

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

Goods and Services Tax: First amendment to the Tax Ruling TR-2015/G30

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**Reference No.:** TR-2024/G50

**Date of issue:** Monday, 26 August 2024

*This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010). Unless otherwise stated, all references to the Regulation are to the Goods and Services Tax Regulation (Regulation Number 2011/R-43), and all references to the Ruling are to the Tax Ruling TR-2015/G30 (Penalties for non-compliance with the GST Act and Regulation).*

## Introduction

1. This ruling amends Paragraph 8 and Paragraph 10 of the Ruling.

## Ruling

2. Amend Paragraph 8 of the Ruling as follows:

8. Section 109 of the Regulation states:

**Displaying GST-inclusive price**

- (a) The prices of goods and services supplied by a registered person shall be displayed to customers, and the displayed price shall include the amount of tax chargeable for such good or service, except under the conditions specified in subsections (b) and (c).
- (b) A registered person who charges a service charge in relation to the supply of goods and services may display the prices of goods and services exclusive of the amount of tax chargeable, in which case prices must be displayed in a manner in which customers can compute the total amount they must pay to the supplier. This subsection is subject to subsection (c).
- (c) Telecommunication service providers, agents of telecommunication service providers and intermediary on-sellers of telecommunication services must display prices of telecommunication services exclusive of the amount of tax chargeable. Such person must display prices of telecommunication services in a manner in



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which customers can compute the total amount they must pay to such person in relation to the telecommunication service supplied.

(d) A person referred to in subsection (c) must prominently display in the premises where his taxable activities are carried out, a notice which indicates that telecommunication services supplied by or through that person exclude the amount of tax chargeable.

(e) [Repealed].

9. Amend paragraph 10(e) of the Ruling as follows:

(e) maintain records of revenue in a manner in which the GST classification of a good or service can be ascertained, i.e. whether it is exempt, out-of-scope of GST, zero-rated or subject to GST at 8% or 16%;

## **Date of Effect**

10. This ruling shall have effect from the date of its publication in the Government Gazette.

Hassan Zareer  
Commissioner General of Taxation

*This is the unofficial translation of the original ruling issued in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this ruling, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this ruling and this translation be read concurrently.*