



Unofficial translation of the

FIFTH AMENDMENT TO THE GOODS AND SERVICES TAX ACT

10/2018

In accordance with Article 92 of the Constitution, the "Fifth Amendment Bill to the Goods and Services Tax Act (Law Number 10/2011)" passed in the 15th sitting of the 3rd session of the People's Majlis held on Wednesday the 28th of November 2018, has become law and has been published in the Government Gazette upon its ratification by the President on Monday the 3rd of December 2018 (25 Rabi'ul Awwal 1440).

DISCLAIMER OF LIABILITY

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

FIFTH AMENDMENT TO THE GOODS AND SERVICES TAX ACT

The Goods and Services Tax Act (Law Number 10/2011) shall be amended as follows.

1. Insert the following number after number 21 of Schedule 1 of the aforementioned Act:
 22. Sanitary napkins, tampons, menstrual cups and other such products.

2. This Act shall commence upon it being published in the Gazette of the Government of Maldives.