MIRA G813

Guide to GST on Telecommunication and Courier Services
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The information in this guide is based on laws and regulations prevailing at the time of
publication. It is not expected to be a substitute for a detailed research or exercise of
professional judgment on taxation matters in the Maldives. If you do not understand anything
in this guide or have queries related to your particular circumstances, call 1415 or send an
email to 1415@mira.gov.mv.
I. Telecommunication services

What are telecommunication services?

Telecommunication services are transmissions and receptions of signs, signals, writing, images and sounds or intelligence of any nature by wire, radio, optical or other electromagnetic systems. Telecommunication services are provided by telecommunication companies like Dhiraagu, Ooredoo and Raajje Online.

You use a telecommunication service when, for example, you:

- make or receive a phone call using a landline
- send or receive a phone call, text message, email or tweet using your mobile phone, other mobile device, laptop or desktop computer
- download pictures, movies, music and other data over the internet
- upload information onto the internet, e.g. uploading pictures onto Facebook or videos onto YouTube
- electronically transfer data between users on an IT network, or to and from data storage centres or cloud storage.

What is the rate of GST which applies to telecommunication services?

GST at the rate of 6% is added to the price you pay for telecommunication services, unless the services are supplied in the tourism sector, in which case the GST rate is 12%.

It is an offence to charge GST at a rate other than the prescribed rate.

Do I have to pay GST on the monthly rental charge for the landline and internet connections to my home?

Yes. You must pay GST on all telecommunications services supplied to you, even if you pay the same regular monthly amount.
How is GST charged on my postpaid Dhiraagu or Ooredoo account?

GST at the rate of 6% is added on to the GST-exclusive price of your rental, calls and other charges, and you pay the total amount of the GST-inclusive price when you pay your bill.

Example 1: Postpaid account

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<thead>
<tr>
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<th>4 MAY 2014</th>
<th>DHA 16/000020/0000/2014/05/1</th>
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<tr>
<td>TAX INVOICE</td>
<td>Dhiraagu TIN: 1002385645501</td>
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<td></td>
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<tr>
<td>NR Ahmed Ali</td>
<td>Sample House (1/FL A)</td>
<td>SHAMEED ALI HEGAN</td>
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<td>NAFAANU, MALE</td>
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<td>Sort Code: 1659</td>
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<tr>
<td>Bill pay account no 3000002000100</td>
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Register to Dhiraagu online services via www.dhiraagu.com.mv to view bill details, pay your bills and to manage your accounts online.

**TELECOM BILL**

<table>
<thead>
<tr>
<th></th>
<th>Mufiya</th>
<th>Mufiya</th>
</tr>
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<tbody>
<tr>
<td><strong>Total Amount Now Due for Dhiraagu</strong> 599/003020/0000/2014/05/1</td>
<td>100.00</td>
<td>59.40</td>
</tr>
<tr>
<td><strong>Total Amount Due in Your Last Bill</strong></td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td><strong>Payments Received on 23-APR-2014</strong> 2014/04/1</td>
<td>-100.00</td>
<td></td>
</tr>
<tr>
<td><strong>Pre-paid</strong></td>
<td>-990.00</td>
<td></td>
</tr>
<tr>
<td><strong>Total Outstanding From Previous Periods</strong></td>
<td>-990.00</td>
<td></td>
</tr>
<tr>
<td><strong>Charges for Current Period (Details Below)</strong></td>
<td>990.00</td>
<td>990.00</td>
</tr>
<tr>
<td><strong>Digital Service</strong></td>
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<tr>
<td><strong>Sub Total</strong></td>
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<td>990.00</td>
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<tr>
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<td>59.40</td>
</tr>
<tr>
<td><strong>Total Charges For Current Period</strong></td>
<td>1,049.40</td>
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</table>

PLEASE ENSURE THAT WE RECEIVE THE PAYMENT BY 28 MAY 2014 - THANK YOU

How is GST charged on my prepaid phone card and top-up through the corner shop’s phone?

**Prepaid phone card (top-up card)**

The corner shop adds GST at the rate of 6% onto the GST-exclusive price shown on your prepaid phone card.

Example 2: Prepaid phone card

Haifa buys a prepaid phone card from Hassan’s corner shop for MVR 50 (GST-exclusive), which is the amount printed on the card. Hassan charges Haifa MVR 53 for the card because he must add GST at the rate of 6% to the GST-exclusive price.
**Top-up via vendor’s phone**

Top-up via vendor’s phone is sold inclusive of GST. GST is automatically deducted from the top-up amount, and you will receive credit equivalent to the remaining balance.

