



Unofficial translation of the

**TWENTY SEVENTH AMENDMENT TO THE
GOODS AND SERVICES TAX
REGULATION**

2020/R-104

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 Thursday the 5th of November 2020.

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 SEVENTH 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 30 of the aforementioned Regulation:

30. *[Repealed]*.

2. Insert a subsection after Section 35(a)(18) of the aforementioned Regulation as follows:

35. (a) (19) Cash card or debit card or credit card payment processing and other such services;

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