

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



ދިވެހިސަރުކާރުގެ ގެޒެޓް - ދިވެހިރާއްޖޭގެ ޖުމްހޫރިއްޔާ

MALDIVES CUSTOMS SERVICE
MALE'
REPUBLIC OF MALDIVES

CIRCULAR

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Submission of complete and accurate Commercial Invoice and Packing List

Customs Regulation stipulates that Goods Declaration must accompany complete and accurate **Commercial Invoice and Packing List**. However, it has come to our notice that an increasing number of invoices submitted do not contain the required information. Furthermore, the information on the Invoices are not properly entered to the ASYCUDA System. Same observation has been made with regard to Packing List, which is also a critical document required for faster cargo inspection and release.

We note that, declarations with incomplete Commercial Invoice and Packing List hinders the smooth and effective cargo clearance process, which leads to unnecessary delays and disputes during the clearance. Therefore, we urge parties concerned to be more cautious in submitting the documents as listed below;

- 1- To submit **Commercial Invoice** with complete information as stipulated in the Article 109 of the Customs General Regulation;
- 2- To submit **Packing List** with complete information as stipulated in the Article 110 of Customs General Regulation.

In order to further enhance trader compliance and to improve Customs clearance, **effective from 01st January 2020**, Goods Declarations without complete Commercial Invoice and Packing List as mentioned above, will be rejected at the lodgment.

Mohamed Maniu

Deputy Commissioner of Customs



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Submission of Declaration containing complete and accurate information

109-Information that should be in the Commercial Invoice

- (a) The Commercial invoice of the imported goods shall be in *English*.
The currencies stated in the invoice shall be foreign currencies approved by the Maldives Monetary Authority.
- (b) The Commercial invoice stipulated in the Subsection (a) of this Regulation shall contain the following information.
1. The Commercial invoice shall provide complete information on all the goods in a manner that allow for the statistical quantity unit calculations as per the Customs tariff;
 2. If the price for the goods in the Commercial invoice is provided in CIF terms, a *breakdown of FOB* value, Freight and Insurance shall be provided;
 3. If the price for the goods in the Commercial invoice is in CNF terms a breakdown of FOB value and Freight shall be provided;
 4. Full name and address of the exporter;
 5. Full name and address of the consignee;
 6. Invoice number and date;
 7. Terms of payment;
 8. Terms of delivery (Inco-terms);
 9. Page numbers and the total number of pages;
- (c) For *each individual item* of the goods stated in the Commercial invoice stipulated in the Subsection (a), the following details shall be provided;
1. Item name;
 2. Item number;
 3. Quantity;
 4. Unit;
 5. Brand (for branded goods);
 6. Model (for goods with models);
 7. Part number or Code number (for goods with such numbers);
 8. Size of the goods;
 9. Item packing;
 10. Country of origin;
 11. Year of production or vintage (for liquor products);
 12. Condition of goods;
 13. Period of usage for pre-used goods;
 14. Unit price;
 15. Total price;

110- Information that should be in the Packing List

The Packing List of the imported goods shall be in English and shall provide the following information.

- (a) Detail of the goods;
- (b) Package type;
- (c) Total number of packages;
- (d) Package number;
- (e) Details of the goods in each package;
- (f) Total number of packages in the shipment;
- (g) Weight and cubic meters of the goods in the shipment;

111- Information that should be in the Bill of Lading or the Airway Bill

The Bill of Lading or the Airway Bill of the imported goods shall be in English and shall provide the following information;

- (a) Bill of Lading or Airway Bill number;
- (b) Full name and address of the exporter;
- (c) Full name and address of the consignee;
- (d) Port of loading;
- (e) Port of discharge;
- (f) Container number or Seal number;
- (g) Shipping mark;
- (h) Type of goods;
- (i) Total weight and Cubic meter;
- (j) Issuing agent of the BL;


Aminath Uthman
Superintendent
Head of Valuation and Procedures Section