

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**  
Malé, Republic of Maldives

## **TAX RULING**

**Goods and Services Tax: Seventh amendment to the Goods and Services Tax Regulation**

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**Reference No.:** TR-2012/G11

**Date of issue:** Sunday, 23 December 2012

*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 legislative references are to the Goods and Services Tax Regulation (Regulation Number 2011/R-43) as amended by Tax Ruling Number 220-PR/TR/2011/8, TR-2012/G4, TR-2012/G5, TR-2012/G6, TR-2012/G7 and TR-2012/G10. This ruling is legally binding.*

### **Introduction**

1. This ruling amends section 3 of the Regulation.

### **Ruling**

2. Amend section 3(a) as follows:
  - (a) Persons applying for registration under the Act shall submit a completed "GST Registration" (MIRA105) form together with the information and documents specified therein.
3. Repeal section 3(b).

### **Date of Effect**

4. This ruling shall take effect from its date of issue.

Hassan Zareer

Deputy Commissioner General of Taxation

*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.*