

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



ދިވެހިސަރުކާރުގެ ގެޒެޓް

ފަންނު

ވަނަ ބައި: 25 ވަނަ ބައި 1437 - 2 ޖުލައި 2016

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ދިވެހިސަރުކާރުގެ ގެޒެޓް: TR-2016/G33

މި ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި ރައްދުކުރި ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި

މި ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި ރައްދުކުރި ސަރުކާރުގެ ގެޒެޓް

• ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި ރައްދުކުރި ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި

• ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި ރައްދުކުރި ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި 12:00 ގައި ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި ރައްދުކުރި ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި 12:00 ގައި ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި

• ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި ރައްދުކުރި ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި ރައްދުކުރި ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި legalaffairs@po.gov.mv ގައި ބަޔާންކުރި ގޮތުގައި

ދިވެހިސަރުކާރުގެ ގެޒެޓް
ބަޔާންކުރި ގޮތުގައި
މި ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި

ފަންނު: 633 6334

ފަންނު: 331 0274

ފަންނު: www.gazette.gov.mv

3. תעריף תשלום על שירותי ייעוץ ופיקוח הנדסיים, הנדרש להגשת תוכנית, ייקבע לפי טבלה 15 בסדר דירוג (א) ו (2) ו ייקבע לפי...

4. תעריף תשלום על שירותי ייעוץ ופיקוח הנדסיים, הנדרש להגשת תוכנית, ייקבע לפי טבלה 15 בסדר דירוג (א) ו (2) ו ייקבע לפי...

5. דירוגים 4 ו 5 ייקבעו לפי טבלה 15 בסדר דירוג (א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו...

6. אולם, שירותי ייעוץ ופיקוח הנדסיים, הנדרש להגשת תוכנית, ייקבעו לפי טבלה 15 בסדר דירוג (א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו...

(א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו...

(ב) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו...

(ג) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו ייקבעו לפי טבלה 15 בסדר דירוג (א) ו...

7. תעריף תשלום על שירותי ייעוץ ופיקוח הנדסיים, הנדרש להגשת תוכנית, ייקבע לפי טבלה 15 בסדר דירוג (א) ו ייקבע לפי טבלה 15 בסדר דירוג (א) ו...

اگرچه در این کتاب، به بررسی و تحلیل این موضوع پرداخته شده است، اما در این کتاب، به بررسی و تحلیل این موضوع پرداخته شده است.

پایان کار

8. در این کتاب، به بررسی و تحلیل این موضوع پرداخته شده است.

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: Places established on tourist establishments

Reference No.: TR-2016/G33

Date of issue: Monday, 2 May 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 specifies the criteria for determining whether a place is established on a tourist establishment and therefore is required to be registered for tourism sector GST under section 15(a)(2) of the Act.
2. Section 15 of the Act states:
 - (a) The following goods and services shall be considered as the tourism goods and services:
 - (1) Goods sold and services supplied by tourist resorts, tourist hotels, guest houses, picnic islands, tourist vessels and yacht marinas authorized by the Tourism Ministry;
 - (2) Goods sold and services supplied by diving schools, shops, spas, water sports facilities and other such places established on the establishments specified in subsection (a)(1), excluding shops operating exclusively for the employees of such establishments;

...

Ruling

3. Supplies of goods or services made by a diving school, shop, spa, water sports facility or a similar place established on a tourist resort or within the territory of a tourist resort as determined by the Ministry of Tourism shall fall within section 15(a)(2) of the Act.

4. Supplies of goods or services made by a diving school, shop, spa, water sports facility or a similar place established at a tourist hotel or tourist guesthouse which is located on land leased by the Government, a City Council, an Atoll Council or an Island Council for the purpose of developing and operating a tourist hotel or a tourist guesthouse shall fall within section 15(a)(2) of the Act.
5. Supplies of goods or services made from a place situated within the premises of a tourist hotel or tourist guesthouse which does not fall within paragraph 4 of this ruling shall fall within section 15(a)(2) of the Act if the operating license issued by the Ministry of Tourism to that hotel or guesthouse specifies that such place is part of that hotel or guesthouse.
6. Supplies of goods or services by made a person or a group of persons:
 - (a) whose place of business is not established on or at a tourist establishment; and
 - (b) makes a temporary visit or visits to the tourist establishment to supply goods or services to the operator of that establishment or to its guests; and
 - (c) leaves the tourist establishment after supplying the goods or services,shall not fall within section 15(a)(2) of the Act.
7. This Ruling shall not apply to shops operating exclusively for the employees of tourist resorts, tourist hotels, guesthouses, picnic islands, tourist vessels and yacht marinas, as defined in Tax Ruling TR-2014/G22 (Domestic air transportation services supplied to Maldivian citizens and supplies to employees at tourist establishments).

Date of Effect

8. 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.

د پښتانه د ولسي جرگې د څلورمې دورې د انتخاباتو په ترڅ کې د ښاروالۍ د انتخاباتو په اړه د ولسي جرگې د غړي د وينا په ډول



د پښتانه د ولسي جرگې د څلورمې دورې د انتخاباتو په اړه د ولسي جرگې د غړي د وينا په ډول - ښاروالۍ د انتخاباتو په اړه د ولسي جرگې د غړي د وينا په ډول 12:30 څخه تر 1:00 بجې، رڼو څخه تر 3:30 بجې څخه تر 4:00 بجې

څخه تر 11:00 بجې څخه تر 11:30 بجې، رڼو څخه تر 3:30 بجې څخه تر 4:00 بجې

څخه تر 3:30 بجې څخه تر 4:00 بجې



رڼو څخه تر 7:00 بجې څخه تر 7:45 بجې