

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

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

Reference No.: TR-2015/G24

Date of issue: Thursday, 5 February 2015

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 Act are to the Goods and Services Tax Act (Law Number 10/2011) as amended, and all references to the Regulation are to the Goods and Services Tax Regulation (Regulation Number 2011/R-43) as amended. This ruling is legally binding.

Introduction

1. This ruling amends sections 7 and 109 of the Regulation.

Ruling

2. Amend section 7(b) of the Regulation as follows:
 - (b) Notwithstanding subsection (a), a person authorised with a permit by the relevant Government authority for the establishment of a tourist resort, tourist hotel, tourist guesthouse, tourist vessel, picnic island or yacht marina shall register each tourist resort, tourist hotel, tourist guesthouse, tourist vessel, picnic island and yacht marina separately, and where such person conducts another business providing tourism goods and services on one of those establishments, it shall be registered together with the establishment on which such business is conducted.
3. Amend section 109(a) of the Regulation as follows:
 - (a) The prices of goods and services supplied by a registered person shall be displayed to customers, and the displayed price shall include the amount of tax chargeable for such good or service, except under the conditions specified in subsections (b) and (c).
4. Insert the following subsection after section 109(d) of the Regulation:
 - (e) Subsections (c) and (d) shall have effect until 31 December 2015.



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Date of Effect

5. This ruling shall have effect from its date of issue.

A handwritten signature in blue ink, appearing to read 'Yazeed Mohamed', with a horizontal line underneath.

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.