the Maldives are obliged to charge MVR 2 as plastic bag fee for each plastic bag sold or provided free of charge to customers at the point of sale.

This fee will be effective from 00:00 hours of 18 April 2023.

GST registered persons must pay the plastic bag fee collected from customers to MIRA.

Plastic bag

Plastic bag is any bag made of plastic which are used for carrying goods.

The definition of plastic is inclusive of degradable plastics made of oxo-degradable and synthetic polymers.

Plastic bag fee of MVR 2 must be charged from each plastic bag in a plastic bag bundle, whether it is sold or provided free of charge.

Exemption from plastic bag fee

- plastic bags sold or provided free of charge by duty-free shops.
- plastic bags used to carry any type of fresh unpackaged fish.
- "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.
- plastic bags used by manufacturers for the packaging necessary for the sale of goods

Reporting plastic bag fee information and making payment to MIRA

The time of supply of plastic bag is the time at which a tax invoice was issued for the plastic bag sold or for the goods sold with the plastic bag, or at the time at which payment was made for the transaction, whichever comes earlier.

GST registered persons should include the information of plastic bag fee collected during each taxable period in the respective period's GST return and pay the dues to MIRA. The deadline for the submission of the plastic bag fee information and its payment is the deadline for GST return filing and payment.

The information of plastic bag fee collected must be reported in Maldivian Rufiyaa and must also be paid to MIRA in Maldivian Rufiyaa.

The respective GST return must be amended incase, where the taxpayer wishes to change the information of plastic bag fee provided.

Key aspects for taxpayers to keep in mind regarding the collection and reporting of plastic bag fee

Plastic bag fee should be collected from plastic bags sold or provided free of charge when supplying goods and services that are exempt and zero-rated under the GST Act.

The invoice or receipt issued by business activities should distinctively state the amount of plastic bag fee charged from the customer.

GST should not be charged on the amount of plastic bag fee collected from customers.

It is important to update P.O.S systems and accounting/billing systems accordingly in order to facilitate the commencement of plastic bag fee at 00:00 of 18 April 2023.



Record keeping

It is the responsibility of the taxpayers to maintain records to the extent that is sufficient to ascertain that the amount of plastic bag fee collected from customers and paid to MIRA is calculated in accordance with the relevant laws and regulations. In addition to such documents taxpayers should maintain the details of:

- plastic bags purchased
- plastic bags received free of charge
- plastic bags sold
- plastic bags supplied free of charge
- plastic bags damaged
- plastic bags returned by customers



Penalties imposed for failure to submit information of plastic bag fee

- (1) A fine of 0.5% of the amount of tax payable for the taxable period
- (2) A fine not exceeding MVR 50 for each day of delay from the date required to file a tax return or provide information or pay withholding tax

Penalties imposed for failure to pay plastic bag fee

A fine of 0.05% per day of the outstanding amount from the due date of payment.

