

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: First amendment to the Tax Ruling TR-2015/G23

Reference No.: TR-2015/G27

Date of issue: Wednesday, 16 September 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 Ruling are to the Tax Ruling TR-2015/G23 (Documents to be submitted with the GST Return). This ruling is legally binding.

Introduction

1. This ruling amends paragraph 15 of the Ruling.

Ruling

2. Amend paragraph 15(b) and (c) of the Ruling as follows:

15.

- (b) In the case of a registered person with an annual turnover of less than MVR 50 million and more than or equal to MVR 30 million, on 1 January 2016.
- (c) In the case of a registered person with an annual turnover of less than MVR 30 million and more than or equal to MVR 10 million, on 1 June 2016.

3. Insert the following subsection after paragraph 15(c) of the Ruling:

- (d) In the case of a registered person with an annual turnover of less than MVR 10 million, on 1 January 2017.

Date of Effect

4. This ruling shall have 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.