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Celebrating our Achievements

MALDIVES INLAND REVENUE AUTHORITY

CIRCULAR

Reference Number:	220-TD/CIR/2026/07
Date:	22 November 2026
To:	Suppliers of inbound tourism products and related booking or agency services
Subject:	**Repeal of GST on Inbound Tourism Products and related booking and agency services**

Reference is made to Section 14 of the Ninth amendment to the Goods and Services Tax Act (GST Act).

Please be informed that the requirement to charge GST on inbound tourism products and related agency and booking services supplied by persons who do not have a fixed place of business in the Maldives has been repealed with effect from 19 November 2026.

Furthermore, such suppliers are not required to comply with any obligation under the GST Act in respect of the period from 1 October 2026 to 19 November 2026. However, any amount charged to a person as GST under section 15(a)(6) of the GST Act during that period shall be refunded to that person.

In addition, such suppliers have been deregistered under the GST Act, and the GST registration certificates issued to them have been revoked with effect from 19 November 2026.

Any enquiries regarding these matters may be directed to internationalhelpdesk@mira.gov.mv. You can also reach us via WhatsApp at **+960 7251415** or through the live chat service available on our website at www.mira.gov.mv.

Ahmed Shafneez
Deputy Commissioner General of Taxation