

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Reference Number: 220-PR/TR/2011/1

Date: 27 October 2011

To: Air Transportation Service Providers registered under the Goods and Services Tax Act

Subject: **GST Treatment of Excess Baggage Tickets**

GST registered persons providing domestic or international air transportation services are requested to take note of the following.

1. Excess Baggage Ticket (EBT) is part of the travel ticket issued by air transportation service providers.
2. Tickets issued for international travel is an exempt supply under Section 37 of the GST Regulation. Hence, EBTs issued for international travel shall also be exempt from GST.
3. Domestic air transportation services, however, are subject to GST under Section 15(a)(5) of the GST Act. Hence, EBTs issued for domestic travel shall be subject to GST at the relevant rate.

Should you have any queries, please call us at 1415 or email us at tef@mira.gov.mv.

Thank you,

Yazeed Mohamed

Commissioner General of Taxation