



Consolidated Version
31 August 2026

Unofficial translation of the

GOODS AND SERVICES TAX ACT

10/2011

This document consolidates the following:

1. *Goods and Services Tax Act (Law Number 10/2011), ratified by the President on Friday the 2nd of September 2011 (4 Shawwal 1432).*
2. *First Amendment to the Goods and Services Tax Act (Law Number 6/2014), ratified by the President on Thursday the 6th of February 2014 (6 Rabi'al-Akhir 1435).*
3. *Second Amendment to the Goods and Services Tax Act (Law Number 31/2014), ratified by the President on Sunday the 23rd of November 2014 (1 Safar 1436).*
4. *Third Amendment to the Goods and Services Tax Act (Law Number 32/2014), ratified by the President on Monday the 1st of December 2014 (9 Safar 1436).*
5. *Fourth Amendment to the Goods and Services Tax Act (Law Number 33/2015), ratified by the President on Thursday the 12th of November 2015 (30 Muharram 1437).*
6. *Fifth Amendment to the Goods and Services Tax Act (Law Number 10/2018), ratified by the President on Monday the 3rd of December 2018 (25 Rabi'ul Awwal 1440).*
7. *Sixth Amendment to the Goods and Services Tax Act (Law Number 20/2022), ratified by the President on Tuesday the 22nd of November 2022 (28 Rabi'ul Akhir 1444).*
8. *Seventh Amendment to the Goods and Services Tax Act (Law Number 20/2024), ratified by the President on Tuesday the 5th of November 2024 (3 Juma'dal Ula 1446).*
9. *Eighth Amendment to the Goods and Services Tax Act (Law Number 10/2026), ratified by the President on Monday the 31st of August 2026 (18 Rabi'ul Awwal 1448).*

DISCLAIMER OF LIABILITY

This is the unofficial translation of the original document in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this document, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this document and this translation be read concurrently.

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GOODS AND SERVICES TAX ACT

CHAPTER 1: PRELIMINARY

1. Introduction and citation

- (a) This Act provides for the imposition of “Goods and Services Tax” on the value of goods and services.
- (b) This Act shall be cited as the “Goods and Services Tax Act”.

CHAPTER 2: INTERPRETATION

2. GST

For the purposes of this Act, GST refers to the Goods and Services Tax imposed under this Act on goods and services supplied in the Maldives. The term “GST”, as hereinafter used in this Act, shall mean the Goods and Services Tax.

3. Goods

- (a) For the purpose of this Act, “goods” means tangible movable and immovable goods.
- (b) The goods referred to in subsection (a) shall not include the following:
 - (1) money;
 - (2) a product that is transmitted by means of a wire, cable, radio, optical, or other electromagnetic system, or by means of a similar technical system.

4. Services

- (a) For the purpose of this Act, “services” means anything that is not goods.
- (b) Notwithstanding subsection (a), services shall not include money.

5. Consideration

Consideration, in relation to a good purchased or service obtained by a person, refers to the payment made or any act or forbearance in respect of obtaining that good or service, whether by that person or by another person on his behalf.

5-1. Goods supplied in the Maldives

- (a) Goods shall be deemed to be supplied in the Maldives in the following circumstances:
 - (1) For a supply of goods that involves transportation, the transportation of the goods commences in the Maldives; or
 - (2) Under circumstances not addressed in subsection (a)(1), the goods are made available in the Maldives by the supplier.

5-2. Services supplied in the Maldives

- (a) A service shall be deemed to be supplied in the Maldives if it is supplied from or through a place of business of the supplier in the Maldives.
- (b) Notwithstanding subsection (a), if the recipient of the service is not a registered person, the service shall be deemed to be supplied in the Maldives in the following circumstances:
 - (1) the service is physically performed in the Maldives by a person who is in the Maldives at the time the service is supplied; or
 - (2) the service relates to immovable property situated in the Maldives; or
 - (3) the service is a supply of an inbound tourism product, or agency or booking services pertaining to the supply of an inbound tourism product.

6. Exempt goods and services

Exempt goods and services refer to the goods and services exempted from GST in accordance with the provisions of this Act.

7. Zero-rated goods and services

Zero-rated goods and services refer to the goods and services charged at the rate of 0% (zero per cent) in accordance with the provisions of this Act.

8. Input tax

Input tax, in relation to a transaction between two registered persons, refers to the tax payable under this Act by the recipient of the good or service to the supplier of the good or service.

9. Output tax

Output tax refers to the tax chargeable under this Act on the recipient of a good or service supplied by a registered person.

10. (Repealed)

11. Registered person

Registered person refers to persons required to be registered with the MIRA under this Act, and persons that register voluntarily with the MIRA in accordance with Section 53 of this Act.

CHAPTER 3: IMPOSITION OF GST

12. Obligation to charge GST

GST shall be charged on the value of goods and services supplied by a registered person, at the rates prescribed in Sections 15 and 16 of this Act, and in the manner and to the extent provided under this Act.

13. Taxable activity

- (a) For the purpose of this Act, taxable activity refers to any business conducted continuously or permanently for the supply of a good or service.
- (b) Notwithstanding subsection (a), the following activities and goods and services shall not constitute part of a taxable activity.
 - (1) Employment or work undertaken for a salary or wage under an employment contract;
 - (2) Employment or work undertaken by a State employee;
 - (3) Employment or work undertaken as a member of the board of directors of a company;
 - (4) Exempt goods and services specified in Section 20 of this Act.
- (c) For the purposes of subsection (a), a business conducted continuously or permanently for the supply of goods and services shall include the following:
 - (1) The supply of a good or service by a person who is registered or required to be registered under the Business Registration Act (Law Number 18/2014);