**Example 3: Top-up via vendor’s phone**

Haifa, in Example 2, now asks Hassan for a MVR 50 phone top-up, which Hassan supplies to her via his phone. Haifa pays Hassan MVR 50 (GST-inclusive). The amount Haifa paid is entered into Hassan’s phone without any additions or deductions. The telecommunication service provider automatically deducts the GST amount of MVR 2.83 and adds the remaining MVR 47.17 to her call balance.

**Do I pay GST if I use a telecom company’s kiosk at a resort?**

Yes. All telecom services are subject to GST regardless of where they are supplied in the Maldives. But the difference in this case is that, because the telecom services are supplied at a resort, the rate of GST is 12%, not 6%.

**Is GST payable when I receive a phone call in the Maldives from someone overseas, i.e. an incoming IDD phone call?**

No. GST is not charged to any party involved in an incoming IDD call. Here, the Maldives telecom company bills a foreign telecom company for allowing the foreign telecom company to use its Maldives network to enable the customer of the foreign telecom company to connect their call to the Maldives telecom company’s customer.

**Example 4: Incoming terminating IDD call**

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Kumar makes a call from Colombo to his friend, Manisha, in Eydhafushi. Kumar is a customer of Lanka Bell in Sri Lanka. Manisha is a customer of Dhiraagu in the Maldives, i.e. the call terminates on Dhiraagu’s telecom network. Lanka Bell needs to connect Kumar’s call to Dhiraagu’s network in the Maldives so that his call gets through to Manisha.

**GST implications for Manisha**

Since Manisha is only receiving the phone call, no specific charges are imposed on her. Therefore, no GST is payable by her to receive Kumar’s call. However, she is billed by Dhiraagu, and pays 6% GST, for the telecom services which Dhiraagu supplies to her under her plan with Dhiraagu. Manisha cannot claim an input tax deduction for that GST because she is not a registered person and the payment does not relate to her making taxable supplies.

**GST implications for Kumar**

Kumar will be charged by Lanka Bell for his call to Manisha. However, he will not pay Maldives GST because Lanka Bell is not a GST registered person in the Maldives.

**GST implications for Dhiraagu**

Dhiraagu is supplying a telecommunications service to Lanka Bell. Dhiraagu is a GST registered person and therefore must charge Lanka Bell GST for its connection service. However, Dhiraagu may zero-rate that service because it is supplied to a non-resident of the Maldives.

Dhiraagu is supplying a telecom service to Manisha. Since Dhiraagu is a GST registered person, it must charge Manisha 6% GST for the service it provides under the plan she has selected with Dhiraagu.

**GST implications for Lanka Bell**

Since Dhiraagu charges Lanka Bell GST at the rate of 0%, Lanka Bell ends up not paying any GST.

The call may not terminate with the Maldives telecom operator which connects with the overseas telecom network. In this case, that Maldives telecom operator merely performs an intermediary function of receiving the call from its overseas partner and transferring it to the Maldives telecom operator to whose customer the call is being made. Here, the Maldives telecom operator which receives the call from the overseas network, charges the other Maldives telecom operator for providing the service of transferring the call to it. GST must be charged on this service at the rate of 6% because the Maldives telecom operator transferring the call is a GST registered person.
Example 5: Transfer of incoming IDD call

In Example 4, assume that Lanka Bell’s partner in the Maldives is Ooredoo, so that all Lanka Bell calls from Sri Lanka enter the Maldives via Ooredoo’s network.

Ooredoo must then transfer Kumar’s call to Dhiraagu’s network in the Maldives so that Manisha can receive it, since she is a Dhiraagu (and not an Ooredoo) customer.

**GST implications for Manisha**

Since Manisha is only receiving the phone call from Kumar, no charges are imposed on her specifically for this call. She is billed by Dhiraagu, and pays 6% GST, for the telecom services which Dhiraagu supplies to her under her plan with Dhiraagu. Manisha cannot claim an input tax deduction for that GST because she is not a registered person and the payment does not relate to her making taxable supplies.

**GST implications for Kumar**

Kumar will still be charged by Lanka Bell for his call to Manisha. However, he will not pay Maldives GST because Lanka Bell is not a GST registered person in the Maldives.

