

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: Sixth amendment to the Goods and Services Tax Regulation

Reference No.: TR-2012/G10

Date of issue: Thursday, 13 December 2012

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. Unless otherwise stated, all legislative references are to the Goods and Services Tax Regulation (Regulation Number 2011/R-43) as amended by Tax Ruling Number 220-PR/TR/2011/8, TR-2012/G4, TR-2012/G5, TR-2012/G6 and TR-2012/G7. This ruling is legally binding.

Introduction

1. This ruling amends section 103 of the Regulation.

Ruling

2. Amend section 103 as follows:

Relief given to persons maintaining records without the use of software

Notwithstanding any other provision in this Regulation, if the records of a registered person are maintained without the use of software, such records shall be maintained in accordance with a specimen determined by the MIRA.

Date of Effect

3. This ruling shall take effect from its date of issue.

Yazeed Mohamed
Commissioner General of Taxation

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