- (2) The supply of a good or service by a company registered under the Companies Act (Law Number 7/2023);
- (3) The supply of a good or service by a partnership registered under the Partnership Act (Law Number 13/2011);
- (4) The supply of a good or service by a cooperative society registered under the Cooperative Societies Act (Law Number 3/2007);
- (5) The supply of a good or service through a permanent establishment as defined in Section 79 (gg) of the Income Tax Act (Law Number 25/2019);
- (6) The supply of a good or service by a partnership as defined in Section 79(yy)(2) of the Income Tax Act (Law Number 25/2019);
- (7) The supply of a good or service by a place or vessel operating under an operating permit issued by the Ministry of Tourism, or a place or vessel that is required to hold an operating permit issued by the Ministry of Tourism for its operation, or a vessel cruising and harbouring in Maldivian waters under a charter license issued by the Ministry of Tourism, or a vessel that is required to hold a charter license issued by the Ministry of Tourism for cruising and harbouring in Maldivian waters;
- (8) The supply of an inbound tourism product in the Maldives by a person who does not have a fixed place of business in the Maldives through which the person conducts a taxable activity;
- (9) The supply of a good or service in the Maldives for a period of 90 (ninety) days or more during a 12 (twelve) month period by a person who has a fixed place of business in the Maldives;
- (10) The supply of a good or service in the Maldives by a person who has a fixed place of business in the Maldives, where the supply is estimated to last for a period of 90 (ninety) days or more during a 12 (twelve) month period.

14. Categories of GST

Tax chargeable under this Act shall be categorized into the following two major categories:

- (a) Tourism goods and services tax;
- (b) General goods and services tax.

15. Tourism goods and services

(a) The following goods and services shall be considered as the tourism goods and services:

- (1) Goods and services supplied by tourist resorts, integrated tourist resorts, resort hotels, hotels, tourist guest houses, picnic islands, private islands, tourist vessels, yacht marinas and other such establishments authorized by the Ministry of Tourism;
- (2) Goods sold and services supplied by shops, diving schools, spas, water sports facilities, and other such places established on establishments specified in subsection(a)(1), excluding shops and cafés operating exclusively for the employees of such establishments;¹
- (3) Goods sold and services supplied by travel agency service providers authorized by the Tourism Ministry;
- (4) Goods sold and services supplied to foreign tourist vessels entering the Maldives by their agents;
- (5) Goods sold and services provided by domestic air transportation service providers to persons other than Maldivian citizens.²
- (6) An inbound tourism product, and agency services and booking services relating to an inbound tourism product, supplied by a person who does not have a fixed place of business in the Maldives.

(b) Goods and services specified in subsection (a) shall be taxed for the following periods at the following rates:

- (1) 3.5% (three point five per cent) from the date of commencement of this Act to 31 December 2011;
- (2) 6% (six per cent) from 1 January 2012 to 31 December 2012;
- (3) 8% (eight per cent) from 1 January 2013 to 31 October 2014;³
- (4) 12% (twelve per cent) from 1 November 2014 to 31 December 2022;⁴
- (5) 16% (sixteen per cent) from 1 January 2023 to 30 June 2025;⁵

¹ Amended in accordance with the Seventh Amendment to the Goods and Services Tax Act (Law Number 20/2024), ratified on 5 November 2024.

² Amended in accordance with the Third Amendment to the Goods and Services Tax Act (Law Number 32/2014), ratified on 1 December 2014.

³ Amended in accordance with the First Amendment to the Goods and Services Tax Act (Law Number 6/2014), ratified on 6 February 2014.

⁴ Amended in accordance with the Sixth Amendment to the Goods and Services Tax Act (Law Number 20/2022), ratified on 22 November 2022.

⁵ Amended in accordance with the Seventh Amendment to the Goods and Services Tax Act (Law Number 20/2024), ratified on 5 November 2024.

- (6) 17% (seventeen per cent) from 1 July 2025.⁶
- (b-1) Goods and services specified in subsection (a)(6) shall be subject to GST at the rate specified in subsection (b)(6), from 1 October 2026 onwards.
- (c) If a tourist vessel is chartered for a specific period, tax on that transaction shall be calculated based on the value of the charter.
- (d) If the whole or part of or parts of, or a specific bungalow or a specific room or rooms of a tourist resort or resort hotel or hotel or tourist guest house or picnic island or private island has been supplied for a certain period at a certain price on strata basis or otherwise, tax on that transaction shall be calculated based on the total value of the transaction.
- (e) The Commissioner General shall have the authority to determine the necessary administrative procedures in relation to the changes in tax rates within the periods specified in subsection (b), in the Regulation formulated pursuant to this Act.
- (f) For the purposes of subsection (c), “value of charter” shall mean the total value paid, whether in money or otherwise, by the charterer of a tourist vessel as consideration for the charter of such tourist vessel.
- (g) For the purposes of subsection (c), “charter” shall mean the leasing of a tourist vessel:
- (1) for a particular voyage or voyages not exceeding 15 (fifteen) days in duration;
or
 - (2) for the lessee’s own consumption.
- (h) Where the lease of a tourist vessel does not satisfy the conditions in subsection (g), the holder of the operating license of that vessel shall account for GST on goods and services supplied by that vessel, irrespective of the terms of the agreement between the lessor and the lessee.
- (i) For the purposes of subsection (g)(1), the number of days under all leases entered into within any 60-day period, with the lessee or persons related to the lessee shall be aggregated.
- (j) For the purposes of this Section, it shall not be necessary, in determining whether a good or service is a tourism sector good or service, that the good or service be intended for guests of an establishment operated under a permit issued by the Ministry of Tourism, or be of a type ordinarily supplied by such an establishment to its guests.

⁶ Included in accordance with the Seventh Amendment to the Goods and Services Tax Act (Law Number 20/2024), ratified on 5 November 2024.

