

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



ପ୍ରମାଣିତ କାହାର ଦେଖିଲୁ ନାହିଁ

39

م' 10 - 1440 هـ 17 ذي القعده 2018

200

47 : ۲۸۹

TR-2018/G48 : ترکیب میراثی سنتی

TR-2015/G23

وَسَرَّهُ ٥١



جَرْجِيرٌ وَسَهْلٌ وَمُشْرِقٌ وَمُغْرِبٌ

၁၀၂

TR-2015/G23

TR-2018/G48 : ۲۰۱۸/ج ۴۸

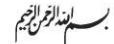
جولان 17 - سپتامبر 2018 (۱۴۰۷)

۲۰۷

1. TR-2015/G23 مئے 15 واسطے پریمیر ڈپارٹمنٹ کا ہے۔

ج

3. ፩ ተወስኑን የትምህር አገልግሎት ተወስኑን ተሸጠውን ተመዝግበ ይችላል፡፡



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

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

Reference No.: TR-2018/G48

Date of issue: Monday, 17 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 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(f) of the Ruling as follows:

(f) In the case of a registered person with an annual turnover of less than MVR 5 million, on 1 January 2020.

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.