

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**  
REPUBLIC OF MALDIVES

## C I R C U L A R

**Reference Number:** 220/TEF /2010/06  
**Date:** 28 December 2010  
**To:** All tourist establishments, Travel Agency service providers and domestic transport providers.  
**Subject:** **Implementation of T-GST from 01 January 2010**

If transmission is not clear or incomplete, please inform us at Tel no: 332 2261. This circular is available for download from our official website [www.mira.gov.mv](http://www.mira.gov.mv)

Dear Sir/ Madam

According to the Tourism goods and Services Tax Act (Act Number 19/2010), Tourism Goods and Services Tax (T-GST) will be imposed on the value of goods and services supplied by tourist resorts, tourist hotels, guest houses, picnic islands and tourist vessels and tourist establishment on certain other services supplied by places providing services to tourists in the Maldives, starting from 01 January 2011.

Pursuant to Article 37 of the Act;

*All tourist resorts, tourist hotels, picnic islands, guest houses and tourist vessels and other facilities therein for the supply of services to tourists and other services providers mentioned in the Act shall become liable to register with the Maldives Inland Revenue Authority (MIRA).*

Since there are some establishments and tourist facilities that still have not registered for T-GST with MIRA, we strongly urge you to register before 01 January 2011. If you are conducting any taxable activity without registering for T-GST after such date would be deemed an offence and you may be subjected to the penalties as per the Act and its Regulation.

T-GST Registration form is available from our Information Desk during business hours and is available for download from our official website [www.mira.gov.mv](http://www.mira.gov.mv). Please complete the T-GST Registration Form (MIRA 102) and send the completed form to [registration@mira.gov.mv](mailto:registration@mira.gov.mv) or fax it to 331 6577.

Starting January 2011, all tourist establishments and the service providers mentioned in the Act, would need to start collecting T-GST from their taxable supplies. As per the Act, these establishments and service providers would need to file their first Tax Return and pay the



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corresponding tax, on or before 28 February 2011 for the taxable period which ended 31 January 2011.

The T-GST Act and Regulation, Tax Return Form and other T-GST related documents have now been uploaded on our official website. Please also note that documents, announcements and circulars would be continuously uploaded. Therefore, please visit our website [www.mira.gov.mv](http://www.mira.gov.mv) for regular updates.

For queries or clarification regarding T-GST, please call us at 332 2261 or e-mail us at [tef@mira.gov.mv](mailto:tef@mira.gov.mv).

Thank you,

A handwritten signature in blue ink, appearing to read 'Yazeed Mohamed'.

Yazeed Mohamed  
Commissioner General of Taxation