16. General goods and services tax

Goods and services other than those specified in Section 15 of this Act shall be taxed for the following periods at the following rates:

- (a) 3.5% (three point five per cent) from the date of commencement of this Act to 31 December 2011;
- (b) 6% (six per cent) from 1 January 2012 to 31 December 2022;⁷
- (c) 8% (eight per cent) from 1 January 2023 onwards.⁸

17. Time of supply

- (a) For the purpose of this Act, unless otherwise specified in this Section, the time of supply of a good or service refers to whichever occurs earlier of the following:
 - (1) The time at which a tax invoice for such good or service is issued;
 - (2) The time at which the recipient of such good or service makes full or partial payment.
- (b) Notwithstanding subsection (a), where payment for a good being sold or service being supplied has been agreed to be made within a stipulated period under an installment agreement, each installment paid accordingly shall be regarded as a separate taxable transaction. The time of supply in relation to any such transaction shall be deemed to be the time the installment payment was received, or the time the installment payment would otherwise fall due, whichever is earlier.
- (c) Time of supply of a good sold or service supplied in relation to the following types of taxable activities shall be determined in accordance with the Regulation made pursuant to this Section of this Act:
 - (1) Goods sold and services supplied to related parties;
 - (2) Goods and services supplied by means of a machine or meter or any other device operated by coins or tokens;
 - (3) Goods and services the consideration for which is received through a voucher or other such thing;
 - (4) Goods and services the consideration for which is received through points gained from a loyalty scheme.
- (d) A registered person shall issue a tax invoice or receipt within 3 (three) days of the following dates, in respect of all goods supplied:

⁷ Amended in accordance with the Sixth Amendment to the Goods and Services Tax Act (Law Number 20/2022), ratified on 22 November 2022.

⁸ Amended in accordance with the Sixth Amendment to the Goods and Services Tax Act (Law Number 20/2022), ratified on 22 November 2022.

- (1) Where the goods are removed from the place of supply, the date on which such goods are removed;
 - (2) Where the goods are not removed from the place of supply, the date on which such goods are made available to the recipient.
- (e) A registered person shall issue a tax invoice or receipt within 3 (three) days from the date of completion of services, in respect of all services supplied.
- (f) Even if a tax invoice or receipt is not issued within the period specified in subsection (d) or (e), for the purposes of determining the time of supply under Section 17 of the Act, it shall be deemed that a tax invoice or receipt is issued on the date of expiration of that period.

18. Purpose of determining the time of supply

The purpose of specifying the time of supply of a good sold or service supplied in Section 17 of this Act is to determine the taxable period under Section 24 of this Act during which the supplier of the good or service is required to account to the MIRA for tax paid by the recipient of the good or service.

19. Value of supply

For the purpose of imposing tax under this Act, the value of a good sold or service supplied shall be the value calculated in the following manner:

- (a) Where the consideration for the good sold or service supplied is in money, the value of that good or service shall be such amount as, with the addition of the tax charged, is equal to the amount of the money.
- (b) Where the consideration for the good sold or service supplied is not in money, the value of that good or service shall be such amount as, with the addition of the tax charged, is equal to the market value of that consideration.
- (c) Where a good is sold or service is supplied under a credit contract, the value of that good or service shall be such amount as, with the addition of the tax charged, is equal to the price the supplier would have charged if the recipient of the supply had paid in full at the time that the credit contract was entered into.
- (d) Value of supply of a good sold or service supplied in relation to the following types of taxable activities shall be determined in accordance with the Regulation made pursuant to this Section of this Act:
 - (1) Goods sold and services supplied to related parties;
 - (2) Goods and services supplied by means of a machine or meter or any other device operated by coins or tokens;

- (3) Goods and services the consideration for which is received through a voucher or other such thing;
 - (4) Goods and services the consideration for which is received through points gained from a loyalty scheme.
- (e) The value of supply of an inbound tourism product supplied by a person who does not have a fixed place of business in the Maldives through which the person conducts a taxable activity shall be calculated in the following manner:
- (1) Where the consideration for the inbound tourism product supplied is in money, the value of that inbound tourism product shall be such amount as, with the addition of the tax charged, is equal to the consideration received for that supply reduced by the amount of consideration payable to a registered person in relation to that inbound tourism product.
 - (2) Where the consideration for the inbound tourism product supplied is not in money, the value of that inbound tourism product shall be such amount as, with the addition of the tax charged, is equal to the market value of that consideration received for that supply reduced by the amount of consideration payable to a registered person in relation to that inbound tourism product.

CHAPTER 4: EXEMPT GOODS AND SERVICES

20. Exempt goods and services

The following goods and services shall be exempt from tax under this Act.

- (a) Electricity services provided by an electricity service provider registered with the relevant Government authority or State institution;
- (b) Water facilities provided by a water supplier registered with the relevant Government authority or State institution;
- (c) Postal services provided by a postal service provider registered with the relevant Government authority or State institute;⁹
- (d) Sewerage facilities provided by a sewerage supplier registered with the relevant Government authority or State institution;
- (e) Education provided by an educational institution registered with the relevant Government authority or State institution;

⁹ Amended in accordance with the First Amendment to the Goods and Services Tax Act (Law Number 6/2014), ratified on 6 February 2014.

- (f) Health services provided by a health service provider registered with the relevant Government authority or State institution;
- (g) Services specified in the Regulation made pursuant to this Act, that facilitate and are essential for the provision of services specified in subsections (a) to (f);
- (h) Drugs authorized for sale by the relevant Government authority, and medical devices stipulated in the Regulation made pursuant to this Act, that are supplied by a pharmacy registered with the relevant Government authority or State institution;
- (i) Sale of goods received as donations or gifts by a non-profit body or association registered with the relevant Government authority or State institution;
- (j) Financial services stipulated in the Regulation made pursuant to this Act;
- (k) Rent earned from lease of immovable property;
- (l) International transportation services;¹⁰
- (m) Goods and services sold to persons exempted from GST by another Act;
- (n) Payments collected as fines;
- (o) Flats, land and buildings sold by the Government or by the Government through a third party under social housing schemes in which the Government has the discretion to control the price of the property being sold in accordance with procedures determined by the Government. Where a person has paid GST pursuant to the First Amendment to the Goods and Services Tax Act (Law Number 10/2011) in relation to supplies exempted under this subsection, such GST shall be refunded within 30 (thirty) days from the date of commencement of the Second Amendment to the Goods and Services Tax Act (Law Number 10/2011).¹¹
- (p) Day care services provided by day care centres registered with the relevant Government authority or State institution;¹²
- (q) Waste management services provided by a person licensed under the Waste Management Act (Law No. 24/2022);
- (r) Goods and services supplied to a State institution or State-owned enterprise for the purposes of a project carried out under a loan agreement or grant agreement entered into by the Government of the Maldives, or by a State-owned enterprise through the Government of the Maldives, with a foreign government, foreign financial institution or international organization, to the extent that such agreement grants an exemption from Goods and Services Tax.

