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Celebrating our Achievements

MALDIVES INLAND REVENUE AUTHORITY

CIRCULAR

Reference Number: 220-TD/CIR/2026/03

Date: 11 September 2026

To: Suppliers of inbound tourism products and related booking or agency services

Subject: **Registration of suppliers of inbound tourism products and related booking or agency services**

Pursuant to the Eight amendment to the Goods and Services Tax Act (GST Act), the supply of an inbound tourism product, and the supply of agency services and booking services relating to an inbound tourism product, are deemed to be supplies of tourism goods and services made in the Maldives and are therefore subject to Goods and Services Tax (GST) with effect from 1 October 2026. The GST Act defines an inbound tourism product as accommodation, meals, transport, or any other tourist activity in the Maldives.

Accordingly, suppliers of inbound tourism products, and suppliers of agency services and booking services relating to the supply of an inbound tourism product, who do not have a fixed place of business in the Maldives, are required to register under the GST Act in the tourism sector.

As such, persons required to register may include, but are not limited to:

1. Resellers of inbound tourism products who do not have a fixed place of business in the Maldives (such as foreign tour operators, foreign travel agents, online travel agencies, bed banks, accommodation wholesalers, destination management companies, charter operators and booking platforms)

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2. Suppliers of agency services or booking services relating to inbound tourism products who do not have a fixed place of business in the Maldives (such as online travel agents, booking platforms, and persons facilitating the supply of inbound tourism products)

Persons required to register must apply for registration by completing MIRA 120 (GST Registration – Overseas Suppliers) through the dedicated registration portal on MIRA's website. An instructional guide on completing the form is also available on the website. Upon registration, the registrant will be issued with a GST registration certificate containing the GST TIN. Further, a MIRAconnect account will be created, through which the registered person will be required to fulfil their obligations under the GST Act, including filing GST returns and paying GST. Once the account is created, the MIRAconnect login details will be provided to the registrant.

MIRA has established a dedicated email address for queries relating to the GST treatment of inbound tourism products and the registration requirements applicable to suppliers of inbound tourism products and related booking or agency services. Further information may also be available from our *GST Guide: Inbound Tourism Products and Related Booking or Agency Services.*

Any enquiries regarding these matters may be directed to internationalhelpdesk@mira.gov.mv.

Fathimath Ameeza
Commissioner General of Taxation