



Unofficial translation of the

**THIRTY SECOND AMENDMENT TO
THE GOODS AND SERVICES TAX
REGULATION**

2026/R-82

DISCLAIMER OF LIABILITY

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

THIRTY SECOND AMENDMENT TO THE GOODS AND SERVICES TAX REGULATION

The Goods and Services Tax Regulation (Regulation Number 2011/R-43) shall be amended as follows:

1. Insert a subsection after Section 3(a) of the aforementioned Regulation as Section 3(a-1) as follows:

3. (a-1) Notwithstanding subsections (a) and (d), a person who does not have a fixed place of business in the Maldives through which that person carries on a taxable activity shall submit to MIRA a completed “GST Registration - Overseas Suppliers” (MIRA 120) form, together with the information and documents specified therein, to apply for registration under the Act or to register a new taxable activity for GST with the MIRA.

2. Amend Section 5(b) of the aforementioned Regulation as follows:

5. (b) Suppliers of tourism goods and services referred to in Section 15 of the Act, including vessels, conducting business with a permit from the Ministry of Tourism, shall register with MIRA in the name of the person granted with the permit by the Ministry, and if no such permit exists, in the name of the operator of the activity.

3. Amend Section 5(d) of the aforementioned Regulation as follows:

5. (d) For the purposes of Section 15 of the Act, tourist establishments and vessels that are required to obtain a permit issued by the Ministry of Tourism shall be deemed to be tourist establishments or vessels operating under a license issued by the Ministry.

4. Insert a subsection after Section 7(d) of the aforementioned Regulation as Section 7(e) as follows:

7. (e) Notwithstanding anything to the contrary in this Section, a person who does not have a fixed place of business in the Maldives through which the person carries on a taxable activity may apply to register taxable activities carried on for the supply of inbound tourism products or agency or booking services relating to such products as separate taxable activities if the accounts relating to each such activity are maintained separately from the person's other activities, the activities are carried on in geographically distinct locations, or the manner in which each such activity is carried on differs.

5. Repeal Section 8 of the aforementioned Regulation.

No
requirement to
register
persons
importing
goods for a
specific
purpose

8. [Repealed].

6. Insert a subsection after Section 10(c) of the aforementioned Regulation as Section 10(d) as follows:

10. (d) Subsections (b) and (c) shall not apply to persons who provide a service specified in Section 15(a)(6) of the Act.

7. Insert two subsections after Section 13(c) of the aforementioned Regulation as Sections 13(c-1) and 13(c-2) as follows:

13. (c-1) Notwithstanding subsection (c), where a person who does not have a fixed place of business in the Maldives is subject to subsection (c), the amount of GST payable by that person to MIRA in respect of the supply of an inbound tourism product shall be the amount calculated using the following formula:

$$(A - B) \times \frac{t}{1 + t}$$

A = Amount of consideration received for the supply of the product.

B = Amount of consideration payable for the supply of the inbound tourism product to a person who is registered or required to be registered.

t = Tax rate specified in Section 15 of the Act applicable to the supply of the inbound tourism product.

- (c-2) Notwithstanding subsection (c-1), where the amount calculated using the formula specified in subsection (c-1) is an amount less than 0 (zero), the amount of GST payable in respect of that supply shall be 0 (zero).

8. Amend subsection 13(e) of the aforementioned Regulation as follows:

13. (e) Where the amount paid to MIRA in accordance with subsection (d) is refunded to the recipient of the goods or services, such amount may be recovered from MIRA by including the transaction in the GST return and, where a credit note is required to be issued under the Act or this Regulation, by issuing the credit note and including the transaction in the GST return.

9. Amend subsection 22-1(a)(1) of the aforementioned Regulation as follows:

Time of supply where consideration for a supply is paid in non- monetary form	22-1. (a) (1) the time at which an invoice or receipt was prepared in relation to the good or service;
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10. Repeal Section 23 of the aforementioned Regulation.

Preparing a tax invoice or receipt	23. [Repealed].
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11. Insert a Section after Section 29 of the aforementioned Regulation as Section 29-1 as follows:

Value of supply of an inbound tourism product supplied by a person who does not have a fixed place of business in the Maldives	29-1. (a) The value of the supply of an inbound tourism product supplied by a person who does not have a fixed place of business in the Maldives shall be calculated using the following formula:
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$$(A - B) \times \frac{1}{1 + t}$$

A = Amount of consideration received for the supply of such product.

B = Amount of consideration payable for the supply of such product to a person who is registered or required to be registered.

t = Tax rate specified in Section 15 of the Act applicable to the supply of an inbound tourism product.

(b) For the purposes of subsection (a), the consideration received in respect of the supply of an inbound tourism product shall not include amounts charged

for the supply of goods and services that are not within the definition of an inbound tourism product.

- (c) Notwithstanding subsection (a), where the amount calculated using the formula specified in subsection (a) is an amount less than 0 (zero), the amount of GST payable in respect of that supply shall be 0 (zero).