**GST implications for Ooredoo**

Ooredoo is now supplying a telecom service to Lanka Bell, viz. the connection of the call from Lanka Bell’s customer (Kumar) to its Maldives network. Ooredoo is a GST registered person and therefore must charge Lanka Bell GST for its connection service. However, Ooredoo can zero-rate that service. Ooredoo also provides a service to Dhiraagu by transferring Kumar’s call from its network in the Maldives to Dhiraagu’s network in the Maldives, so that Manisha can receive the call. Ooredoo charges Dhiraagu for that service and adds GST at the rate of 6%.
**GST implications for Dhiraagu**

Dhiraagu is supplying a telecom service to Manisha. Dhiraagu is a GST registered person and therefore must charge Manisha 6% GST for the service it provides under the plan she has selected with Dhiraagu. Dhiraagu may claim an input tax deduction for the GST it pays to Ooredoo to connect Kumar’s call to Dhiraagu’s network.

**GST implications for Lanka Bell**

Since Ooredoo charged Lanka Bell GST at the rate of 0%, Lanka Bell does not pay any GST.

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**What are the GST consequences if I make a phone call from the Maldives to someone overseas, i.e. an outgoing IDD phone call?**

Your telecom operator will charge you 6% GST in terms of the plan you have selected with it. The overseas telecom operator will charge your telecom operator to connect your call to its network, but that charge will not include GST since the foreign telecom operator is not a GST registered person in the Maldives.

**Example 6: Outgoing IDD call**

Suma, who is a customer of Ooredoo makes a call from Hulhumale’ to her brother, Ahmed, in Bangalore, who is a customer of the Indian telecom company, Airtel.

Airtel charges Ooredoo to connect Suma’s call to its Indian network so that Ahmed can receive the call. Ooredoo charges Suma for its telecom service in the Maldives.
**GST implications for Suma**

Since Ooredoo is a registered person, it must charge Suma GST at the rate of 6% for the supply of telecom services which it makes to her. Since Suma is not a registered person, she cannot claim an input tax deduction for the GST which she pays to Ooredoo.

**GST implications for Ahmed**

Since Ahmed is simply receiving the phone call in India, no Maldives telecom charges are imposed on him. Therefore, no Maldives GST is payable by him.

**GST implications for Ooredoo**

Since Airtel did not charge Ooredoo any Maldives GST (and therefore Ooredoo did not pay any GST on the purchase of Airtel’s service), Ooredoo cannot claim any GST input tax deduction in respect of this purchase.

**GST implications for Airtel**

Airtel is supplying a telecommunications service to Ooredoo, viz. connecting the call on Ooredoo’s network to its network. Airtel charges Ooredoo for this service, but since Airtel is not a GST registered person in the Maldives it cannot charge Ooredoo Maldives GST for its connection service.

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**Do I pay GST on phone calls and data if I use my phone on roaming when I am overseas?**

Yes. When you make or receive phone calls or send or receive data on a roaming service while you are overseas, you use a foreign telecom services company’s network. This is called an “outbound roaming” service. The foreign telecom company bills your Maldives telecom company for your use of the foreign telecom company’s network while you are overseas. Your Maldives telecom operator then on-charges you for the services supplied to you by the foreign telecom company. GST at the rate of 6% is added to the charge made to you by your Maldives telecom operator.
Example 7: Outbound roaming

Faisal is a Dhiraagu postpaid customer. He is not a GST registered person. He travels to Singapore for two weeks to visit his brother. While he is there, Faisal makes calls to, and receives calls from, his friends in the Maldives, and regularly updates his followers on Twitter. He also shoots some video clips on his phone during his trip and uploads them onto YouTube. Dhiraagu’s partner telecom operator in Singapore is M1. It charges Dhiraagu (the equivalent of) MVR 2,000 for Faisal’s roaming activities.

GST implications for Faisal

Dhiraagu is charged (the equivalent of) MVR 2,000 by M1 for Faisal’s use of its Singapore telecom network to connect him with Dhiraagu’s Maldives network. Dhiraagu then bills Faisal for his use of M1’s network (MVR 2,000) plus GST at the rate of 6% (MVR 120). Faisal must therefore pay the total GST-inclusive amount (MVR 2,120) to Dhiraagu. Since Faisal is not a registered person, he cannot claim an input tax deduction for the GST he pays (and in any case it is a private expense and not paid in relation to making taxable supplies of goods and services).

