







بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

Goods and Services Tax: Third amendment to the Tax Ruling TR-2015/G23

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**Reference No.:** TR-2016/G38

**Date of issue:** Thursday, 24 November 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 Ruling are to the Tax Ruling TR-2015/G23 (Documents to be submitted with GST Return) as amended. This ruling is legally binding*

## Introduction

1. This ruling amends paragraph 15 of the Ruling.

## Ruling

2. Amend paragraph 15(c) of the Ruling as follows:

15.

- (c) In the case of a registered person with an annual turnover of less than MVR 30 million and more than or equal to MVR 20 million, on 1 January 2017.

3. Insert the following subparagraph after paragraph 15(c) of the Ruling, and renumber subsequent subparagraphs:

- (d) In the case of a registered person with an annual turnover of less than MVR 20 million and more than or equal to MVR 10 million, on 1 July 2017.

## Date of Effect

4. 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.*

