

# GOODS AND SERVICES TAX (GST)



MALDIVES  
INLAND REVENUE  
AUTHORITY

## GST EXEMPTED GOODS AND SERVICES

Electricity services provided by an electricity service provider registered with the relevant Government authority or State institution

Water facilities provided by a water service provider registered with the relevant Government authority or State institution

Postal services, not being courier services, provided by a postal provider registered with the relevant Government authority or State institution

Sewerage facilities provided by a sewerage supplier registered with the relevant Government authority or State institution

Health Services provided by a health service provider registered with the relevant Government authority or State institution

Education provided by an educational institution registered with the relevant Government authority or State institution

Financial services stipulated in the GST Regulation

Sale of goods received as donations or gifts by a non-profit body or association registered with the relevant Government authority or State institution

Rent earned from lease of immovable property

Drugs authorized for sale by the relevant Government authority, and medical devices stipulated in the regulation made pursuant to GST Act, that are supplied by a pharmacy registered with the relevant Government authority or State institution

International Transportation services

Goods and Services sold to persons exempted from GST by another Act

Payment collected as fines

Day care services provided by day care centers registered with the relevant Government authority or State institution

Flats, land and buildings sold by the government, or by the government through a third party, under social housing schemes in which the government has the discretion to control the price of the property being sold in accordance with procedures determined by the government