



CIRCULAR

Reference Number: 220-TSD/CIR/2016/09
Date: 13 December 2016
To: Tourist hotel and tourist guesthouse operators, and persons conducting business activities situated within the premises of tourist hotels and tourist guesthouses
Subject: **GST registration of business activities situated within the premises of tourist hotels and tourist guesthouses**

Section 15(a)(2) of the Goods and Services Tax Act (Law Number 10/2011) states that goods sold and services supplied by diving schools, shops, spas, water sports facilities and other such places *established on* a tourist hotel or tourist guesthouse shall be considered as “tourism sector” business activities for GST purposes.

Pursuant to paragraph 5 of the Tax Ruling TR-2016/G33 (Places established on tourist establishments) as amended via the Tax Ruling TR-2016/G40 (First amendment to the Tax Ruling TR-2016/G33), any business activity situated within the boundaries of a tourist hotel or tourist guesthouse would fall within section 15(a)(2) of the GST Act and therefore must be registered for tourism sector GST. The boundaries of a tourist hotel or tourist guesthouse would be determined based on the operating license or any other document issued by the Ministry of Tourism to that hotel or guesthouse.

In this regard, persons conducting business activities that are situated within the premises of tourist hotels and tourist guesthouses are required to register for tourism sector GST or obtain a written document from the Ministry of Tourism which evidences that the activity is outside the boundaries of the tourist hotel or guesthouse (even though it is situated within its premises), by 1 January 2017. Where such a document is not obtained from the Ministry of Tourism by 1 January 2017, MIRA would register such business activities for tourism sector GST and notify the operator accordingly.

Maldives Inland Revenue Authority

Ameenee Magu, Malé 20379, Maldives

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The above rule does not apply to diving schools, shops, spas, water sports facilities and other such places established at a tourist hotel or tourist guesthouse which is located on land leased by the Government, a City Council, an Atoll Council or an Island Council for the purpose of developing and operating a tourist hotel or a tourist guesthouse, i.e. all business activities located on such land must be registered for tourism sector GST.

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

Hassan Zareer
Deputy Commissioner General of Taxation

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