بسم الله الرحمن الرحيم

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بسم الله الرحمن الرحيم

MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: Documents to be submitted with GST return

Reference No.: TR-2015/G23
Date of issue: Thursday, 5 February 2015

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. Unless otherwise stated, all references to the Act are to the Goods and Services Tax Act (Law Number 10/2011) as amended, and all references to the Regulation are to the Goods and Services Tax Regulation (Regulation Number 2011/R-43) as amended. This ruling is legally binding.

Introduction

1. This ruling sets out the requirements for registered persons to submit tax invoices together with their GST returns, to support input tax deductions.

2. This ruling also sets out the requirements for registered persons to submit an Input Tax Statement and an Output Tax Statement together with their GST returns.

3. Section 27 of the Act states that:

   > Registered persons shall file a tax return with the MIRA in accordance with the Regulation made pursuant to this Act …

4. Section 29 of the Act states that:

   > Tax returns filed by registered persons shall contain the following particulars in accordance with a format determined by the Commissioner General:
   > …
   > (i) Any other information determined in the Regulation made pursuant to this Act.

Ruling

5. Registered persons shall submit to MIRA, together with their GST return, the following supporting documents:
   (a) An Input Tax Statement in the format prescribed in ***Annex 1*** of this ruling, if the registered person claims any input tax deduction in the return;

(b) Where paragraph 5(a) of this ruling applies, the original tax invoice in relation to each amount of input tax deduction claimed in the return; and
(c) An Output Tax Statement in the format prescribed in ***Annex 2*** of this ruling.

6. The Commissioner General may, at his discretion, exempt a registered person from the obligation to submit the documents specified in paragraph 5(b) of this ruling when submitting GST returns to MIRA.

7. Notwithstanding paragraph 6 of this ruling, the exemption from the obligation to submit the documents may be revoked by the Commissioner General at any time by the Commissioner General giving notice of the revocation at least 7 (seven) days before the date of revocation, and where the exemption is revoked, the registered person shall submit the documents to MIRA in the manner specified in the revocation notice.

8. Tax invoices submitted with a GST return in accordance with paragraph 5(b) of this ruling shall be submitted in the same order as they are listed on the Input Tax Statement.

9. Where a tax invoice submitted in accordance with paragraph 5(b) of this ruling has been reviewed by an officer of MIRA, and found not to comply with the requirements of the Act and Regulation, it shall be retained by MIRA no longer than 30 (thirty) days after:
   (a) where the registered person does not lodge an objection within the period specified in section 42 of the Tax Administration Act (Law Number 3/2010) or does not lodge an appeal against a decision of the Tax Appeal Tribunal or a court within the time allowed to lodge such appeal, the expiration of the period referred to in section 42 of the Tax Administration Act or the period by which an appeal must be lodged, as the case may be;
   (b) where the registered person lodges an objection within the period specified in section 42 of the Tax Administration Act, the date of final determination of the objection by the Tax Appeal Tribunal or a court.

10. Where paragraph 9 of this ruling applies:
    (a) the registered person may request access to the tax invoice and, where permission to access the tax invoice is granted, the registered person shall have access to it under the supervision of an officer of MIRA.
    (b) the registered person may request a photograph or copy of the tax invoice and:
        (1) may photograph or copy it under the supervision of an officer of MIRA; or
        (2) an officer of MIRA shall photograph or copy it and send it to the registered person within a reasonable time.

11. A request made by a registered person under paragraph 10 of this ruling shall not be granted where the Commissioner General considers that to do so would prejudice any proceedings brought or to be brought in the Tax Appeal Tribunal or a court.

12. A review of a tax invoice which accompanies a GST return, or an input tax deduction claimed in a GST return (whether or not it is supported by a tax invoice), by an officer of MIRA to determine whether it complies with the requirements of the Act and Regulation shall not constitute an audit or investigation for the purposes of Chapter 3 of the Tax Administration Act.

13. The Commissioner General may require a registered person to submit Input Tax Statements and Output Tax Statements to MIRA in the prescribed format:
    (a) through MIRA's online website portal;
    (b) by email; or
    (c) on a portable storage device.

Date of Effect

14. This ruling shall come into effect from its date of issue. Paragraphs 5(c) and 13 shall come into effect in accordance with paragraph 15.

15. Paragraphs 5(c) and 13 of this ruling shall have effect from:
    (a) In the case of a registered person with an annual turnover of MVR 50 million or more, on 1 April 2015.
    (b) In the case of a registered person with an annual turnover of less than MVR 50 million and more than MVR 10 million, on 1 October 2015.
    (c) In the case of a registered person with an annual turnover of MVR 10 million or less, on 1 January 2016.

This is the unofficial translation of the original ruling issued in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this ruling, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this ruling and this translation be read concurrently.

Annex 1: Input Tax Statement

TIN:
Taxpayer Name:
Taxable Period:
Taxable Activity Number:
Taxable Activity Name:

No.	Supplier					GST		
	TIN	Name	Invoice No.	Invoice Date	Invoice Total	Charged at 6%	Charged at 8%	Charged at 12%
				Total				

Total Input Tax [ ]

Notes:

1. Please submit a separate Input Tax Statement for each of your taxable activities.
2. All figures must be in the currency in which your GST return is prepared.

Annex 2: Output Tax Statement

TIN:
Taxpayer Name:
Taxable Period:
Taxable Activity Number:
Taxable Activity Name:

No.	Customer					GST
	TIN	Name	Invoice No.	Invoice Date	Invoice Total	

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ڭْرِرِبْ ڤْرَوَسْ - رَوِبْ 3:30 ،ڭْ 4:00 ،ءَرْ

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