

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

CIRCULAR

Reference Number: 220-RPR/CIR/2014/10
Date: 23 November 2014
To: Tourist Establishments
Subject: **Registration of Staff Shops in the General GST Sector**

Pursuant to the 3rd amendment to the Goods and Services Tax Act (Law Number 10/2011) passed by the parliament on 19 November 2014, staff shops in tourist establishments are classified under the general GST sector and therefore are required to charge GST at the general sector rate (i.e. 6%) from the date of effect of the Amendment.

Hence, all staff shop operators in tourist establishments are requested to register the activity under the general GST sector by 30 November 2014. Please use MIRA 105 (GST Registration) form to register the activity. Operators of tourist establishments are requested to convey this message to independent staff shop operators, where the staff shops are operated independent of the resort operator.

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

Thank you.

Hassan Zareer
Deputy Commissioner General of Taxation