

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

## Goods and Services Tax: Twentieth amendment to the Goods and Services Tax Regulation

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**Reference No.:** TR-2017/G41

**Date of issue:** Monday, 22 May 2017

*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 section 42, 44 and 59 of the Regulation.

### Ruling

2. Insert the following subsection after section 42(a)(2) of the Regulation:
  - (a) (3) MIRA determines that there is no revenue loss to the State even if the transaction is zero-rated.
3. Replace “.” at the end of section 42(a)(2) of the Regulation with “; or”.
4. Replace “For the purpose of subsection 44(a)” in section 44(b) of the Regulation with “For the purpose of subsection 44(a)(1)”.
5. Replace “specified in Section 58(a) of this Regulation” in section 59(c) of the Regulation with “specified in Section 58 of this Regulation”.



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### **Date of Effect**

6. This ruling shall have effect from the date of its publication in the Government Gazette.

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.*