



*Unofficial translation of the*

## **THIRD AMENDMENT TO THE GOODS AND SERVICES TAX ACT**

**32/2014**

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*In accordance with Article 92 of the Constitution, the “Third Amendment Bill to the Goods and Services Tax Act (Law Number 10/2011)” passed in the 16<sup>th</sup> sitting of the 3<sup>rd</sup> session of the People’s Majlis held on Wednesday the 19<sup>th</sup> of November 2014, has become law and has been published in the Government Gazette upon its ratification by the President on Monday the 1<sup>st</sup> of December 2014 (9 Safar 1436).*

### **DISCLAIMER OF LIABILITY**

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

## THIRD AMENDMENT TO THE GOODS AND SERVICES TAX ACT

The Goods and Services Tax Act (Law Number 10/2011) shall be amended as follows.

1. Amend Section 15(a)(2) of the aforementioned Act as follows:

15. (a) (2) Goods sold and services supplied by shops, diving schools, spas, water sports facilities, and other such places established on establishments specified in subsection (a)(1), excluding shops operating exclusively for the employees of such establishments;<sup>1</sup>

2. Amend Section 15(a)(5) of the aforementioned Act as follows:

15. (a) (5) Goods sold and services provided by domestic air transportation service providers to persons other than Maldivian citizens.

3. Insert the following definition to Section 68 of the aforementioned Act:

68. "tourists" refers to persons entering the Maldives under a tourist visa issued under the Maldives Immigration Act (Law Number 1/2007).

4. This Act shall commence upon it being published in the Gazette of the Government of Maldives.

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<sup>1</sup> Translation revised on 14 April 2015.