

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

Goods and Services Tax: Twenty-second amendment to the Goods and Services Tax Regulation

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**Reference No.:** TR-2017/G43

**Date of issue:** Monday, 9 October 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). This ruling is legally binding.*

## Introduction

1. This ruling amends Section 54 of the Regulation.

## Ruling

2. Amend Section 54(f) of the Regulation as follows:
  - (f) Where subsection (d) applies, subsection (a) shall apply for a period not exceeding 168 (one hundred and sixty-eight) hours.

## Date of Effect

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

Yazeed Mohamed  
Commissioner General of Taxation



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*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.*