MALDIVES
INLAND REVENUE
AUTHORITY

GST Guide:

Inbound Tourism Products and Related Booking or Agency Services

MIRA G859

www.mira.gov.mv

Contents

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Taxpayers can rely on this guide as to the MIRA's interpretation of the relevant tax laws and regulations. If you do not understand anything in this guide or have queries related to your particular circumstances, call 1415 or send an email to internationalhelpdesk@mira.gov.mv.

1. Abbreviations and acronyms

ITP	Inbound tourism product supplied by a person who does not have a fixed place of business in the Maldives.
MIRA	Maldives Inland Revenue Authority

2. Introduction

The Eighth amendment to the GST Act has brought inbound tourism products and related agency and booking services within the ambit of the Maldives GST regime, with GST applying to such supplies from 1 October 2026.

The policy rationale for this change is founded on the destination principle, under which the jurisdiction in which goods or services are consumed has the right to impose GST on that consumption, regardless of the location of the supplier.

The definition of an inbound tourism product includes accommodation, meals, transport, and any other tourist activity in the Maldives. Tourist activities include, but are not limited to, excursions, sightseeing tours, diving, snorkeling, water sports, fishing trips, spa and wellness activities, cultural tours, and similar activities undertaken by tourists in the Maldives.

This guide aims to describe the basic mechanics of the GST treatment of ITPs, together with the obligations imposed on suppliers of such products. Accordingly, this guide will be useful to sellers and resellers of ITPs and providers of agency or booking services relating to ITPs, including foreign tour operators, foreign travel agents, online travel agencies, bed banks, accommodation wholesalers, destination management companies, charter operators, and booking platforms.

3. Registration

Under the Maldives GST Act and GST Regulation, ITPs and agency or booking services relating to such products supplied to end consumers or to other suppliers of ITPs are treated as services supplied in the Maldives for GST purposes. As a result, sellers and resellers of ITPs and providers of agency or booking services relating to ITPs, including foreign tour operators, foreign travel agents, online travel agencies, bed banks, accommodation wholesalers, destination management companies, charter operators, and booking platforms, are now required to register under the Maldives GST regime. As the supply of ITPs and related booking or agency services falls within the tourism GST sector, such suppliers are required to register in the tourism GST sector, and no registration threshold applied.

Suppliers of ITPs and suppliers of related booking services or agency services may register through the dedicated online portal provided by MIRA. Upon registering, MIRA will issue a GST Registration Certificate to the registrant.

Box1: Link to the registration portal

https://www.mira.gov.mv/MIRAconnect/OverseasSupplierRegistration/MIRA120

4. GST rate

As supplies of ITPs and related agency or booking services fall within the tourism GST sector, they are subject to GST at the current tourism GST rate of 17%.

5. Value of supply and GST payable

Value of supply is the amount on which you should account for GST to MIRA, in respect of a supply. Consideration received need not include amounts collected in respect of services which do not fall within the meaning of ITP.

Box 2: Value of supply - inbound tourism product

The value of an inbound tourism product supplied by a person who does not have a fixed place of business in the Maldives must be computed using the following formula:

$$(A - B) \times \frac{1}{(1 + t)}$$

$$A = Consideration\ received\ in\ respect\ of\ the\ ITP$$

$$B = Consideration\ paid\ to\ a\ GST\ registered\ person\ in\ respect\ of\ the\ ITP$$

$$t = GST\ rate\ applicable$$

$$if\ (A - B) < 0 \Rightarrow (A - B) = 0$$

Box 3: GST payable-agency or booking service related to inbound tourism products

GST payable = Value of Supply x GST rate

Example 1: Value of supply- inbound tourism products

Luxury Tours is a UK-based tour operator with no presence in the Maldives but is registered under the Maldives GST Act by virtue of providing ITPs. Luxury Tours purchases an accommodation package from *Athiri Resort* for 6 nights for USD 2,457 and resells the same package to a guest for USD 3,194.10. What will be the value of the supply and the GST payable by Luxury Tours in respect of this supply?

