



## CIRCULAR

**Reference Number:** 220-TD/CIR/2024/01  
**Date:** 14 November 2024  
**To:** GST registered persons  
**Subject:** Change of GST registration of cafés operating exclusively for employees in tourist establishments

Pursuant to the seventh amendment to the Goods and Services Tax (GST) Act, goods and services supplied by cafés operating exclusively for the employees in tourist resorts, integrated tourist resorts, resort hotels, hotels, tourist guesthouses, picnic islands, private islands, tourist vessels, yacht marinas and other such establishments are now classified as general goods and services.

In light of this amendment, please be informed that the tourism sector GST registration of such cafés must be changed to the general sector GST. Please email [registration@mira.gov.mv](mailto:registration@mira.gov.mv) to initiate the change of GST registration of such cafés, at the earliest.

For further information on the matter, please contact us at 1415 or email us at [1415@mira.gov.mv](mailto:1415@mira.gov.mv).

**Maldives Inland Revenue Authority**

Ameenee Magu, Malé 20379, Maldives

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