12. Repeal subsection 44(a)(5) of the aforementioned Regulation.

Circumstances where input tax cannot be claimed	44.	(a)	(5)	[Repealed].
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13. Insert a subsection after Section 45(h) of the aforementioned Regulation Section 45(i) as follows:

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| 45. | (i) | the supply of an inbound tourism product, or agency or booking services relating to an inbound tourism product, by a person who does not have a fixed place of business in the Maldives. |
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14. Insert a Section after Section 64 of the aforementioned Regulation as Section 64-1 as follows:

Inclusion of details of inbound tourism products in a tax invoice	64-1.	A tax invoice, receipt, credit note or debit note prepared by a person who does not have a fixed place of business in the Maldives is not required to separately state the amount of GST charged on an inbound tourism product or the GST exclusive value of the inbound tourism product.
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15. Insert two subsections after Section 69(b) of the aforementioned Regulation as Sections 69(c) and 69(d) as follows:

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| 69. | (c) | Subsection (d) shall apply only to transactions in respect of which the issuance of a credit note or debit note is not required under the Act or this Regulation. |
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- (d) Where an amount declared in a tax return for a previous taxable period is required to be amended as a result of an event specified in Section 66(a) or Section 67(a) of this Regulation, such adjustment shall be included in the computation of tax payable for the taxable period in which that event occurred.

16. Repeal Section 74 and Section 75 of the aforementioned Regulation:

Change of accounting basis 74. [Repealed].

Documents to be submitted upon change of accounting basis 75. [Repealed].

17. Insert a subsection after Section 77(b) of the aforementioned Regulation as Section 77(b-1) as follows:

77. (b-1) Notwithstanding subsection (b), persons supplying services specified in Section 15(a)(6) of the Act shall file GST returns using the MIRA 211 form.

18. Amend Section 77(c) of the aforementioned Regulation as follows:

77. (c) The form determined by the MIRA for filing the GST returns shall be completed to compute the amount of tax required to be paid for a taxable period, in accordance with Section 17 of the Act and Chapter 2 of this Regulation.

19. Insert a subsection after Section 78(d) of the aforementioned Regulation as Section 78(e) as follows:

78. (e) Notwithstanding anything to the contrary in this Section, a GST return filed by a person as regards the

services specified in Section 15(a)(6) of the Act shall contain the information specified in Section 29 of the Act, together with any additional particulars required in the MIRA 211 form.

20. Insert six subsections after Section 78-2(c) of the aforementioned Regulation as Sections 78-2(d), 78-2(e), 78-2(f), 78-2(g), 78-2(h) and 78-2(i) as follows:

- 78-2. (d) Subsections (a) and (b) shall apply until 31 December 2026.
- (e) Persons who are registered for GST under the Act and persons who are required to be registered for GST under the Act shall be required to file their GST returns online via MIRAconnect.
- (f) Persons who are registered for GST under the Act and persons who are required to be registered for GST under the Act shall be required to pay GST and all fines relating to GST via MIRAconnect or MRTGS.
- (g) Subsections (e) and (f) shall take effect from 1 January 2027 onwards.
- (h) Notwithstanding subsection (g), in relation to persons supplying the services specified in Section 15(a)(6) of the Act, subsections (e) and (f) shall take effect on 1 October 2026.
- (i) Notwithstanding anything to the contrary in this Section, where a person demonstrates to the satisfaction of the Commissioner General that it is burdensome or impracticable to file a return or make a payment through MIRAconnect for a reasonable cause, the Commissioner General may permit the return to be filed or the payment to be made by such other means as the Commissioner General determines.

21. Amend Section 86(c) of the aforementioned Regulation as follows:

86. (c) Any amount paid in excess, after having set off an amount in accordance with subsection (b), shall be dealt with in accordance with Section 69 of the Tax Administration Regulation (Regulation number 2013/R-45).

22. Repeal Section 87 of the aforementioned Regulation as follows:

- Input tax exceeding output tax** 87. [Repealed].

23. Amend Section 89 of the aforementioned Regulation as follows:

89. (a) Persons applying for deregistration under Sections 55(a)(1) and (2) of the Act or Section (a-2) of the Act shall cease to charge tax in accordance with the Act and this Regulation, from the day following the date of deregistration.
- (b) Persons applying for deregistration under Section 55(a)(3) or Section 55(a-3) of the Act shall cease to charge tax in accordance with the Act and this Regulation from the day following the date on which the taxable activity was discontinued.