GST implications for Dhiraagu

The charge received by Dhiraagu from M1 for Faisal’s use of M1’s Singapore telecom network to connect him with Dhiraagu’s Maldives network (MVR 2,000) does not include GST because M1 is not a GST registered person in the Maldives and, therefore, cannot charge Maldives GST. When Dhiraagu bills Faisal for his use of M1’s network, Dhiraagu must add GST of MVR 120 onto the amount which it on-charges to Faisal (MVR 2,000), and pay the MVR 120 as output tax to MIRA.
Does a visitor to the Maldives pay GST on phone calls and data if they use their phone on roaming while they are in the Maldives?

No. When a visitor to the Maldives makes or receives phone calls or sends or receives data on their roaming service while they are in the Maldives, they use a Maldives telecom operator’s network to connect with the network of the telecom company in their home country, of which they are a customer. This is called an “inbound roaming” service. The Maldives telecom company bills their home telecom company for their use of the Maldives telecom company’s network while the visitor is in the Maldives. Their home telecom operator then on-charges the visitor for the services supplied to them by the Maldives telecom company. The charge made by the Maldives telecom service provider to the visitor’s telecom company overseas is zero-rated, i.e. subject to GST at the rate of 0%. The overseas telecom company cannot charge the visitor GST because it is not a GST registered person in the Maldives.

Example 8: Inbound roaming

Yoko comes to the Maldives with a Japanese tour party for a vacation at Rising Sun Resort. While she is here, Yoko makes calls to, and receives calls from, her family and friends in Japan. She takes numerous photos on her phone during her trip and uploads them onto her Facebook page. She also downloads many megabytes of karaoke music from iTunes while she is in the Maldives. Ooredoo charges Yoko’s Japanese telecom company, SoftBank Mobile, MVR 10,000 for Yoko’s use of its Maldives network.

GST implications for Yoko

Ooredoo charges SoftBank MVR 10,000 for Yoko’s use of its Maldives telecom network to connect her with SoftBank’s Japan network. SoftBank then bills Yoko for her use of Ooredoo’s network (the Japanese yen equivalent of MVR 10,000). That amount does not include Maldives GST because SoftBank is not a GST registered person in the Maldives.
**GST implications for Ooredoo**

The charge Ooredoo makes to SoftBank for Yoko’s use of Ooredoo’s Maldives telecom network to connect her with Softbank’s Japan network (MVR 10,000) is zero-rated, i.e. charged with GST at the rate of 0%.

**GST implications for SoftBank**

Because SoftBank is not a GST registered person in the Maldives, it cannot charge Yoko Maldives GST.

What are the GST implications if a customer of a foreign telecom service provider asks that provider to establish a private leased circuit with a Maldivian telecom operator’s customer?

Here, the establishment of the private circuit is initiated from outside the Maldives. The Maldivian telecom operator is contracting with the foreign telecom operator to allow the foreign telecom operator access to the Maldivian telecom operator’s network, to facilitate the circuit between the foreign telecom operator’s customer and the Maldivian telecom operator’s customer. The Maldives telecom operator will charge the foreign telecom operator GST at the rate of 0% for the access service.

**Example 9: Private leased circuit arranged by foreigner**

Middle East Bank Limited’s head office (MEB) is in Dubai. It has a branch in Male’. MEB asks its UAE telecom service provider, Etisalat, to lease it a private, secure telecom circuit between MEB and its Male’ branch. Etisalat requests its Maldives partner, ROL, to allow access through its network for the private circuit to reach MEB’s Maldives branch.
GST implications for MEB’s Male’ branch

No charges are being made by any party to MEB’s Male’ branch. The transactions are between MEB and Etisalat and Etisalat and ROL. Therefore, no GST is imposed on MEB’s branch in the Maldives.

GST implications for MEB

MEB will make lease payments to Etisalat for use of the private circuit. Those charges do not include any Maldives GST.

GST implications for ROL

ROL charges Etisalat for access to ROL’s Maldives network services. GST is imposed at the rate of 0% on that charge.

GST implications for Etisalat

Since Etisalat is not a registered person, it cannot charge MEB Maldives GST when it bills MEB for use of the leased circuit.

