

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



ପ୍ରକାଶ ପାତ୍ର ମହିଳାଙ୍କ ପାଦପାତ୍ର

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2024 ፲፻፲፪ 26

- 1446 جمادی الثانی 22

132 : حَرَقْ

53 : ২১৪৯

وَسْمٌ 1 ترجمہ ملکیہ سرگزیت TR-2015/G30

مکرور کردنے کا طریقہ

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(٣٩) 2024 جُمَادَىُ الْأَوَّلِ 26

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1. የ “የጊዜውና ገኝነት ተቋርጥና” በ “የገኘ ተቋርጥና” በ TR-2015/G30 የ 8 ዓመት ቀን ተቋርጥና የ 10 ዓመት ቀን ተቋርጥና መሰረተዋል.

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2. **مَنْتَهِيَّةُ** 8 **وَسَرِيرَةُ** ٢٠ **مَدِيرَةُ** ٣٥ **مَسْرِحُ** ٦٧ **مَكَانُ** ١٣ **مَبْلَغُ** ٣٨ **مَعْلُومَاتُ** ٩٣.

• 8 جوہری 109 حسرہ میری وسیع

جی. جی. جی. رڈسٹرکٹر گورنمنٹ ہائی کورٹ

(۱) مَعْلُومٌ بِمَنْ يَرْتَجِعُ إِلَيْهِ مَوْلَانَا مُحَمَّدُ سَعِيدُ الْمَقْبُرِيِّ رَضِيَ اللَّهُ تَعَالَى عَنْهُ وَسَلَّمَ



(سر) سرچ سوچ یعنی تاریخ و این وقایع که ممکن است در آینده رخ خورد و این دو شرط باید برآورده شوند تا این سرچ و این وقایع مذکور شود. این دو شرط را میتوان به این دو شرط معرفی کرد: اول شرط این است که این وقایع در آینده رخ خورد و دوم شرط این است که این وقایع در آینده رخ خورد و این دو شرط باید همراه باشند. این دو شرط را میتوان به این دو شرط معرفی کرد: اول شرط این است که این وقایع در آینده رخ خورد و دوم شرط این است که این وقایع در آینده رخ خورد و این دو شرط باید همراه باشند.

(م) حُكْمَةُ حِرْيَانِي (س) فَيُؤْتَى مَوْلَانَاهُ فَيُؤْتَى مَوْلَانَاهُ فَيُؤْتَى مَوْلَانَاهُ فَيُؤْتَى مَوْلَانَاهُ

(۸) (جعفر عزیز)



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: First amendment to the Tax Ruling TR-2015/G30

Reference No.: TR-2024/G50

Date of issue: Monday, 26 August 2024

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010). Unless otherwise stated, all references to the Regulation are to the Goods and Services Tax Regulation (Regulation Number 2011/R-43), and all references to the Ruling are to the Tax Ruling TR-2015/G30 (Penalties for non-compliance with the GST Act and Regulation).

Introduction

1. This ruling amends Paragraph 8 and Paragraph 10 of the Ruling.

Ruling

2. Amend Paragraph 8 of the Ruling as follows:

8. Section 109 of the Regulation states:

Displaying GST-inclusive price

- (a) The prices of goods and services supplied by a registered person shall be displayed to customers, and the displayed price shall include the amount of tax chargeable for such good or service, except under the conditions specified in subsections (b) and (c).
 - (b) A registered person who charges a service charge in relation to the supply of goods and services may display the prices of goods and services exclusive of the amount of tax chargeable, in which case prices must be displayed in a manner in which customers can compute the total amount they must pay to the supplier. This subsection is subject to subsection (c).
 - (c) Telecommunication service providers, agents of telecommunication service providers and intermediary on-sellers of telecommunication services must display prices of telecommunication services exclusive of the amount of tax chargeable. Such person must display prices of telecommunication services in a manner in



which customers can compute the total amount they must pay to such person in relation to the telecommunication service supplied.

- (d) A person referred to in subsection (c) must prominently display in the premises where his taxable activities are carried out, a notice which indicates that telecommunication services supplied by or through that person exclude the amount of tax chargeable.
- (e) [Repealed].

9. Amend paragraph 10(e) of the Ruling as follows:

- (e) maintain records of revenue in a manner in which the GST classification of a good or service can be ascertained, i.e. whether it is exempt, out-of-scope of GST, zero-rated or subject to GST at 8% or 16%;

Date of Effect

10. This ruling shall have effect from the date of its publication in the Government Gazette.

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.