









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

# TAX RULING

## Goods and Services Tax: Fourteenth amendment to the Goods and Services Tax Regulation

---

**Reference No.:** TR-2015/G29

**Date of issue:** Monday, 14 December 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 109(e) of the Regulation.

### Ruling

2. Amend section 109(e) of the Regulation as follows:

(e) Subsections (c) and (d) shall have effect until 30 June 2016.

### Date of Effect

3. 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