

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

Goods and Services Tax: First amendment to the Tax Ruling TR-2012/G8

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**Reference No.:** TR-2014/G18

**Date of issue:** Wednesday, 30 April 2014

*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 references to the Ruling are to the Tax Ruling TR-2012/G8 (GST treatment of agency relationships). This ruling is legally binding.*

## Introduction

1. This ruling amends paragraph 18 of the Ruling.

## Ruling

2. Amend paragraph 18 of the Ruling as follows:
  18. Paragraph 17 shall not apply where the provider pays the intermediary a commission for the intermediary's services, whether or not the commission is paid directly to the intermediary or by way of a deduction from the amount of consideration received by the intermediary from the consumer and payable to the provider. In such case, paragraph 3 shall apply.

## Date of Effect

3. This ruling shall have effect from 1 May 2014.

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.*