¹⁰ Translation revised on 29 July 2013, replacing “international passenger transportation services”.

¹¹ Amended in accordance with the Second Amendment to the Goods and Services Tax Act (Law Number 31/2014), ratified on 23 November 2014.

¹² Amended in accordance with the Fourth Amendment to the Goods and Services Tax Act (Law Number 33/2015), ratified on 12 November 2015.

21. Consequence of exemption from GST

Exemption from GST shall have the following consequences:

- (a) Tax shall not be charged on the goods and services specified in Section 20 of this Act;
- (b) A registered person supplying a good or service specified in Section 20 of this Act shall not claim from MIRA the GST paid to another registered person in respect of that supply.
- (c) A tax invoice shall not be issued in relation to a good or service specified in Section 20 of this Act and, if an invoice is issued in relation to such good or service, it shall not include any GST.

CHAPTER 5: ZERO-RATED GOODS AND SERVICES

22. Zero-rated goods and services

GST on the following goods and services shall be charged at the rate of 0% (zero per cent):

- (a) Essential goods specified in Schedule 1;
- (b) Goods and services exported from the Maldives;
- (c) Sale of a going concern.

23. Consequence of zero-rating

Zero-rating of goods and services specified in Section 22 of this Act shall have the following consequences:

- (a) The recipient of such good or service shall not be required to pay tax in relation to such transaction;
- (b) A registered person supplying such good or service may claim from the MIRA tax paid to other registered persons, if any, in the course of business.

CHAPTER 6: TAXABLE PERIOD

24. Taxable period

- (a) Taxable period of registered persons shall be determined as follows:
- (1) Every 3 (three) months, if the total value of goods and services supplied by a registered person is less than MVR 1,000,000 (One Million Rufiyaa) per month;
 - (2) Every month, if the total value of goods and services supplied by a registered person is equal to or more than MVR 1,000,000 (One Million Rufiyaa) per month.¹³
- (b) Notwithstanding subsection (1), this Act does not prohibit a person within the category specified in that Section to choose a monthly taxable period with the approval of the Commissioner General.
- (c) Unless expressly specified otherwise in this Act, a taxable period shall end on the last day of a Gregorian month.

25. Alignment of taxable period

The Commissioner General shall have the authority to align the end of the last taxable period for the year of a registered person with the end of the financial year of such person where the end of such taxable period under this Act and the end of the financial year does not coincide.

26. Notification upon occurrence of certain events

- (a) Upon occurrence of one of the following events prior to the end of a taxable period, the Commissioner General shall be notified of the event within 30 (thirty) days of such occurrence:
- (1) Death of the registered person;
 - (2) Bankruptcy of the registered person;
 - (3) If the registered person is a company, the company resolves to wind up, or files an application in court to wind up;
 - (4) Declaration of the registered person's inability to settle its debts, either by itself or under a law;
 - (5) Transfer of the registered person's business to another person in accordance with the law, or merging that business with another person's business;

¹³ Translation revised on 14 April 2015.

- (6) Cessation of the business of the registered person for any reason.
- (b) Upon occurrence of an event specified in subsection (a), the end date of the taxable period shall be deemed to be the date on which such event occurred.
- (c) The MIRA shall have the authority to stipulate in the Regulation made pursuant to this Act the persons responsible for notifying the MIRA of the occurrence of an event specified in subsection (a).

CHAPTER 7: TAX RETURN

27. Tax return

Registered persons shall file a tax return with the MIRA in accordance with the Regulation made pursuant to this Act, prepared after calculating the amount of tax payable to the MIRA for each taxable period in accordance with this Act and the Regulation.

28. Deadline for filing the tax return

- (a) A tax return required to be filed under Section 27 of this Act shall be filed on or before:
 - (1) the 28th day of the month following the end of the taxable period;
 - (2) the date determined by the Commissioner General where the Commissioner General has decided to postpone the deadline for submission of tax returns due to any reasonable ground.
- (b) In the event that a registered person passes away or ceases to carry on his business, the part of the tax return for the taxable period up until the occurrence of such event shall be filed by the person legally obliged to do so, on or before the 28th day of the Gregorian month following the end of such taxable period.

29. Information required on the tax return

Tax returns filed by registered persons shall contain the following particulars in accordance with a format determined by the Commissioner General:

- (a) Name of the registered person;
- (b) Taxpayer Identification Number (TIN);
- (c) Taxable period;
- (d) Total value of goods and services supplied by that person;

- (e) Deductions, if any, under Section 36 of this Act;
- (f) The amount of output tax payable;
- (g) The amount of input tax allowed to be deducted;
- (h) The amount of tax payable to the MIRA, after adjustments;
- (i) Any other information determined in the Regulation made pursuant to this Act.

30. Person preparing tax returns

Unless proven otherwise, it shall be presumed that tax returns filed under this Act in the name of a registered person were prepared by that person or with that person's authorization.

31. Payment of tax together with the submission of tax return

Registered persons shall calculate tax payable in respect of each taxable period in accordance with this Act and pay such tax to the MIRA on or before the deadline for filing the tax return for that taxable period in accordance with this Act.

32. Tax paid in excess

- (a) If tax is paid to the MIRA in excess of the required amount, registered persons may apply to the MIRA to claim from the MIRA such excess amount paid.
- (b) The MIRA, upon receiving an application specified in subsection (a), may determine either of the following:
 - (1) Refund the amount if there are no amounts payable to the MIRA by the registered person; or
 - (2) Set-off the amount against the GST payable by the registered person in subsequent taxable periods.

33. Tax payable as debt

Amounts payable under this Act as GST, from the time that it falls due until it is paid to the MIRA, shall be construed as debt owed to the State. The MIRA shall have the authority to recover such amounts as debt owed to the State in accordance with the provisions of the Tax Administration Act.

CHAPTER 8: ACCOUNTING BASIS

34. *(Repealed)*

35. *(Repealed)*

36. Deductions

(a) If the total value of a taxable service includes the tax levied under the Maldives Tourism Act (Law Number 2/99), the amount of such tax shall be deducted from the value of the service.