What are the GST implications if a customer of a Maldives telecom service provider asks that provider to establish an international private leased circuit with a foreign telecom operator’s customer?

Here, the establishment of the private circuit is initiated from inside the Maldives. The Maldivian telecom operator contracts with its Maldives customer to provide the international circuit service. To do so, the Maldives telecom operator is required to obtain access to the foreign telecom operator’s network so that the circuit can reach the foreign telecom operator’s customer. Since the Maldives telecom operator is a GST registered person in the Maldives, when it charges its Maldives customer for the service, it must add GST at the rate of 6%. No GST is imposed by the foreign telecom operator when it charges the Maldives telecom operator for access to its network, because the foreign telecom operator is not a GST registered person in the Maldives. If the Maldives customer of the Maldives telecom operator is a registered person, it can claim an input tax deduction for the GST which it pays to the Maldives telecom operator.
Example 10: Private leased circuit arranged by Maldives telecom operator

Maldives Airlines Limited (MAL) operates out of Gan. It has an office in Guangzhou, China. MAL requests ROL to provide a private secure leased telecom circuit between its Gan and Guangzhou offices. ROL requests access to China Telecom’s network in China to facilitate MAL’s circuit between Gan and Guangzhou.

**GST implications for MAL Gan**

MAL Gan will make lease payments to ROL for use of the private circuit. Those charges include GST at the rate of 6%. MAL Gan may claim an input tax deduction for that GST, which it pays to ROL.

**GST implications for ROL**

ROL must add GST at the rate of 6% on the amount that it charges MAL Gan to lease the private circuit. There is no GST included in China Telecom’s bill to ROL to allow ROL access to China Telecom’s network in China to close the circuit.

**GST implications for MAL Guangzhou**

No charges are made by any party to MAL Guangzhou because none of the other parties supply any services to it: China Telecom supplies a telecom service to ROL and ROL supplies a telecom service to MAL Gan. Therefore, no GST is imposed on MAL Guangzhou.

**GST implications for China Telecom**

China Telecom charges ROL for access to China Telecom’s network in China. China Telecom cannot add Maldives GST to its bill because it is not a GST registered person in the Maldives.
Is GST payable on international telecom “hubbing” services?

International telecom “hubbing” services occur where a Maldives telecom operator acts as a transit point, which receives telecommunication traffic from a foreign telecom operator and transfers that traffic to another foreign telecom operator. The fee charged by the Maldives telecom operator to the foreign telecom operator for the use of its Maldives telecom network is subject to GST at the rate of 0%.

Example 11: Hubbing services

Ooredoo Maldives receives telecom traffic from Orange Mauritius to transmit to Ooredoo Myanmar’s telecom network. Ooredoo Maldives charges Orange Mauritius for the use of its network as an international gateway for Orange to access Ooredoo Myanmar’s network. Here, Ooredoo Maldives is providing a hubbing service to connect the two foreign networks.

![Diagram showing hubbing services](image)

**GST implications for Orange**

Orange receives the telecom connection services from Ooredoo Maldives to allow its transmissions to reach Myanmar. The charge by Ooredoo for that services does not include any Maldives GST.

**GST implications for Ooredoo Maldives**

Since Ooredoo Maldives is exporting a service to Orange, a non-resident of the Maldives, Ooredoo Maldives charges Orange GST at the rate of 0%.

**GST implications for Ooredoo Myanmar**

Ooredoo Maldives does not supply any service to Ooredoo Myanmar. The whole interconnection service supplied by Ooredoo Maldives is to Orange. Therefore, no charge is made to Ooredoo Myanmar and, consequently, no GST is levied.
Hubbing services may also be supplied via another Maldives telecom operator. In such cases, both Maldives telecom operators act as transit points, which receive telecommunication traffic from a foreign telecom operator and transfers that traffic to another foreign telecom operator. The fee charged by the Maldives telecom operator to the foreign telecom operator for the use of its Maldives telecom network is subject to GST at the rate of 0%.

Example 12: Hubbing service via another domestic operator

Dhiraagu receives telecom traffic from Orange Mauritius to transmit to Ooredoo Myanmar’s telecom network, but the traffic is transited through Ooredoo Maldives first. Dhiraagu charges Orange Mauritius for the use of its network as an international gateway for Orange to access Ooredoo Myanmar’s network, and Ooredoo Maldives charges Dhiraagu for Dhiraagu’s use of its network.

