

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



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## CIRCULAR

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**Reference Number:** 220-TFD/CIR/2018/06  
**Date:** 3 December 2018  
**To:** Persons registered for GST  
**Subject:** **GST on sanitary napkins, tampons, menstrual cups and other such products**

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Please be informed of the following with respect to the latest changes to Law Number 10/2011 (Goods and Services Tax Act) via Law Number 10/2018 (Fifth amendment to the Goods and Services Tax Act).

All taxpayers registered for GST are required to charge GST at 0% (zero percent) on sanitary napkins, tampons, menstrual cups and other such products from 3 December 2018 onwards. There is no restriction on deducting input tax in accordance with the general rules for input tax deductions, for such items purchased at the standard rate prior to 3 December 2018.

Therefore, all registered taxpayers are hereby advised to take notice of the above and bring the necessary modifications to the POS systems and accounting systems used in the businesses. Further to this, as the prices of the products mentioned above have previously been displayed as inclusive of the GST amount, registered taxpayers are also strictly advised to ensure that the prices displayed starting from 3 December 2018 are not inclusive of GST.



Yazeed Mohamed  
Commissioner General of Taxation

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