(b) *(Repealed)*

(c)

(1) If the value of a good or service supplied by a registered person has been written off as irrecoverable debt from the books in a manner determined by the Commissioner General, the tax on such amount may be deducted from the output tax payable by that person.

(2) If any amount deducted in accordance with subsection 36(c)(1) is recovered by the registered person, whether in whole or in part, the tax on such amount shall be included in the tax return for the period in which that amount was recovered, and tax on such amount shall be paid.

(3) Where the registered person has conducted a transaction on credit and deducted input tax in relation to that transaction, and if the debt has not been settled in full or in part by the due date, the tax on such amount shall be included in the tax return for that period, and tax on such amount shall be paid.

(4) If the registered person has paid tax in accordance with subsection (c)(3), and if the debt is settled in full or in part, the tax on such amount shall be included in the tax return for the period in which that payment was made, and tax on such amount shall be deducted from the output tax payable by that person.

37. Setting off input tax against output tax

(a) A registered person may set off an amount authorized by this Act as input tax against the output tax payable in a taxable period, in the tax returns submitted in accordance with Section 27 of this Act.

(b) If a registered person has obtained a good or service for the purpose of carrying on a taxable activity, the amount of input tax paid for such good or service may be set off in full against the output tax.

- (c) Notwithstanding subsections (a) and (b), input tax paid in relation to an exempt good or service specified in Section 20 of this Act shall not be set off against the output tax.
- (d) If a tax invoice has not been issued pursuant to Section 41 of this Act to a person who purchased goods or obtained services from a registered person, input tax in relation to such goods or services shall not be set off against the output tax under this Section.
- (e) This Section does not prohibit the set off of an amount deductible under this Act as input tax which has not been set off when the tax return for that taxable period was submitted, within 12 (twelve) months from the date during which such input tax ought to have been set off.
- (f) Notwithstanding anything to the contrary in this section, where a person supplying an inbound tourism product does not have a fixed place of business in the Maldives through which the person conducts a taxable activity, no input tax shall be set off against the output tax of that person.

38. Disputed amounts

If a dispute in respect of the value of a good sold or service supplied by a registered person has arisen between the registered person and the purchaser of that good or the recipient of that service, the amount in dispute shall be evident from a debit note or credit note. If the tax due for such a transaction has been accounted for by the time the dispute is settled, necessary adjustments to the amount of tax paid shall be made in the subsequent taxable period.

39. Money received by way of reimbursement, judgment, award or agreement

If money received by way of a reimbursement, judgment of a court, arbitral award or out-of-court settlement, by a registered person in relation to a good sold or service supplied by him, includes amounts which are subject to tax in accordance with this Act, the person shall pay tax in relation to such amounts.

40. Discrepancies in the calculation

If the Commissioner General finds any discrepancies in the tax payable by a registered person in respect of an assessment of tax payable by such person, where the variance is an outstanding amount, it shall be considered as tax payable by such person. Where the variance is an excess payment, the Commissioner General shall allow the registered person to deduct such amount from the tax payable in the subsequent taxable period.

CHAPTER 9: TAX INVOICE

41. Issuing the tax invoice

- (a) Where a registered person sells a good or supplies a service to another registered person, a tax invoice shall be issued within 28 (twenty eight) days, upon requests by the purchaser of such good or the recipient of such service.
- (b) Only one invoice shall be issued for each transaction in accordance with subsection (a).

42. Particulars required on a tax invoice

- (a) Unless otherwise specified in this Act, tax invoices issued by a registered person shall include the following particulars:
 - (1) "Tax Invoice" must be written in a prominent manner;
 - (2) Name, address and TIN of the seller of goods or supplier of services;
 - (3) Name, address and TIN of the purchaser of goods or recipient of services;
 - (4) Invoice number;
 - (5) Date of issue;
 - (6) Quantity and details of the goods sold or details of the services supplied;
 - (7) The value of the goods or services, excluding the amount of tax charged;
 - (8) Tax charged on the goods or services;
 - (9) The total value of the good or service inclusive of tax or, if the amount of tax has been included in the price of the good or service, a statement to such effect.
- (b) If the tax-inclusive value of the good sold or service supplied by a registered person is lower than MVR 5,000 (Five Thousand Rufiyaa), this Section does not prohibit the issuance of a tax invoice without the information specified in subsection (3).

43. Issuing a receipt instead of a tax invoice

A registered person shall have the discretion to issue a receipt instead of a tax invoice in relation to goods sold or services supplied, where the purchaser of such goods or the recipient of such services is not a registered person. Such receipts shall include the following particulars:

- (a) Name, address and TIN of the registered person;
- (b) Date of payment;

- (c) Receipt number;
- (d) Quantity and details of the goods or details of the services;
- (e) The value of the goods or services, excluding the amount of tax charged;
- (f) Tax charged on the goods or services;
- (g) The total value of the good or service inclusive of tax or, if the amount of tax has been included in the price of the good or service, a statement to such effect.

44. Credit note

If the value of a transaction for the sale of a good or supply of a service falls or is reduced for any reason after a tax invoice has been issued for that transaction, a credit note shall be issued to the purchaser of such good or the recipient of such service. Such credit notes shall include the following particulars:

- (a) "Credit Note" must be written in a prominent manner;
- (b) Name, address and TIN of the seller of goods or supplier of services;
- (c) Name, address and TIN of the purchaser of goods or recipient of services;
- (d) Date of issue;
- (e) Credit note number;
- (f) Reason for issuing the credit note;
- (g) Original tax invoice number, its date, amount of tax specified in that tax invoice, amount of tax calculated after the change in value, and the difference between the two.

45. Debit note

If the value of a transaction for the sale of a good or supply of a service increases or is raised for any reason after a tax invoice has been issued for that transaction, a debit note shall be issued to the purchaser of such good or the recipient of such service. Such debit notes shall include the following particulars:

- (a) "Debit Note" must be written in a prominent manner;
- (b) Name, address and TIN of the seller of goods or supplier of services;
- (c) Name, address and TIN of the purchaser of goods or recipient of services;
- (d) Date of issue;
- (e) Debit note number;
- (f) Reason for issuing the debit note;

- (g) Original tax invoice number, its date, amount of tax specified in that tax invoice, amount of tax calculated after the change in value, and the difference between the two.

