

- (5) אַרײַן שפּילן זײַן געבן;
- (6) וויאזוי איר אונטערן מײַסטן שטודען זענען איר געװען געװען;
- (7) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
איר;
- (8) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
- (9) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
איר שטודען זענען איר געװען איר געװען איר געװען איר געװען.

3. זייטן 43 ווי איר זענט איר געװען:

- איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
(א) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
(ב) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
(ג) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
(ד) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
(ה) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
(ו) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
איר שטודען זענען איר געװען איר געװען איר געװען איר געװען.

4. זייטן 48 ווי איר זענט איר געװען:

- איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
...
- (א) איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
איר שטודען זענען איר געװען איר געװען איר געװען איר געװען;
איר שטודען זענען איר געװען איר געװען איר געװען איר געװען.

(ר) מציג סכום מיליוני שקלים וקניית פיקודת הנכס נעשה על ידי הרוכש...
(ס) זוהי תוצאה קצרה של המאבק בין הרוכש והמקבל...
עוד כהנהגות מוסדות המעורבים במאבק זה.

8. דוחות ג' 109 פסק דוחות ג' :

ההסדר והפיקודת הנכס

(א) מציג סכום מיליוני שקלים וקניית פיקודת הנכס נעשה על ידי הרוכש...
(ב) זוהי תוצאה קצרה של המאבק בין הרוכש והמקבל...
עוד כהנהגות מוסדות המעורבים במאבק זה.

(ג) מציג סכום מיליוני שקלים וקניית פיקודת הנכס נעשה על ידי הרוכש...
עוד כהנהגות מוסדות המעורבים במאבק זה.

(ד) מציג סכום מיליוני שקלים וקניית פיקודת הנכס נעשה על ידי הרוכש...
עוד כהנהגות מוסדות המעורבים במאבק זה.

(ה) זוהי תוצאה קצרה של המאבק בין הרוכש והמקבל...
עוד כהנהגות מוסדות המעורבים במאבק זה.

(ו) זוהי תוצאה קצרה של המאבק בין הרוכש והמקבל... 30 יוני 2016

9. דוחות ג' 114 פסק דוחות ג' :

ההסדר והפיקודת הנכס

(א) מציג סכום מיליוני שקלים וקניית פיקודת הנכס נעשה על ידי הרוכש...
עוד כהנהגות מוסדות המעורבים במאבק זה.

15 (ا) سہ ماہی پر فراڈیوں کو ناسلامت اور پھیلنے والی بیماریوں سے بچانے کے لئے 5 کروڑ روپے خرچ کر کے 15 کروڑ روپے کی رقموں پر کام کرنے کی قراردادیں منعقد کرائی گئیں۔

(ب) سہ ماہی پر فراڈیوں کو ناسلامت اور پھیلنے والی بیماریوں سے بچانے کے لئے 5 کروڑ روپے خرچ کر کے 15 کروڑ روپے کی رقموں پر کام کرنے کی قراردادیں منعقد کرائی گئیں۔

13. دہائیوں کے 12 ویں اور پندرہویں (ب) کے درمیان میں جو بیماریوں اور پھیلنے والی بیماریوں پر کام کرنے کی قراردادیں منعقد کرائی گئیں، ان میں سے 2,000 (تین سو) کے درمیان میں 30 (تیس) کروڑ روپے کی رقمیں خرچ کرائی گئیں۔

14. محکمہ صحت پر فراڈیوں کی اس مہم کے تحت 11 ویں اور پندرہویں کے درمیان میں جو بیماریوں اور پھیلنے والی بیماریوں پر کام کرنے کی قراردادیں منعقد کرائی گئیں، ان میں سے 2,000 (تین سو) کے درمیان میں 30 (تیس) کروڑ روپے کی رقمیں خرچ کرائی گئیں۔

15. دہائیوں کے 13 ویں اور پندرہویں کے درمیان میں جو بیماریوں اور پھیلنے والی بیماریوں پر کام کرنے کی قراردادیں منعقد کرائی گئیں، ان میں سے 15 (پندرہ) کروڑ روپے کی رقمیں خرچ کرائی گئیں۔

پرکھنے کے نتائج

16. دہائیوں کے 1 ویں اور 2016 کے نتائج میں 6

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: Penalties for non-compliance with the GST Act and Regulation

Reference No.: TR-2015/G30

Date of issue: Thursday, 24 December 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 lays down the penalties for non-compliance with certain provisions of the Act and the Regulation and the mechanism for imposing the penalties.