GST implications for Orange

Orange receives the telecom connection services from Dhiraagu to allow its transmissions to reach Myanmar. The charge by Dhiraagu for that services does not include any Maldives GST.

GST implications for Dhiraagu

Since Dhiraagu is exporting a service to Orange, a non-resident of the Maldives, Dhiraagu charges Orange GST at the rate of 0%. Dhiraagu is entitled to an input tax deduction on the services it receives from Ooredoo Maldives.

GST implications for Ooredoo Maldives

Ooredoo Maldives must charge GST at 6% on the service it is supplying to Dhiraagu.
GST implications for Ooredoo Myanmar

Dhiraagu does not supply any service to Ooredoo Myanmar. The whole interconnection service supplied by Dhiraagu is to Orange. Therefore, no charge is made to Ooredoo Myanmar and, consequently, no GST is levied.

Do I pay GST on the web hosting fee my ISP charges me to put my website on the internet?

Yes, at the rate of 6%, if your ISP is in the Maldives and is a GST registered person. If the website relates to your taxable activity, you can claim an input tax deduction for the GST component of the web hosting fee.

If your website is hosted outside the Maldives and you pay a fee to someone outside the Maldives to host it on their system, that person will not be a Maldives GST registered person and cannot charge you GST.

Example 13: Web hosting fee

To promote your business, you pay an annual subscription of MVR 3,500 (GST-exclusive) to Maldives Web Hosting Services Pvt Ltd (MWHS), a Maldives GST registered person, to host your website on the internet.

MWHS must charge you GST at the rate of 6% for the hosting service, which it provides to you. If you are registered for GST, you may claim an input tax deduction for the GST of MVR 210, which you paid to MWHS.

If you paid HostMonster, a United States webhosting service provider, to host your website, no GST would be charged to you, since HostMonster is not a GST registered person in the Maldives.

Is GST payable when I purchase an internet domain name?

If you purchase or subscribe for an internet domain name from a GST registered person in the Maldives, the price charged for the supply of a domain name is subject to 6% GST. If you are a GST registered person and the domain name was purchased for the purpose of conducting your taxable activity, you may claim a GST input tax deduction for the GST component of the purchase price, which you pay.

If you purchase an internet domain name from a person outside the Maldives, and who is not a GST registered person, the price charged for the supply of a domain name is not subject to Maldives GST.
Example 14: Purchase of internet domain name

You are a GST registered person. You apply to Dhiraagu for a .com.mv domain name for the website of your taxable activity, and pay Dhiraagu a set-up fee of MVR 250 and monthly fees of MVR 50 (all GST-exclusive).

Dhiraagu must charge you 6% GST on both the MVR 250 set-up fee and the MVR 50 monthly fee. You may claim a GST input tax deduction for the GST of MVR 15 (added to the set-up cost) and MVR 3 per month (added to the monthly fee), which you pay to Dhiraagu.

If you purchased your domain name from www.101domain.com, a United States supplier of domain names, no GST is charged to you since www.101domain.com is not a GST registered person in the Maldives.

How must suppliers of telecom services display their prices to customers?

Telecom companies, and businesses that sell telecommunication services on behalf of those companies (e.g. retailers), must:

- display prices of the telecom services to customers exclusive of GST; and
- prominently display on their premises a notice which states that the prices that they charge their customers for telecommunication services exclude GST.

Customers must be able to compute how much GST they have to pay when they purchase a telecom service.
2. Courier services

Do I pay GST on courier services?
Yes, at the rate of 6%, if they are domestic courier services.

What is a domestic courier service?
A courier service between 2 places in the Maldives.

Do I pay GST on international courier services?
No, international courier services are exempt from GST.

What is an international courier service?
A courier service between the Maldives and an origin or destination in another country.

Do I pay GST on postal services?
No. Postal services – but not courier services – are excluded from GST where the supplier of the services is registered with the Communications Authority of Maldives, e.g. Maldives Post.

What is the difference between courier services and postal services?
A courier service is a service which delivers messages, packages, money, documents and mail, exhibiting the features of speed, security, tracking, signature upon delivery, and specialization and individualization of express services.

A postal service is a traditional mail transportation service between two places where receipt and delivery of the mail is the responsibility of the Post Office.
3. Relevant laws, regulations and tax rulings

The following laws, regulations and tax rulings provide the legal basis for the guidelines provided in this guide:

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