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MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

CIRCULAR

Reference Number: 220-TEF/2011/01
Date: 5 January 2011
To: All T-GST Registered Persons
Subject: **Exemption from Submitting Tax Invoices and Receipts**

Pursuant to Section 60(b) of the Tourism Goods and Services Tax Regulation, all T-GST registered persons are hereby granted exemption from the requirement under Section 60(a) of the Regulation to submit tax invoices and receipts.

However, please be reminded that, pursuant to Section 60(c) of the Regulation, this exemption may be revoked at any time by providing a minimum of seven days' notice from the date of revocation.

Should you have any queries, please e-mail us at tef@mira.gov.mv.

Thank you,

Yazeed Mohamed

Commissioner General of Taxation