

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



# ދިވެހިސަރުކާރުގެ ގެޒެޓް

ވޮލިއުމް: 43 ރަވަތް: 483 ވަނަ ދުވަހު: 9 ސެޕްޓެމްބަރު 1436 - 1 ޔެނުވަރު 2014 ރަދ

ދިވެހިސަރުކާރުގެ ގެޒެޓް: TR-2014/G22

## ބޭނުންކުރާ ބަޔާން

މި ބަޔާނުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި  
 ބަޔާންކުރާ ފަރާތްތަކުގެ ފަރާތުން ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ  
 މި ބަޔާނުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި

- ގެޒެޓްގައި ބަޔާންކުރާ ފަރާތްތަކުގެ ފަރާތުން ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރާ ފަރާތްތަކުގެ ފަރާތުން ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި
- ގެޒެޓްގައި ބަޔާންކުރާ ފަރާތްތަކުގެ ފަރާތުން ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރާ ފަރާތްތަކުގެ ފަރާތުން ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި
- ގެޒެޓްގައި ބަޔާންކުރާ ފަރާތްތަކުގެ ފަރާތުން ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރާ ފަރާތްތަކުގެ ފަރާތުން ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި

ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރާ ފަރާތްތަކުގެ ފަރާތުން ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި

ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރާ ފަރާތްތަކުގެ ފަރާތުން ފޮޓޯ ފެންނަ ފަރާތްތަކުގެ ނަމަންދުގެ ދަށުން ހިންގަންނާނީ ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި

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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**MALDIVES INLAND REVENUE AUTHORITY**  
Malé, Republic of Maldives

## **TAX RULING**

**Goods and Services Tax: Domestic air transportation services supplied to Maldivian citizens and supplies to employees at tourist establishments**

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**Reference No.:** TR-2014/G22

**Date of issue:** Monday, 1 December 2014

*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:
  - (a) defines supplies made by domestic air transportation service providers and sets out their recording requirements; and
  - (b) specifies the registration requirements of shops operated exclusively for the employees of tourist establishments.

### **Ruling**

#### **Supplies by domestic air transportation service providers**

2. For the purposes of section 15(a)(5) of the Act, “goods sold and services provided by domestic air transportation service providers to persons other than Maldivian citizens” means the transportation of persons other than Maldivian citizens and their accompanying cargo from a place in the Maldives to another place in the Maldives by air.
3. Notwithstanding paragraph 2 of this ruling, the supply of a charter flight shall be considered as a supply to persons other than Maldivian citizens, unless the flight is chartered to transport Maldivian citizens.

4. Domestic air transportation service providers shall state on each domestic flight manifest, the National Identity Card number of each Maldivian citizen who travels on the flight and to whom tax at the rate specified in section 16 of the Act applies in respect of the air transportation service. Where such number of a Maldivian citizen is not stated on the flight manifest, and the air transportation service provider cannot otherwise provide evidence that the passenger is a Maldivian citizen, the air transportation service provider shall pay to MIRA tax in respect of the domestic air transportation service supplied to that person at the rate specified in section 15(b) of the Act.

**Shops operated exclusively for employees of tourist establishments**

5. Where MIRA considers that shops operated exclusively for the employees of tourist establishments are being used to carry out transactions to avoid tax which would otherwise have been payable at the rate specified in section 15(b) of the Act, such transactions shall be subject to tax at the rate specified in section 15(b) of the Act.
6. Notwithstanding section 7 of the Regulation, a person who operates a shop exclusively for the employees of a tourist establishment shall register that shop separately from other taxable activities conducted by that person.

**Date of Effect**

7. This ruling shall have effect from the date of effect of the Third Amendment to the Goods and Services Tax Act.

*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.*

کے لیے، ہمیں اپنی آواز سنائی دے اور ہمیں اپنی آواز سنائی دے۔



ہمیں اپنی آواز سنائی دے اور ہمیں اپنی آواز سنائی دے۔ - 12:30 سے 1:00 بجے، رات 3:30 سے 4:00 بجے

رات 11:00 سے 11:30 بجے - رات 3:30 سے 4:00 بجے

رات 3:30 سے 4:00 بجے - رات 3:30 سے 4:00 بجے



رات 7:00 سے 7:45 بجے