

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

TAX RULING

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

Reference No.: TR-2015/G25

Date of issue: Monday, 13 July 2015

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 25(a) of the Regulation.

Ruling

2. Amend section 25(a) of the Regulation as follows:
 - (a) The value of supply of goods and services supplied to related parties or for the supplier's own consumption shall be such amount as, with the addition of the tax charged, is equal to the open market value of the good or service.

Date of Effect

3. This ruling shall have effect from 1 August 2015.

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، ہم نے اپنے تمام پروگراموں کو اپنی پہلی زبان میں پیش کیا ہے



پہلی زبان میں ہفت روزہ کی تقریریں - پندرہ بجے سے دو بجے تک، 12:30 سے 1:00 بجے، رات 3:30 سے 4:00 بجے

گفتگو کی تقریریں - 11:00 سے 11:30 بجے، رات 3:30 سے 4:00 بجے

پہلی زبان کی تقریریں - رات 3:30 سے 4:00 بجے



پہلی زبان کی تقریریں - 7:00 سے 7:45 بجے