







بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

Goods and Services Tax: Fifth amendment to the Tax Ruling TR-2015/G23

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**Reference No.:** TR-2018/G48

**Date of issue:** Monday, 17 December 2018

*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 Ruling are to the Tax Ruling TR-2015/G23 (Documents to be submitted with GST return) as amended. This ruling is legally binding.*

## Introduction

1. This ruling amends paragraph 15 of the Ruling.

## Ruling

2. Amend paragraph 15(f) of the Ruling as follows:
  - (f) In the case of a registered person with an annual turnover of less than MVR 5 million, on 1 January 2020.

## Date of Effect

3. This ruling shall have effect from the date of its publication in the Government Gazette.

*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.*