2. Section 42 of the Act states:

Particulars required on a tax invoice

(a) ... tax invoices issued by a registered person shall include the following particulars:

- (1) “Tax Invoice” must be written in a prominent manner;
- (2) Name, address and TIN of the seller of goods or supplier of services;
- (3) Name, address and TIN of the purchaser of goods or recipient of services;
- (4) Invoice number;
- (5) Date of issue;
- (6) Quantity and details of the goods sold or details of the services supplied;
- (7) The value of the goods or services, excluding the amount of tax charged;
- (8) Tax charged on the goods or services;
- (9) The total value of the good or service inclusive of tax or, if the amount of tax has been included in the price of the good or service, a statement to such effect.

3. Section 43 of the Act states:

Issuing a receipt instead of a tax invoice

A registered person shall have the discretion to issue a receipt instead of a tax invoice in relation to goods sold or services supplied, where the purchaser of such goods or the recipient of such services is not a registered person. Such receipts shall include the following particulars:

- (a) Name, address and TIN of the registered person;
- (b) Date of payment;
- (c) Receipt number;
- (d) Quantity and details of the goods or details of the services;
- (e) The value of the goods or services, excluding the amount of tax charged;
- (f) Tax charged on the goods or services;
- (g) The total value of the good or service inclusive of tax or, if the amount of tax has been included in the price of the good or service, a statement to such effect.

4. Section 48 of the Act states:

Record keeping

...

- (b) If the identification numbers on tax invoices, receipts, credit notes and debit notes issued for the purpose of this Act are not generated through software, such documents shall include a pre-printed serial number.

5. Section 10 of the Regulation states:

GST Registration Certificate

...

- (b) Every registered person shall display the GST Registration Certificate provided by the MIRA in a conspicuous place at the business premises of all taxable activities carried on by such person, to indicate that the person is registered for GST.

6. Section 13 of the Regulation states:

Prohibiting collection of GST without registration

- (a) It shall be an offence for any person to charge tax, if such person is not registered with the MIRA in accordance with the Act and this Regulation, or before the date specified in the GST Registration Certificate (where such person is registered), or after such person's deregistration.

7. Section 92 of the Regulation states:

Record keeping

- (a) Every registered person shall, for the purpose of accounting for tax, maintain the following records:
 - (1) Tax invoices and receipts issued and received by the registered person;
 - (2) Credit notes, debit notes, or other documents which indicate an increase or decrease in consideration that is paid or received;

- (3) Statements showing details of output tax declared on each tax return and statements showing details of input tax claimed on each tax return;
 - (4) Documents to prove import or export of goods;
 - (5) Details of goods acquired by the registered person for his private use or for a purpose other than business, and details of goods taken for private use;
 - (6) Details of goods or services supplied for free or on a complimentary basis, and details of goods lost, damaged, or returned by the recipient;
 - (7) Business agreements;
 - (8) Other documents required for the calculation of tax payable by that person.
- (b) The Commissioner General by public notice may add to the list of documents required to be maintained by registered persons under subsection (a).
- (c) The receipts and related documents required to be maintained under this Section shall be maintained in a manner in which the date and mode of receipt of payment for goods or services supplied by the registered person can be readily ascertained.

