

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



ދިވެހިސަރުކާރުގެ ގެޒެޓް

ވޮލިއުމް: 45 ނަންބަރު: 182 ވަނަ ބައި: 2 ދިވެހިރާއްޖޭގެ ޖުމްހޫރިއްޔާ 1438 - 1 ޔުނައިޓެޑް ކިނެޑާ ސަރުކާރުގެ ގެޒެޓް

ދިވެހިސަރުކާރުގެ ގެޒެޓް: TR-2016/G39

މި ނަމަވީ ނިންމުމަކީ ރައީސްގެ ނަމުގެ ދަށުން ނިންމާލެވިފައިވާ ނިންމުމެކެވެ.

މި ނަމަވީ 19 ވަނަ ޖުލައި 2016 ގައި ނިންމާލެވިފައިވާ ނިންމުމެކެވެ.

- ނިންމުމަކީ ރައީސްގެ ނަމުގެ ދަށުން ނިންމާލެވިފައިވާ ނިންމުމެކެވެ.
- ނިންމުމަކީ ރައީސްގެ ނަމުގެ ދަށުން ނިންމާލެވިފައިވާ ނިންމުމެކެވެ. ނިންމުމަކީ ރައީސްގެ ނަމުގެ ދަށުން ނިންމާލެވިފައިވާ ނިންމުމެކެވެ. ނިންމުމަކީ ރައީސްގެ ނަމުގެ ދަށުން ނިންމާލެވިފައިވާ ނިންމުމެކެވެ.
- ނިންމުމަކީ ރައީސްގެ ނަމުގެ ދަށުން ނިންމާލެވިފައިވާ ނިންމުމެކެވެ. ނިންމުމަކީ ރައީސްގެ ނަމުގެ ދަށުން ނިންމާލެވިފައިވާ ނިންމުމެކެވެ. ނިންމުމަކީ ރައީސްގެ ނަމުގެ ދަށުން ނިންމާލެވިފައިވާ ނިންމުމެކެވެ.

ދިވެހިސަރުކާރުގެ ގެޒެޓް
 ޖުމްހޫރިއްޔާގެ ގެޒެޓް
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MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

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

Reference No.: TR-2016/G39

Date of issue: Thursday, 1 December 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 section 15, 31, 44 and 110 of the Regulation.

Ruling

2. Amend section 15 of the Regulation as follows:

Advance payments, non-refundable deposits and retention money

- (a) Where full or partial payment for a supply is received before a tax invoice is issued for that supply, the supplier shall account for GST on the amount received, on the date on which such amount was received.
- (b) Where a non-refundable deposit is collected before a tax invoice is issued for that supply, the supplier shall account for GST on the amount of deposit which is applied as all or part of the consideration for the supply, on the date on which such application was made.
- (c) The supplier of a construction service shall account for retention money when a tax invoice is issued or payment is received for the retention money, whichever comes earlier. This subsection shall be subject to subsection (a).

3. Amend the side heading of section 31 of the Regulation as follows:

Electricity, water, sewerage and postal services

4. Insert the following subsection after section 44(a)(4) of the Regulation:
 - (a) (5) output tax has not been accounted for on the supply in which the good or service was utilized.

5. Amend section 110 of the Regulation as follows:

Refunds

For the purpose of Section 32(b) of the Act, excess payments made to MIRA under the Act by a registered person shall be treated in accordance with Section 69 of the Tax Administration Regulation (Regulation Number 2013/R-45).

Date of Effect

6. 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 دیں اور دوسرے دنوں کے لیے بھی



پہلی شہر کے لیے - پندرہ بجے سے دو بجے تک، 12:30 بجے سے 1:00 بجے تک، رات 3:30 بجے سے 4:00 بجے تک

دوسری شہر کے لیے - 11:00 بجے سے 11:30 بجے تک، رات 3:30 بجے سے 4:00 بجے تک

تیسری شہر کے لیے - رات 3:30 بجے سے 4:00 بجے تک



چوتھی شہر کے لیے - 7:00 بجے سے 7:45 بجے تک