

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-2016/G33

Reference No.: TR-2016/G40

Date of issue: Thursday, 1 December 2016

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-2016/G33 (Places established on tourist establishments). This ruling is legally binding

Introduction

1. This ruling amends paragraph 5 of the Ruling.

Ruling

2. Amend paragraph 5 of the Ruling as follows:
 5. Supplies of goods or services made from a place situated within the boundaries of a tourist hotel or tourist guesthouse which does not fall within paragraph 4 of this ruling shall fall within section 15(a)(2) of the Act. For the purposes of this paragraph, the boundaries of a tourist hotel or tourist guesthouse shall be determined based on the operating license or any other document issued by the Ministry of Tourism to that hotel or guesthouse.

Date of Effect

3. This ruling shall have effect from 1 January 2017.

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.