



Unofficial translation of the

TWENTY FIFTH AMENDMENT TO THE GOODS AND SERVICES TAX REGULATION

2020/R-14

This Regulation was made pursuant to the authority granted to the Board of the Maldives Inland Revenue Authority by the Tax Administration Act (Law Number 3/2010) as amended, and was published in the Government Gazette on Wednesday the 12th of February 2020 (18 Jumadil Akhir 1441).

DISCLAIMER OF LIABILITY

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

TWENTY FIFTH AMENDMENT TO THE GOODS AND SERVICES TAX REGULATION

The Goods and Services Tax Regulation (Regulation Number 2011/R-43) shall be amended as follows:

1. Repeal Section 12(d) of the aforementioned Regulation:

12. (d) *(Repealed)*

2. Insert the following Section after the Section 113 of the aforementioned Regulation:

Amend Tax Ruling TR-2015/G23	113-1	Paragraph 15(f) of Tax Ruling Number TR-2015/G23 (Documents to be submitted with GST return) shall be repealed from the date of effect of the 25 th amendment to the Goods and Services Tax Regulation (Regulation Number 2011/R-43).
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3. This Regulation shall have effect from the date of its publication in the Government Gazette.