



*Unofficial translation of the*

**TWENTY NINETH AMENDMENT TO  
THE GOODS AND SERVICES TAX  
REGULATION**

**2022/R-217**

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*This Regulation was made pursuant to the authority granted to the Board of the Maldives Inland Revenue Authority by the Tax Administration Act (Law Number 3/2010) as amended and was published in the Government Gazette on Sunday the 27<sup>th</sup> of November 2022.*

**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.*

# TWENTY NINETH 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. Amend Section 3 (b) of the aforementioned Regulation as follows:

3. (b) Newly developed tourist resorts, integrated tourist resorts, resort hotels, hotels, tourist hotels and tourist guesthouses shall request MIRA to inspect their level of preparation to comply with the tax laws and regulations and facilitate such inspection, prior to making an application under subsection (a).

2. Amend Section 7 (b) of the aforementioned Regulation as follows:

7. (b) Notwithstanding subsection (a), a person authorised with a permit by the relevant Government authority for the operation of an establishment or vessel specified in Section 15(a)(1) of the Act shall register each such establishment or vessel separately, and businesses specified in Section 15(a)(2) which are operated on such establishments or vessels shall be registered together with the establishment or vessel on which such business is operated.

3. Insert a subsection after Section 7(b) of the aforementioned Regulation as follows:

7. (c) Notwithstanding anything to the contrary in this Section, a person who operates a shop exclusively for the employees of a tourist establishment shall register that shop separately from other taxable activities conducted by that person.

4. Amend Section 13(d) of the aforementioned Regulation as follows:

13. (d) If GST is charged by a person not authorised to do so under the Act and this Regulation, or if GST is charged by a registered person on a non-taxable good or service, or if GST is overcharged, unless such amount is refunded to the recipient of the supply, the amount shall be paid to MIRA as tax.

5. Amend Section 43(e) of the aforementioned Regulation as follows:

43. (e) Where the operator of an establishment or vessel specified in Section 15(a)(1) of the Act supplies goods or services to a shop operating exclusively for the employees of that establishment or vessel, the operator of the establishment or vessel specified in Section 15(a)(1) shall not be required to charge output tax on such supplies if the shop is operated by the operator of the establishment or vessel and registered for GST.

6. Amend Section 54(j) of the aforementioned Regulation as follows:

54. (j) Subsections (d), (e), (f), (g), (h) and (i) shall not apply to goods and services supplied on a tourist resort or integrated tourist resort to a person employed at the resort on that island who continuously conducts that person's employment activities at that resort.

7. Insert sections after Section 78 of the aforementioned Regulation as follows:

**Documents to be  
submitted with  
GST return**

- 78-1. (a) Registered persons shall submit to MIRA, together with their GST return, the following supporting documents.
- (1) An Input Tax Statement in the format prescribed by MIRA, if the registered person claims any input tax deduction in the return;
- (2) Where subsection (a)(1) applies, the original tax invoice in relation to each amount of input tax deduction claimed in the return;

- (3) An Output Tax Statement in the format prescribed by MIRA.
- (b) Subsection (a)(2) shall only apply to persons determined by the Commissioner General.
- (c) Tax invoices submitted with a GST return in accordance with subsection (a)(2) shall be submitted in the same order as they are listed on the Input Tax Statement.
- (d) Where a tax invoice submitted in accordance with subsection (a)(2) has been reviewed by an officer of MIRA, and found not to comply with the requirements of the Act and this Regulation, it may be retained by MIRA no longer than 30 (thirty) days after:
  - (1) where the registered person does not lodge an objection within the period specified in Section 42 of the Tax Administration Act (Law Number 3/2010) or does not lodge an appeal against a decision of the Tax Appeal Tribunal or a court within the time allowed to lodge such appeal, the expiration of the period referred to in Section 42 of the Tax Administration Act (Law Number 3/2010) or the period by which an appeal must be lodged, as the case may be;
  - (2) where the registered person lodges an objection within the period specified in section 42 of the Tax Administration Act (Law Number 3/2010), the date of final determination of the objection by the Tax Appeal Tribunal or a court.
- (e) Where subsection (d) applies:
  - (1) the registered person may request access to the tax invoice and, where permission to access the tax invoice is granted, the registered person shall have access to it under the supervision of an officer of MIRA.
  - (2) the registered person may request a photograph or copy of the tax invoice and:
    - (i) may photograph or copy it under the supervision of an officer of MIRA; or