8. Section 109 of the Regulation states:

Displaying GST-inclusive price

- (a) The prices of goods and services supplied by a registered person shall be displayed to customers, and the displayed price shall include the amount of tax chargeable for such good or service, except under the conditions specified in subsections (b) and (c).
- (b) A registered person who charges a service charge in relation to the supply of goods and services may display the prices of goods and services exclusive of the amount of tax chargeable, in which case prices must be displayed in a manner in which customers can compute the total amount they must pay to the supplier. This subsection is subject to subsection (c).
- (c) Telecommunication service providers, agents of telecommunication service providers and intermediary on-sellers of telecommunication services must display prices of telecommunication services exclusive of the amount of tax chargeable. Such person must display prices of telecommunication services in a manner in which customers can compute the total amount they must pay to such person in relation to the telecommunication service supplied.
- (d) A person referred to in subsection (c) must prominently display in the premises where his taxable activities are carried out, a notice which indicates that telecommunication services supplied by or through that person excludes the amount of tax chargeable.
- (e) Subsections (c) and (d) shall have effect until 30 June 2016.

9. Section 114 of the Regulation states:

Complying with the law and regulation

- (a) Registered persons shall fully comply with the Regulation herein, including any other rulings issued by the Commissioner General in the course of administering tax for the purpose of the Act.
- (b) A registered person that violates any requirement in this Regulation shall be subject to a penalty not exceeding MVR 2,000 (Two Thousand Rufiyaa), unless a penalty for such violation is prescribed in a tax law.

Ruling

10. For the purpose of complying with sections 42, 43 and 48 of the Act and sections 10, 13, 92 and 109 of the Regulation, taxable activities carried on by a registered person shall:
 - (a) issue tax invoices and receipts in accordance with sections 42 and 43 of the Act;
 - (b) issue tax invoices and receipts with pre-printed serial numbers where the identification numbers on tax invoices and receipts are not generated through software;
 - (c) display the GST Registration Certificate in a conspicuous place at the business premises;
 - (d) not charge any GST from customers prior to his registration with MIRA in accordance with the Act and the Regulation;
 - (e) maintain records of revenue in a manner in which the GST classification of a good or service can be ascertained, i.e. whether it is exempt, out-of-scope of GST, zero-rated or subject to GST at 6% or 12%;
 - (f) collect GST on taxable goods and services at the prescribed rate;
 - (g) not collect GST on goods and services which are exempt or out-of-scope of GST; and
 - (h) display the prices of goods and services in accordance with section 109 of the Regulation.

11. Where MIRA determines that a taxable activity carried on by a registered person does not comply with paragraph 10 of this ruling, MIRA would issue a notice to the registered person, requesting to rectify the non-compliance issues identified.

12. Where a notice has been issued under paragraph 11 of this ruling:
 - (a) the registered person shall rectify the non-compliance issues identified, and inform of such rectification to MIRA in writing, within 15 (fifteen) days of the notice.
 - (b) MIRA officers would visit the premises of the registered person after 15 (fifteen) days of the notice to ensure that the issues have been rectified.

13. Where, pursuant to the visit referred to in paragraph 12(b) of this ruling, MIRA officers find that the non-compliance issues have not been rectified, the registered person shall be subject to a penalty of MVR 2,000 (Two Thousand Rufiyaa), payable within 30 (thirty) days of the notice to pay the penalty.

14. The notice referred to in paragraph 11 of this ruling shall be issued only in the first instance in which MIRA identifies non-compliance issues with any given taxable activity carried on by the registered person. Where MIRA determines that the taxable activity does not comply with paragraph 10 of this ruling in subsequent instances, the registered person shall be subject to a penalty of MVR 2,000 (Two Thousand Rufiyaa), payable within 30 (thirty) days of the notice to pay the penalty.

15. Notwithstanding paragraphs 13 and 14 of this ruling, the registered person shall not be required to pay the penalty if he rectifies the non-compliance issues within 15 (fifteen) days of the notice to pay the penalty. The registered person shall inform of such rectification to MIRA in writing, within 15 (fifteen) days of the notice.

Date of Effect

16. This ruling shall have effect from 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.

