

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

TAX RULING

Reference Number: 220-PR/TR/2012/G1
Date: 01 February 2012
To: All GST Registered Persons
Subject: **Registered Pharmacies**

Excerpt from the Goods and Services Tax Regulation

34. (a) *For the purpose of Section 20(h) of the [Goods and Services Tax] Act, exempt drugs and medical devices refers to drugs approved by the Maldives Food and Drug Authority and medical devices referred to in Section 34(b) of this Regulation, sold by pharmacies registered with the Health Ministry.*

For the purpose of Section 34(a) of the Goods and Services Tax Regulation, pharmacies include all outlets that have been issued with a *Doctaree Beys Vikkumuge Hudhdha* (Sale of Medicines Permit) or a *Beys Gudhanuge Rajistaree* (Medicine Warehouse Registration) by the Maldives Food and Drug Authority.

This Tax Ruling shall take effect from 01 February 2012.

Should you have any queries, please call us at 1415 or email us at tef@mira.gov.mv.

Yazeed Mohamed
Commissioner General of Taxation