

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

Ref. No.: (IUL)220-TIRS/1/2015/80

Date: 5 August 2015

Announcement

Charging GST on Baby Water

Reference is made to the Maldives Food and Drug Authority announcement number (IUL) 182-FDC/2015/23 dated 30 July 2015.

Pursuant to the Goods and Services Tax Act (Law Number 10/2011), GST on baby food is charged at zero-rate. Baby food are all types of baby food produced for children under the age of 3 (three) years, and labeled as such. For that reason, GST has been charged on “baby water” at zero-rate to date.

However, since the Maldives Food and Drug Authority has determined in the above-referred announcement that “baby water” being imported and marketed in the Maldives are not produced especially for children, such “baby water” shall be subject to GST at the standard rate from today onwards, even though they are labeled as “baby water”.

For further details or queries, please contact the MIRA hotline 1415.

