Goods and Services Tax (GST)

GST exempted Goods and Services

Electricity services provided by an electricity service provider registered with the relevant Government authority or State institution

Water facilities provided by a water service provider registered with the relevant Government authority or State institution

Postal services, not being courier services,provided by a postal provider registered with the relevant Government authority or State institution

Sewerage facilities provided by a sewerage supplier registered with the relevant Government authority or State institution

Health Services provided by a health service provider registered with the relevant Government authority or State institution

Education provided by an educational institution registered with the relevant Government authority or State institution

Financial services stipulated in the GST Regulation

Sale of goods received as donations or gifts by a non-profit body or association registered with the relevant Government authority or State institution

Rent Earned from lease of immovable property

Drugs authorized for sale by the relevant Government authority, and medical devices stipulated in the regulation made pursuant to GST Act, that are supplied by a pharmacy registered with the relevant Government authority or State institution

International Transportation services

Goods and Services sold to persons exempted from GST by another Act

Payment collected as fines

Day care services provided by day care centres registered with the relevant Government authority or State institution.

MALDIVES INLAND REVENUE AUTHORITY

Hotline: 1415
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Website: www.mira.gov.mv
Maldives Inland Revenue Authority MIRAmaldives MIRA maldives miramaldives

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