

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

## Goods and Services Tax: Fifteenth amendment to the Goods and Services Tax Regulation

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**Reference No.:** TR-2016/G31

**Date of issue:** Thursday, 21 January 2016

*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 references to the Act are to the Goods and Services Tax Act (Law Number 10/2011) as amended, and all references to the Regulation are to the Goods and Services Tax Regulation (Regulation Number 2011/R-43) as amended. This ruling is legally binding.*

### Introduction

1. This ruling amends section 35 of the Regulation.

### Ruling

2. Insert the following subsections after section 35(p) of the Regulation:
  - (q) the supply of domestic or international money transfer services;
  - (r) the supply of payment, money transfer and other similar services performed from a mobile device via mobile telecommunication networks.

### Date of Effect

3. This ruling shall have effect from its date of issue.

Yazeed Mohamed  
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.*