



Unofficial translation of the

FOURTH AMENDMENT TO THE GOODS AND SERVICES TAX ACT

33/2015

In accordance with Article 92 of the Constitution, the “Fourth Amendment Bill to the Goods and Services Tax Act (Law Number 10/2011)” passed in the 9th sitting of the 3rd session of the People’s Majlis held on Wednesday the 4th of November 2015, has become law and has been published in the Government Gazette upon its ratification by the President on Thursday the 12th of November 2015 (30 Muharram 1437).

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.

FOURTH 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 subsection after Section 20(o) of the aforementioned Act:

20. (p) Day care services provided by day care centres registered with the relevant Government authority or State institution.

2. Insert the following definition in Section 68 of the aforementioned Act:

“Day care” refers to services provided by an individual or a legal entity to care for children, persons with special needs or sick persons during the day-time, for a determined price.

3. Renumber the sections of the aforementioned Act after incorporating the insertions and deletions referred to in this Act.

4. Amend the references made to Sections and subsections of the aforementioned Act in accordance with the amendments brought by this Act.

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