

9. יְקוּמְתֵי 44 וְסַדְּתֵי (ר) ז' (1) אֲרִשְׁתֵּי יָמֵי אֲרִשְׁתֵּי יָמֵי:

(ר) (1) דָּתָהּ שֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ

בְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ
וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ

10. יְקוּמְתֵי 65 וְסַדְּתֵי דָּתָהּ דָּתָהּ דָּתָהּ:

11. יְקוּמְתֵי 117 וְסַדְּתֵי (ר) ז' אֲרִשְׁתֵּי יָמֵי אֲרִשְׁתֵּי יָמֵי " ז' דָּתָהּ דָּתָהּ:

בְּהַבְרִיתָהּ וְשֶׁלְּהַבְרִיתָהּ

12. דָּתָהּ דָּתָהּ דָּתָהּ דָּתָהּ דָּתָהּ דָּתָהּ דָּתָהּ דָּתָהּ דָּתָהּ דָּתָהּ דָּתָהּ:

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: Sixteenth amendment to the Goods and Services Tax Regulation

Reference No.: TR-2016/G32

Date of issue: Monday, 29 February 2016

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. Unless otherwise stated, all references to the Act are to the Goods and Services Tax Act (Law Number 10/2011) as amended, and all references to the Regulation are to the Goods and Services Tax Regulation (Regulation Number 2011/R-43) as amended. This ruling is legally binding.

Introduction

1. This ruling amends sections 3, 5, 10, 30, 40, 43, 44 and 117 of the Regulation, and repeals section 65.

Ruling

2. Amend section 3(b) of the Regulation as follows:
 - (b) Newly developed tourist resorts and tourist hotels shall request MIRA to inspect their level of preparation to comply with the tax laws and regulations and facilitate such inspection, prior to making an application under subsection (a).
3. Insert the following subsection after section 3(c) of the Regulation:
 - (d) A registered person who commences a new taxable activity shall register that activity for GST from the date of commencement of that activity by submitting a completed “GST Registration” (MIRA 105) form to MIRA prior to the commencement of that activity, and charge GST from the date of commencement of that activity.
4. Insert the following subsection after section 5(c) of the Regulation:
 - (d) Notwithstanding subsections (b) and (c), goods and services supplied by accommodation service providers which are required to obtain an operating license from the Ministry of Tourism shall fall within section 15(a)(1) of the Act.

5. Insert the following subsection after section 10(b) of the Regulation:
 - (c) Registered persons who conduct business online shall display their TIN in a conspicuous place on the online portal, together with a logo designated by MIRA to indicate that the person is registered for GST.

6. Amend section 30 of the Regulation as follows:

Value of supply to unrelated parties

Where MIRA has reasonable grounds to believe that the value of a good or service supplied to an unrelated party is lower than its open market value determined in accordance with the Act and this Regulation, MIRA may assess the amount of tax payable for such transaction based on its open market value.

7. Amend section 40(j)(1) of the Regulation as follows:
 - (j) (1) *Dhiyaa hakuru* includes *karuhakuru* and *toddy*.

8. Insert the following subsection after section 43(d) of the Regulation:
 - (e) Where the operator of a tourist resort supplies goods or services to a shop operating exclusively for the employees of that resort, the operator of the resort shall not be required to charge output tax on such supplies if the shop is operated by the operator of the resort and registered for GST.

9. Amend section 44(a)(1) of the Regulation as follows:
 - (a) (1) the recipient of the good or service does not possess a valid tax invoice or debit note issued by the supplier in accordance with the Act and this Regulation; or

10. Repeal section 65 of the Regulation.

11. Remove the definition of “Tourism tax” in section 117(a) of the Regulation.

Date of Effect

12. This ruling shall have effect from its date of issue.

This is the unofficial translation of the original ruling issued in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this ruling, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this ruling and this translation be read concurrently.

دے دیے اور پورے ملک میں نشر و اشاعت کے لیے کوششیں جاری رکھیں گے۔



پہلی شیفٹ - 12:30 بجے سے 1:00 بجے تک، رات 3:30 بجے سے 4:00 بجے تک

دو شیفٹ - 11:00 بجے سے 11:30 بجے تک، رات 3:30 بجے سے 4:00 بجے تک

تیسری شیفٹ - 3:30 بجے سے 4:00 بجے تک



رہبر شیفٹ - 7:00 بجے سے 7:45 بجے تک