







بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ

3. جَعَلْنَا لَكَ ذِكْرًا فَذَكِّرْ لَكَ ذِكْرًا وَاصْبِرْ لِحُكْمِ رَبِّكَ إِنَّكَ أَنتَ عِنْدَ عَيْنِ رَبِّكَ فَاصْبِرْ.

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

## Goods and Services Tax: Twenty fourth amendment to the Goods and Services Tax Regulation

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**Reference No.:** TR-2018/G47

**Date of issue:** Monday, 10 December 2018

*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 40 of the Regulation.

### Ruling

2. Insert the following subsection after section 40 (o) of the Regulation:
  - (p) For the purpose of item 22 of Schedule 1 of the Act, other such products refers to sanitary towels, sanitary pads, panty liners, sanitary belts for use with looped towels or pads, internal devices for the collection of menstrual flow (keepers) and maternity pads produced as sanitary protection products for the absorption or collection of menstrual flow or lochia (discharge from the womb following childbirth).

### Date of Effect

3. This ruling shall have effect from the date of its publication in the Government Gazette.

*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.*