$$Value\ of\ supply = (3{,}194.10 - 2{,}457) \times \frac{1}{1 + 0.17} = USD\ 630$$

$$GST\ payble = 630 \times 17\% = USD\ 107.10$$

Example 2: Value of supply- inbound tourism products

Luxury Tours is a UK-based tour operator with no presence in the Maldives but is registered under the Maldives GST Act by virtue of providing ITPs. Luxury Tours purchases a 6-night accommodation package from Athiri Resort for USD 2,457. In addition, Luxury Tours arranges international airfare and a transit hotel stay at Dubai Airport and sells the combined package to a guest for USD 4,500. What will be the value of the supply and the GST payable by Luxury Tours in respect of this supply?

When computing the amount of consideration received in respect of an ITP, any amount attributable to services (inclusive of any margin attributable to that portion) that do not fall within the meaning of an ITP must be excluded. Accordingly, the amounts attributable to the international airfare and the transit hotel stay (including any margin attributable to those services) should be excluded from the consideration when applying the value of supply formula.

Therefore, assuming that the amount attributable to services outside the scope of an ITP is USD 1,305.90, the consideration received in respect of the ITP is USD 3,194.10.

$$Value\ of\ supply = (3{,}194.10 - 2457) \times \frac{1}{(1 + 0.17)} = USD\ 630$$

$$GST\ payble = 630 \times 17\% = USD\ 107.10$$

Box 4: Value of supply-agency or booking service related to inbound tourism products

The value of an agency or booking service related to ITP supplied by a person who does not have a fixed place of business in the Maldives must be computed using the following formula:

$$A \times \frac{1}{(1 + t)}$$

$$A = Consideration\ received\ in\ respect\ of\ the\ booking\ or\ agency\ services$$

$$t = GST\ rate\ applicable$$

Example 3: Value of supply-agency or booking service related to inbound tourism products

Island Escape is a Sri Lankan-based travel agent with no presence in the Maldives but is registered under the Maldives GST Act. A guest contacts Island Escape to arrange a stay at Fushi Resort.

Under the arrangement, the guest pays USD 2,000 directly to Fushi Resort for the accommodation upon arrival at the property. Island Escape charges the guest a separate booking fee of USD 117 for arranging the reservation and handling the booking process.

What will be the value of the supply and the GST payable by Island Escape in respect of this supply?

$$Value\ of\ supply = 117 \times \frac{1}{1 + 0.17} = USD\ 100$$
$$GST\ payble = 100 \times 17\% = USD\ 17$$

6. Time of supply & Transaction entered into prior to 1 October 2026

The time of supply determines the taxable period in which GST on a supply must be accounted for to MIRA.

Suppliers of ITPs and related booking or agency services must charge and account for GST on the value of supply, calculated in accordance with Section 6 of this Guide, in respect of transactions for which the time of supply occurs on or after 1 October 2026.

For inbound tourism products and related booking or agency services, the time of supply is the earliest of the following:

- the time at which a tax invoice, receipt, credit note, or debit note is issued;
- the time at which full or partial payment for the service is received; or
- the third day after completion of the service.

In respect of ITPs and related booking or agency services, GST applies only to supplies for which the time of supply occurs on or after 1 October 2026, as determined under the rules set out in Section 6 of this Guide.

Accordingly, a transaction entered into before 1 October 2026 may still be subject to GST if the time of supply occurs on or after that date. Conversely, a transaction will not be subject to GST if the time of supply occurs before 1 October 2026, even if the service is performed on or after that date.

Example 4: invoice issued before 1 October 2026

Mr. Messi purchases an inbound tourism product from Alpine Escape Tours, a Swiss tour operator registered under the Maldives GST Act. The inbound tourism product consists of a stay at Splendid Beach Resort from 7 October 2026 to 17 October 2026. Alpine Escape Tours issues an invoice to Mr. Messi on 30 April 2026 when he makes the booking. The time of supply in this example does not occur on after1 October 2026. Therefore, GST is not chargeable on the supply, notwithstanding the fact that the actual period of stay occurs in October 2026, after the commencement of the new rules on 1 October 2026.

