

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



Maldives Inland Revenue Authority
Male' / Republic of Maldives

C I R C U L A R

Reference Number: 220-RPP/2010/04

Date: 16 December 2010

To: Tourist Resorts / Tourist Hotels / Picnic Islands / Tourist Vessels / Guest Houses

Subject: T-GST Single Registration

Persons liable to register under the Tourism Goods and Services Tax Act (T-GST Act) are kindly requested to take note of the following.

All persons mentioned in Section 2 of the Act are liable to register as specified in Section 37 and 38 of the Act, using the registration form MIRA 102. However, as per the Section 5 of the T-GST Regulation, persons granted with licenses to operate tourist resorts, tourist hotels, guest houses, picnic islands or tourist vessels may apply for a single registration to include other facilities such as diving schools, shops, spas and water sports facilities established therein, provided the following conditions are met.

1. The facilities shall be located on the same tourist establishment, where such establishment may be a tourist resort, tourist hotel, guest house, picnic island or tourist vessel; and
2. Persons granted with licenses to operate the places for which a single registration is sought, shall be the same legal person or entity.

Outlets and facilities, located on the tourist establishment, operated by other persons are required to register as separate taxpayers under their own name.

For those tourist establishments who have already submitted separate registration forms for individual outlets and facilities, please inform whether you would like to opt for single registration as specified above by Monday, 20th December 2010.

Should you have any queries, please e-mail us at registration@mira.gov.mv [Subject: Single Registration].

Thank you,

Yazeed Mohamed
Commissioner General of Taxation