24. Insert seven subsections after Section 92(a)(7) of the aforementioned Regulation as Sections 92(a)(7-1), 92(a)(7-2), 92(a)(7-3), 92(a)(7-4), 92(a)(7-5), 92(a)(7-6) and 92(a)(7-7) as follows:

92. (a) (7-1) Agreements entered into with persons who supply inbound tourism products;
- (7-2) Agreements entered into with persons who provide agency services or booking services relating to an inbound tourism product;

- (7-3) Documents showing the amount of consideration received or receivable from the recipient of the goods or services;
- (7-4) Documents showing the amounts paid or payable to the suppliers of inbound tourism products or agency or booking services relating to an inbound tourism product;
- (7-5) Booking confirmations, reservation records, travel itineraries and ticketing records;
- (7-6) Documents that can be used to identify whether the tourism product supplied was accommodation, meals, transportation, excursions, or any other tourism-related activity.
- (7-7) Documents relating to refunds, cancellations, amendments, and adjustments in respect of an inbound tourism product;

25. Insert two subsections after Section 95(d) of the aforementioned Regulation as Sections 95(e) and 95(f) as follows:

- 95. (e) Notwithstanding subsection (a), where a registered person does not have a fixed place of business in the Maldives, such person may prepare and maintain tax records in a language of that person's choosing.
- (f) Where records are maintained in a language other than English or Dhivehi under subsection (e), such person shall, upon request by MIRA, furnish MIRA with an official translation of such records in either Dhivehi or English.

26. Amend Section 97 of the aforementioned Regulation as follows:

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| Place to keep records | <ul style="list-style-type: none"> 97. (a) The accounting records required to be maintained under this Regulation shall be kept at the principal place of business in the Maldives of the registered person. |
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- (b) Notwithstanding subsection (a), registered persons who do not have a fixed place of business in the Maldives may keep tax records at such other location as is ordinarily used for carrying on their business or maintaining their records.

27. Insert a section after Section 98 of the aforementioned Regulation as Section 98-1 as follows:

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| Date and time | 98-1. | <ul style="list-style-type: none">(a) Unless specified otherwise in this Regulation, the date and time for the purposes of the Act and this Regulation shall be determined by reference to the time in the Maldives.(b) For the purposes of determining the date and time in relation to the services specified in Section 15(a)(6) of the Act, a person may use the time zone used for maintaining that person's books of account.(c) Notwithstanding subsection (b), such person shall use the time in the Maldives for the purpose of determining the due date for filing GST returns and making payments. |
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28. Insert a subsection after Section 99(d) of the aforementioned Regulation as Section 99(e) as follows:

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| 99. | <ul style="list-style-type: none">(e) Notwithstanding anything to the contrary in this Regulation, GST shall not be chargeable in respect of the transaction for the supply of a service specified in Section 15(a)(6) of the Act if a tax invoice or invoice or receipt is issued in respect of that transaction prior to 1 October 2026, or full or partial payment in respect of that transaction is made prior to 1 October 2026. |
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29. Amend Section 104 of the aforementioned Regulation as follows:

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| Services supplied in the Maldives | 104. | <ul style="list-style-type: none">(a) For the purposes of Section 5-2(b) of the Act, a person not registered includes a person who does not have a fixed place of business in the Maldives, regardless |
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of whether that person is registered under the Act or required to register under the Act.

- (b) Notwithstanding that a person has a fixed place of business in the Maldives, where that person supplies inbound tourism products or agency or booking services relating to such products from or through its head office outside the Maldives, or another office or fixed place of business outside the Maldives, the supply of such products or agency or booking services to an unregistered person referred to in subsection (a) shall be deemed to be a supply of services in the Maldives.

30. Amend Section 105-1 of the aforementioned Regulation as follows:

Business conducted continuously or permanently	105-1. For the purposes of the Act and this Regulation, the provision of agency or booking services relating to an inbound tourism product by a person who does not have a fixed place of business in the Maldives shall be deemed to constitute business conducted continuously or permanently.
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31. Insert two sections after Section 105-2 of the aforementioned Regulation as Sections 105-3 and 105-4 as follows:

Fixed place of business	105-3. (a) For the purposes of the Act and this Regulation, a “fixed place of business” means an establishment characterised by a sufficient degree of permanence and a suitable structure in terms of human and technical resources to enable it to provide the services it supplies, and does not include a place used solely for activities of an auxiliary or preparatory nature. (b) Where a person does not provide inbound tourism products or agency or booking services relating to such products through the person’s fixed place of business in the Maldives, such person shall be deemed, for the purposes of Section 15(a)(6), not to have a fixed place of business in the Maldives.
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Amount of consideration	105-4.	In calculating the amount of consideration received by a registered person, no deduction shall be made for any amount payable by that person in respect of agency services or booking services relating to an inbound tourism product.
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32. Repeal Section 107 of the aforementioned Regulation as follows:

Value of charter	107.	[Repealed].
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33. Amend Section 108 of the aforementioned Regulation as follows:

Manner in which the thresholds in the Act shall be determined	108.	(a)	In considering the thresholds specified in Sections 24(a), 51 and 55 of the Act, reference shall be made to the total value of taxable goods and services supplied by the registered person.
		(b)	Where a taxable activity is registered separately under Section 7 of this Regulation, all taxable activities carried on by the registered person shall be included in considering the thresholds specified in Section 24(a), 51 and 55 of the Act.

34. Insert a subsection after Section 109(e) of the aforementioned Regulation as Section 109(f) as follows:

109.	(f)	Subsections (a) to (d) shall not apply to the services specified in Section 15(a)(6) of the Act.
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35. Repeal Section 111 of the aforementioned Regulation as follows:

Approved software	111.	(Repealed).
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36. This Regulation shall have effect from the date of its publication in the Government Gazette.