Example 5: Time of Supply Occurs on or After 1 October 2026

Luxury Tours, a UK-based tour operator with no fixed place of business in the Maldives, sells an inbound tourism product consisting of a 6-night stay at Athiri Resort to Mr and Mrs Curnow. The stay is from 27 September 2026 to 3 October 2026. A tax invoice for the inbound tourism product is issued on 3 October 2026, and payment is received subsequently. Since the time of supply in this example is 3 October 2026, GST must be charged on the value of supply of the inbound tourism product, notwithstanding the fact that the stay commenced in September 2026, before the effective date of the new rules.

Example 6: Payment received before 1 October 2026

On 15 May 2026, Southern Horizons Travel, an Australian tour operator registered under the Maldives GST Act, receives full payment from Mr. Harry for an inbound tourism product consisting of a stay at Splendid Beach Resort from 7 October 2026 to 17 October 2026. The time of supply in this case does not occur on or after 1 October 2026. Therefore, GST is not chargeable on the supply, notwithstanding the fact that the actual period of stay occurs after 1 October 2026.

7. Taxable period, GST return & payment

The taxable period applicable to suppliers of ITPs or related booking or agency services depends on the total value of supplies made in a month. If the total value of supplies made in a month is USD 64,850.84 or more, the taxable period is one calendar month. In all other cases, the taxable period is one calendar quarter.

The frequency of GST return filing and GST payment depends on the taxable period applicable to the registered person. Where the taxable period is one calendar month, the registered person must file a GST return and pay the GST due on or before the 28th day of the following month. Where the taxable period is one calendar quarter, the registered person must file a

GST return and pay the GST due on or before the 28th day of the month following the end of that quarter.

Example 7: Monthly taxable period
Arctic Adventures, a Norwegian tour operator registered under the Maldives GST Act, supplies ITPs. The expected average monthly value of its supplies, calculated in accordance with the rules for determining the value of ITPs is USD 75,000. As the expected average monthly value of supplies is USD 64,850.84 or more, the taxable period applicable to Arctic Adventures is one calendar month. Accordingly, the GST return for October 2026 must be filed, and any GST due must be paid, on or before 28 November 2026.

8. Documentation and record keeping

A supplier of ITPs or related booking or agency services must maintain sufficient records to substantiate the GST treatment adopted in respect of supplies of ITPs and related booking or agency services. The records maintained must enable MIRA to verify the time of supply, the value of the supply, and the amount of GST accounted for in respect of each supply.

Where applicable, suppliers of ITPs are required to maintain the records specified in Chapter 14 of the GST Regulation, including the following specific records:

- Agreements entered into with tourist establishments in the Maldives
- Agreements entered into with other resellers of ITPs
- Booking confirmations, reservation records, travel itineraries, and ticketing records
- Records that can be used to identify the specific ITP supplied
- Documentation relating to refunds, cancellations, amendments, and adjustments
- If the travel package contains elements which do not fall within the ITP, documentation substantiating that fact.

Records may be kept at the discretion of the supplier. However, where the documents are in a language other than English or Dhivehi, an official translation into English or Dhivehi must be provided to MIRA upon request.

9. Currency Translation

Suppliers of ITPs must prepare GST returns and make GST payments in USD. Amounts relating to transactions conducted in currencies other than USD must be converted into USD using an exchange rate within ±2% of the rate published by the Maldives Monetary Authority applicable at the time of supply of the transaction. The source of the foreign exchange rates adopted must be used consistently throughout. If the Maldives Monetary Authority has not published an exchange rate for a given date, the reference rate for that date will be the last rate published before that date.

10. Relevant laws and regulations

- Goods and Services Tax Act
- Goods and Services Tax Regulation
- Tax Administration Act
- Tax Administration Regulation

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