46. Dealing with credit notes and debit notes when accounting for tax

In calculating the amount of tax payable by a registered person for a taxable period, credit notes and debit notes prepared by that person shall be dealt with in the same manner as specified in this Act for tax invoices.

47. Issuing replicas

If the purchaser of a good sold by a registered person, or the recipient of a service supplied by a registered person, loses the original of any of the following documents and requests for a copy of such document, the registered person shall make a replica of his copy of the document, attest it with stamp and signature, and issue it to the purchaser of the good or the recipient of the service:

- (a) Tax invoice;
- (b) Receipt;
- (c) Credit note;
- (d) Debit note.

48. Record keeping

- (a) A registered person shall maintain the documents prescribed in the Regulation made pursuant to this Act for a period of 5 (five) years beginning on the last day of the taxable period to which those documents relate.
- (b) If the identification numbers on tax invoices, receipts, credit notes and debit notes issued for the purpose of this Act are not generated through software, such documents shall include a pre-printed serial number.

49. Supply of a good or service to more than one person

- (a) If a registered person supplies a good or service to more than one Person, a single tax invoice shall be issued in their name.
- (b) The amount of tax included in a tax invoice prepared under subsection (a) shall be claimed as input tax by the person stated in such invoice as the recipient of the supply.

50. Requirement not to prepare more than one document for a single transaction

- (a) It shall be an offence to prepare more than one tax invoice, receipt, debit note or credit note under this Act for a single transaction.
- (b) Notwithstanding subsection (a), this Section does not prohibit the reproduction of a tax invoice, receipt, debit note or credit note made in relation to a completed transaction, after cancelling the original document issued for that transaction.

CHAPTER 10: REGISTRATION

51. Obligation to register

- (a) The following persons carrying on taxable activities in the Maldives at the date of commencement of this Act shall apply for registration with the MIRA, within 30 (thirty) days from the date of commencement of this Act.
 - (1) Persons whose total value of goods sold and services supplied during the past 12 (twelve) months exceeded MVR 1,000,000 (One Million Rufiyaa);
 - (2) Persons whose total value of sale of goods and supply of services for the following 12 (twelve) months is estimated to exceed MVR 1,000,000 (One Million Rufiyaa);
 - (3) Notwithstanding subsections (a)(1) and (2), persons supplying goods and services specified in Section 15 of this Act;
 - (4) Persons importing goods into the Maldives at the date of commencement of this Act.
- (b) If, at the end of any month, the total value of goods sold and services supplied during the 12 (twelve) months then ended, by a person who commences a taxable activity after the date of commencement of this Act exceeded MVR 1,000,000 (One Million Rufiyaa), such person shall apply for registration with the MIRA by the end of the subsequent month.
- (c) If, at the end of any month, the total value of goods sold and services supplied during the 12 (twelve) months then ended, by a person who has been carrying on a taxable activity when this Act came into effect exceeded MVR 1,000,000 (One Million Rufiyaa), such person shall apply for registration with the MIRA by the end of the subsequent month.

- (d) If, at the end of any month, the total value of sale of goods and supply of services for the following 12 (twelve) months of a person who commences a taxable activity after the date of commencement of this Act is estimated to exceed MVR 1,000,000 (One Million Rufiyaa), such person shall apply for registration with the MIRA by the end of the subsequent month.
- (e) If, at the end of any month, the total value of sale of goods and supply of services for the following 12 (twelve) months of a person who has been carrying on a taxable activity when this Act came into effect is estimated to exceed MVR 1,000,000 (One Million Rufiyaa), such person shall apply for registration with the MIRA by the end of the subsequent month.
- (f) Persons who begin to supply the goods and services specified in Section 15 of this Act after the date of commencement of this Act, shall apply for registration with the MIRA within 30 (thirty) days from the date of commencement of such business.
- (g) Persons who begin to import goods into the Maldives after the date of commencement of this Act, shall apply for registration with the MIRA within 30 (thirty) days from the date of commencement of such import activity.
- (h) The amount of tax payable shall not be included in determining the thresholds specified in subsections (a)(1), (a)(2), (b), (c), (d) and (e).
- (i) Imposition of GST on goods and services that first became subject to GST pursuant to the First Amendment to the Goods and Services Tax Act (Law Number 10/2011) shall commence on the first day of the month following the expiration of 2 (two) months from the date of commencement of the First Amendment to the Goods and Services Tax Act (Law Number 10/2011).¹⁴
- (j) Subsections (a) to (i) shall cease to have effect upon the commencement of the Eighth Amendment to the Goods and Services Tax Act (Law No. 10/2011).
- (k) A person to whom this Act applies and who satisfies any of the following conditions shall apply for registration with MIRA within 30 (thirty) days from the date of commencement of the Eighth Amendment to the Goods and Services Tax Act (Law No. 10/2011).
 - (1) Persons who carry on a taxable activity through a fixed place of business in the Maldives, whose total value of goods and services supplied in any 12 (twelve) month or lesser period, exceeds MVR 1,000,000 (One Million Rufiyaa);
 - (2) Persons who carry on a taxable activity through a fixed place of business in the Maldives, whose total value of goods and services supplied in any 12 (twelve) month period, is estimated to exceed MVR 1,000,000 (One Million Rufiyaa);

¹⁴ Amended in accordance with the First Amendment to the Goods and Services Tax Act (Law Number 6/2014), ratified on 6 February 2014.

- (3) Persons supplying goods and services specified in Section 15 of this Act;
- (4) Persons, other than State institutions, who import goods into the Maldives for purposes other than personal use;
- (l) If, at the end of any month, a person who commences a taxable activity after the date of commencement of the Eighth amendment to the Goods and Services Tax Act (Law No. 10/2011) satisfies subsection (k)(1) or subsection (k)(2), such person shall apply for registration with MIRA before the end of the subsequent month.
- (m) If, at the end of any month, a person who was carrying on a taxable activity when the Eighth amendment to the Goods and Services Tax Act (Law No. 10/2011) came into effect satisfies subsection (k)(1) or subsection (k)(2), such person shall apply for registration with MIRA before the end of the subsequent month.
- (n) A person who satisfies subsection (k)(3) after the date of commencement of the Eighth amendment to the Goods and Services Tax Act (Law No. 10/2011) shall apply for registration with MIRA within 30 (thirty) days from the date of commencement of the taxable activity.
- (o) A person who satisfies subsection (k)(4) after the date of commencement of the Eighth amendment to the Goods and Services Tax Act (Law No. 10/2011) shall apply for registration with MIRA prior to importing goods into the Maldives.