- (ii) an officer of MIRA shall photograph or copy it and send it to the registered person within a reasonable time.
  - (f) A request made by a registered person under subsection (e) shall not be granted where the Commissioner General considers that to do so would prejudice any proceedings brought or to be brought in the Tax Appeal Tribunal or a court.
  - (g) A review of a tax invoice which accompanies a GST return, or an input tax deduction claimed in a GST return (whether or not it is supported by a tax invoice), by an officer of MIRA to determine whether it complies with the requirements of the Act and this Regulation shall not constitute an audit or investigation for the purposes of Chapter 3 of the Tax Administration Act (Law Number 3/2010).
  - (h) A registered person shall be required to submit Input Tax Statements and Output Tax Statements to MIRA via one of the following means as determined by MIRA:
    - (1) MIRAconnect;
    - (2) email; or
    - (3) portable storage device.
  - (i) Subsection (a)(3) and subsection (h) shall apply to persons whose total annual income for the taxable periods ended in the previous tax year amounted to MVR 5,000,000/- (Five Million Rufiyaa) or more.
- Submitting GST return and making GST payment via MIRAconnect**      78-2. (a) The following persons shall be required to submit their GST return online via MIRAconnect.
- (1) persons whose total annual income for the taxable periods ended in the previous tax year amounted to MVR 2,500,000/- (Two Million Five Hundred Thousand Rufiyaa) or more.

- (2) A person who has been required under a tax act or regulation to file any tax return online via MIRAconnect.
- (b) Persons whose total annual income for the taxable periods ended in the previous tax year amounted to MVR 20,000,000/- (Twenty Million Rufiyaa) or more, shall be required to pay GST and all fines relating to GST via MIRAconnect or MRTGS.
- (c) Subsections (a) and (b) shall apply beginning on 1 May 2023.

8. Amend Section 83(d) of the aforementioned Regulation as follows:

- 83. (d) If a registered person is eligible for a tax refund in relation to the amended GST return filed under this Section, the refund amount shall be granted in accordance with Section 69 of the Tax Administration Regulation (Regulation Number 2013/R-45).

9. Amend Section 88(a) of the aforementioned Regulation as follows:

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| <b>Application to deregister or for removal from the register</b> | 88. (a) Persons applying for deregistration under Section 55 of the Act and persons applying for removal from the register under Section 58 of the Act shall submit a completed "Deregistration" (MIRA 106) form with the relevant information and documents specified therein. |
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10. Repeal Section 88(b) of the aforementioned Regulation.

- 88. (b) *Repealed.*

11. Insert a section after Section 113-2 of the aforementioned Regulation as follows:

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| <b>Repealed tax rulings</b> | 113-3. (a) Tax Ruling number TR-2015/G23 (Documents to be submitted with GST return) shall be repealed from the date of effect of the Twenty Ninth amendment to the Goods and Services Tax Regulation (Regulation number 2011/R-43). |
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- (b) Paragraph 3(a) of Tax Ruling number TR-2019/A18 (Mandatory online payment of taxes) shall be repealed from the date of effect of Section 78-2 (a) and 78-2 (b) of this Regulation.
- (c) Tax Ruling number TR-2015/G26 (Amending GST returns) shall be repealed from the date of effect of the Twenty Nineth amendment to the Goods and Services Tax Regulation (Regulation number 2011/R-43).

**12.** Insert a definition to Section 117(a) of the aforementioned Regulation as follows:

117. (a) "Tax year" means the period from 1 January to 31 December of the Gregorian calendar year.

**13.** This Regulation shall have effect from the date of its publication in the Government Gazette.