

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**  
REPUBLIC OF MALDIVES

**C I R C U L A R**

**Circular No:** 220/RSD/2010/457  
**Date:** 14<sup>th</sup> October 2010  
**To:** All Tourist establishments, Travel agency service providers & Domestic transport providers.  
**Subject:** **T-GST Registration**

---

*If transmission is unclear or incomplete, please contact 332 2261. This circular is available for download from our official website [www.mira.gov.mv](http://www.mira.gov.mv)*

Dear Sir/Madam,

The Tourism Goods and Services Tax Act (Act Number 19/2010), which has been ratified and published in the Gazette on 08<sup>th</sup> September 2010, would be effective from **01<sup>st</sup> January 2011**.

And pursuant to Section 37 of the Act –

*All tourist resorts, hotels, picnic islands, guest houses and tourist vessels and other facilities established therein for the supply of services to tourists and other service providers mentioned in the Act shall become liable to register with the Maldives Inland Revenue Authority (MIRA) within 60 days from the date of ratification of the Act and its publication in the Gazette.*

Hence, each of the following persons / entities supplying goods and services to tourists is requested to complete a **T-GST Registration Form** (MIRA 102) in order to get registered with the MIRA not later than **07<sup>th</sup> November 2010**.

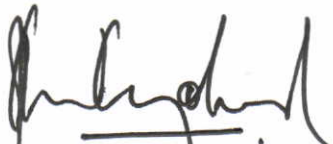


-2 -

- (1) **Tourist resorts, hotels, picnic islands, guest houses and tourist vessels;**
- (2) **Facilities such as diving schools, shops, spas, water facilities** established on tourist resorts, hotels, picnic islands, guest houses and tourist vessels for the supply of services to tourists;
- (3) **Travel agency service providers** supplying services to tourists;
- (4) **Domestic air or sea transportation service providers** supplying services to tourists.

The T-GST Registration Form is available from our Information Desk during businesshours. Alternatively, the Form can be downloaded from our official website [www.mira.gov.mv](http://www.mira.gov.mv).

Further queries or clarifications relating to the above may be directed to the MIRA via phone (+960) 332 2261 or email [info@mira.gov.mv](mailto:info@mira.gov.mv).

  
Yazeed Mohamed  
Commissioner General of Taxation