52. Commencement of collection of tax

Unless otherwise specified in this Act, persons applying for registration with the MIRA after the date of commencement of this Act shall commence collecting tax from the date determined by the Commissioner General in accordance with the Regulation made pursuant to this Act.

53. Voluntary registration

A person carrying on a business or providing a service under a permit, but not required to be registered with the MIRA under Section 51 of this Act, shall have the discretion to voluntarily request to the Commissioner General to register the person with the MIRA.

54. Application to register

- (a) An application for registration under this Act shall be made to MIRA in accordance with the Regulation made pursuant to this Act.
- (b) Persons registered under this Act as at the commencement of the Eighth amendment to the Goods and Services Tax Act (Law No. 10/2011) need not apply for registration again.

55. Application to terminate registration

- (a) Persons registered with the MIRA under Section 51 of this Act may submit an application for the termination of such registration under the following circumstances:
- (1) Persons whose total value of goods sold and services supplied at the end of any 12 (twelve) month period is less than MVR 500,000 (Five Hundred Thousand Rufiyaa);
 - (2) Persons whose total value of sale of goods and supply of services at the beginning of any 12 (twelve) month period is estimated to be less than MVR 500,000 (Five Hundred Thousand Rufiyaa);
 - (3) Persons who have ceased their taxable activities, with no intention to resume such activities during the following 12 (twelve) months.
- (a-1) Subsection (a) shall cease to have effect upon the commencement of the Eighth amendment to the Goods and Services Tax Act (Law No. 10/2011).
- (a-2) Where all of the following conditions are satisfied, a person registered with MIRA under Section 51(a) to (g) of this Act or under Section 51(k)(1) to (k)(4) of this Act may submit an application for the cancellation of their registration.
- (1) At the end of any month, the total value of goods and services supplied by the person during the preceding 12 (twelve) months is less than MVR 500,000/- (Five Hundred Thousand Rufiyaa); and
 - (2) The total value of goods and services to be supplied by the person in the following 12 (twelve) months is estimated to be less than MVR 500,000/- (Five Hundred Thousand Rufiyaa); and
 - (3) The person does not satisfy any of the registration conditions specified in Section 51 of this Act at the time of applying for the cancellation of registration.
- (a-3) Notwithstanding anything to the contrary in this Section, where all of the following conditions are satisfied, a person registered with MIRA under Section 51 of this Act may apply for the cancellation of registration.
- (1) The person has ceased carrying on the taxable activity and does not intend to resume such activity in the following 12 (twelve) months; and
 - (2) The person does not satisfy any of the registration conditions specified in Section 51 of this Act at the time of applying for the cancellation of registration.
- (b) Persons who apply for the cancellation of registration under this Section shall cease the collection of tax in accordance with this Act, from a date prescribed by MIRA in the Regulation made pursuant to this Act.

- (b-1) The conditions applicable to the cancellation of a registration with MIRA granted under Section 53 of this Act shall be prescribed in the Regulation made pursuant to this Act, and MIRA shall notify the registered person of the cancellation not less than 7 (seven) days before it takes effect.
- (c) Where the registration of any registered person is terminated, such person shall pay tax on goods in his possession at the time of termination, for which input tax has already been claimed.
- (d) Notwithstanding subsection (c), if the registered person is an importer of goods into the Maldives, and if such person's registration is cancelled or terminated, such person shall submit an account to the MIRA of the goods in his possession at the time of termination, which have been imported by him. Goods included in an invoice submitted accordingly shall be sold after a tax invoice has been issued. Tax shall be paid on the sale of such goods and a tax invoice shall be issued accordingly.

56. Persons required to register

- (a) In registering a person carrying on a taxable activity in the Maldives with MIRA pursuant to Section 51 of this Act, the person shall be registered as an individual or as one of the following legal entities:
 - (1) Company;
 - (2) Partnership;
 - (3) Cooperative society;
 - (4) Association.
- (b) Where a business carried on under a permit or a service provided under a permit is registered with the MIRA in accordance with Section 51 of this Act, the Commissioner General, in accordance with the Regulation made pursuant to this Act, shall have the authority to notify the owners of such trade or service to register with the MIRA.

57. Conducting trade or providing services without registration

- (a) If a person required to register with the MIRA under this Act sells a good or provides a service without having registered, such person shall be deemed to be liable to pay tax in a manner similar to a person registered under this Act.
- (b) Where a person carrying on a business or providing a service in the Maldives under a permit, who is registered with the MIRA in accordance with Section 51 of this Act, conducts a taxable activity after the revocation of the permit or license issued by the

relevant Government authority, such person shall be deemed to be liable to pay tax in a manner similar to a person registered under this Act.

58. Request for removal from the register

- (a) An application shall be made by a registered person to the Commissioner General in accordance with the Regulation made pursuant to this Act, within 10 (ten) days from the termination of taxable activities being carried on by that person in the Maldives, for the removal of his registration from the taxpayers' register.
- (b) Upon receiving an application under subsection (a), the registered person shall be removed from the taxpayers' register in accordance with the Regulation made pursuant to this Act, and shall be notified within 15 (fifteen) days of removal.

59. Notification of changes to registration related information

Registered persons shall notify the MIRA of the occurrence of any of the following events, within 30 (thirty) days from the date of such occurrence:

- (a) Changes to name, address or type or nature of business carried on by the registered person;
- (b) If the registered person is a company, changes to the Memorandum of Association or Articles of Association of the company;
- (c) Where a person registered under this Act enters into partnership with another registered person;
- (d) Where a person registered under this Act merges with another registered person;
- (e) Establishment of a company or business consortium in a foreign country consisting of shareholdings or financial interests of a person who has been registered under this Act or the financial interests of a shareholder or director of such person.

