بسم الله الرحمن الرحيم

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بسم الله الرحمن الرحيم

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ފާދިން، ދިވެހިރާއްޖެ

ބެލެހެން ބަންދުން

ގުދަނުގެ ތެރެއަށް ބަލައި ބެލެހެން ތިންބަންދުން

ތަރުތީބުން ނަންބަר: TR-2015/G26

ތާریխ: 15 ފެব්‍රުއަری 2015 (ހުކުރު)

**ބިން ފަރާތުން 14/2011 ގުދަނުތަކުން ތިންބަންދުން 3/2010 (ބެލެހެން ބަންދުތަކުން ބަދަލުކުރެވިފައި ވާނަމަ) ގެ 84 ވަނަ ވަނަން ދިން ބަދަލު ކުރެވިފައި ބަންދުކުރެވިފައި ވާ ބަންދުތަކުން ބަދަލުކުރެވިފައި ވަނީ، ފަހުން ބަދަލުކުރެވިފ�ںںں

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بسم الله الرحمن الرحيم

MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: Amending GST returns

Reference No.: TR-2015/G26
Date of issue: Wednesday, 15 July 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 procedure for accepting amended GST returns.

2. Section 63 of the Act states:

   > An amendment to a tax return submitted by a registered person under Section 27 of this Act shall be made in writing to the MIRA, in accordance with the Regulation made pursuant to this Act, within 12 (twelve) months from the date on which that tax return was due.

3. Section 83(a) of the Regulation states:

   > If a registered person files an amended tax return within 12 (twelve) months from the date of filing a return, such amended return shall be deemed to be a written notice submitted under Section 63 of the Act.

Ruling

4. A registered person who files an amended GST return pursuant to section 63 of the Act shall submit an explanation for the amendment and supporting documents, together with the amended return.

5. Where the tax liability declared on an amended GST return filed by a registered person in accordance with paragraph 4 of this ruling is lower than the tax liability

declared on the most recent GST return filed by that person for that period, the amended return shall be subject to a review before it is accepted.

6. Where the tax liability declared on an amended GST return filed by a registered person in accordance with paragraph 4 of this ruling is equal to or higher than the tax liability declared on the most recent GST return filed by that person for that period, the amended return shall be accepted without a review.

7. Where paragraph 5 of this ruling applies, the registered person who filed the amended GST return shall:
   (a) be notified in writing that the return has been put on hold pending a review.
   (b) not be eligible to claim the credit arising from the amended return until MIRA accepts the amendment following the review.

8. The outcome of the review referred to in paragraph 5 of this ruling shall be notified to the registered person in writing.

Date of Effect

9. This ruling shall have effect from its date of issue.

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.

ؤغڅڈؤ ،ءِدْڤَرْشَوَتَاءِ ڤَرْشَرْڤُرْشَوَتَاءِ ،ءْشْؤڤُرْشَوَهْ ،رِڭّ ڤْرَبَرْ ڭْرْهْوَّ ؤَڠِوَهْ

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رُنْبْ ڤْرَوَسْ - ،ءْرْڤْرَبْ 11:00 ،ڭْ 11:30 ،ءَرْ ، رَوِبْ 3:30 ،ڭْ 4:00 ،ءَرْ

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

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