59-1. Information on suppliers of inbound tourism products

MIRA shall have the power to require a registered person to furnish such information, to the extent it is in the possession of that person, as is necessary for the purpose of ensuring that suppliers of inbound tourism products who are required to register under this Act are registered.

CHAPTER 11: MISCELLANEOUS PROVISIONS

60. This Act to be read together with the Tax Administration Act

This Act shall be read together with the Tax Administration Act (Law Number 3/2010). Any word or expression used in this Act, unless specified otherwise, shall have the meaning such word or expression has in that Act.

61. Public holidays

If the due date specified in this Act for a particular purpose falls on a public holiday, such purpose shall be fulfilled on the first working day following such public holiday.

62. Currency for payment of tax

- (a) Tax payable in respect of taxable activities specified in Section 15 of this Act, shall be paid in United States Dollar or in any other foreign currency determined by the Commissioner General, which is accepted by the Maldives Monetary Authority.
- (b) Notwithstanding subsection (a), the Minister of Finance may determine that payment of tax shall be made in Maldivian Rufiyaa.
- (c) Tax payable in respect of taxable activities specified in Section 16 of this Act, shall be paid in Maldivian Rufiyaa.

63. Amendment of tax returns

An amendment to a tax return submitted by a registered person under Section 27 of this Act shall be made in writing to the MIRA, in accordance with the Regulation made pursuant to this Act, within 12 (twelve) months from the date on which that tax return was due.

64. Commencement of this Act

This Act shall commence 1 (one) Gregorian month after the date of its ratification and publication in the Government Gazette.

65. Repealed laws

The taxation system prescribed in the Tourism Goods and Services Tax Act (Law Number 19/2010) shall be repealed from the date of commencement of this Act and that system shall be replaced by this Act.

66. Schedule

The Schedule to this Act shall be an important part of this Act. The Act shall be complete only with the Schedule.

67. Making regulations and administration

- (a) If the making of a regulation under this Act is assigned to a specific authority by this Act, it shall be that authority's responsibility to make and administer such regulation. Other regulations shall be made and administered by the MIRA.
- (b) Regulations required to be made pursuant to this Act shall be made and published in the Government Gazette within 30 (thirty) days from the date of ratification and publication of the Act in the Government Gazette.

68. Definitions

Unless specified otherwise in this Act:

"Accounts" refers to the balance sheet, profit and loss statement, notes and schedules to the statements, directors' report, auditor's report, and any other document attached thereto, and therein.

"State employee" refers to an employee of the State, who is paid a salary or remuneration from the State budget.

"Commissioner General" refers to the Commissioner General of Taxation appointed pursuant to the Tax Administration Act (Law Number 3/2010).

"Irrecoverable debts" refers to "bad debts" written off in the accounts as irrecoverable, in accordance with international accounting standards.

"MIRA" refers to the Maldives Inland Revenue Authority established pursuant to the Tax Administration Act (Law Number 3/2010).

"Person" includes individuals, companies, partnerships, trusts and other bodies of persons.

"Trade" refers to buying and selling of goods for the purpose of generating an income, manufacture or technical work in the nature of trade, other such trade or any other such activity of the nature specified above.

"Local council" refers to the councils established under the Decentralization Act (Law Number 7/2010).

"Tax return" refers to the return prepared and filed under Section 27 of this Act.

"Tax invoice" refers to the document issued under Section 41 of this Act to a registered person who purchases goods or obtains services from another registered person.

“Taxable period” refers to the period determined under Section 24 of this Act for which tax shall be accounted.

“TIN” refers to the Taxpayer Identification Number assigned to each person registered with the MIRA.

“Postal service” does not include courier service.¹⁵

“Tourists” refers to persons entering the Maldives under a tourist visa issued under the Maldives Immigration Act (Law Number 1/2007).¹⁶

“Day care” refers to services provided by an individual or a legal entity to care for children, persons with special needs or sick persons during the day-time, for a determined price.¹⁷

“State institution” means a state institution as defined under Section 79 (ff) of the Income Tax Act (Law number 25/2019).¹⁸

“Inbound tourism product” means accommodation, meals, transport, or any other tourist activity in the Maldives.¹⁹

¹⁵ Amended in accordance with the First Amendment to the Goods and Services Tax Act (Law Number 6/2014), ratified on 6 February 2014.

¹⁶ Amended in accordance with the Third Amendment to the Goods and Services Tax Act (Law Number 32/2014), ratified on 1 December 2014.

¹⁷ Amended in accordance with the Fourth Amendment to the Goods and Services Tax Act (Law Number 33/2015), ratified on 12 November 2015.

¹⁸ Amended in accordance with the Eighth Amendment to the Goods and Services Tax Act (Law Number 10/2026), ratified on 31 August 2026.

¹⁹ Amended in accordance with the Eighth Amendment to the Goods and Services Tax Act (Law Number 10/2026), ratified on 31 August 2026.

SCHEDULE 1: ZERO-RATED ESSENTIAL GOODS

1. Rice
2. Sugar
3. Flour
4. Salt
5. Milk
6. Cooking oil
7. Eggs
8. Tea leaves
9. Deep sea fish, reef fish, all types of fish packed in the Maldives, and *rihaakuru*
10. Potatoes, onions
11. Ingredients used in making curry paste (cumin, fennel, coriander, turmeric, garlic, ginger, chili, chili powder, cinnamon, cardamom, peppercorn, any other such ingredient)
12. *Dhiyaahakuru, kaashi, kurun'ba, rukuraa, and kuroolhi*
13. Carrots, cabbage, beans and tomatoes among vegetables
14. All kinds of fruits
15. Bread, buns and rusk
16. Baby diapers
17. Baby food
18. Cooking gas
19. Diesel
20. Petrol
21. Adult diapers
22. Sanitary napkins, tampons, menstrual cups and other such products²⁰

Note: Rice, sugar and flour refer to such goods imported by the State Trading Organisation at any given time, and sold at controlled prices.

²⁰ Amended in accordance with the Fifth Amendment to the Goods and Services Tax Act (Law Number 10/2018), ratified on 3 December 2018.