



MALDIVES
INLAND REVENUE
AUTHORITY

How to complete the Information Sheet for Input Tax in relation to Capital Expenditure

Read the following instructions before you read the rest of the guide.

1. To be able to deduct input tax in relation to capital expenditure in any taxable period, you are required to submit an Information Sheet which comprise the details of capital expenditure along with your GST return via our online portal “MIRAconnect”. For guidance on using MIRAconnect, refer to the MIRAconnect User Guide (MIRA M822), which is available at <https://tinyurl.com/4vwb2u4b>.
2. Any capital expenditure incurred on or after 1 January 2018 must be submitted together with the GST return for that relevant taxable period.
3. If capital expenditure was incurred before 1 January 2018, and input tax in relation to that capital expenditure is claimable in a taxable period beginning on or after 1 January 2018, information relating to such capital expenditure must be submitted together with the GST return for the taxable period beginning on 1 January 2018.
4. You are not required to submit a separate Information Sheet for each taxable activity. Instead, you are required to prepare a single Information Sheet for all taxable activities registered under the respective TIN.
5. All the figures in this Information Sheet must be in the currency in which your GST return is prepared.

How to complete the Information Sheet for Input Tax in relation to Capital Expenditure

There are 13 pieces of information which you need to tell us about each capital expenditure invoice. Where the tax invoice includes both capital expenditure and revenue expenditure, only the information of capital expenditure is needed.

- **#:** Write the serial number in ascending order.
- **Supplier TIN:** Write the 13-digit TIN (Taxpayer Identification Number) of the supplier as stated on the tax invoice. Write "GST" in the TIN in uppercase letters.
- **Supplier Name:** Write the name of the supplier as stated on the tax invoice.
- **Supplier Invoice Number:** Write the tax invoice number as stated on the tax invoice.
- **Invoice Date:** Write the date of invoice as it appears on the tax invoice. Use the long date format with the month written in English, following the pattern dd/MMM/yyyy. For example, the date should appear as '1 July 2025'."
- **Invoice Total (excluding GST):** Write the total amount payable to the supplier. *This is the amount excluding GST.*
- **GST charged at 6%:** Write the total amount of GST charged by the supplier at 6%.
- **GST charged at 8%:** Write the total amount of GST charged by the supplier at 8%.
- **GST charged at 12%:** Write the total amount of GST charged by the supplier at 12%.
- **GST charged at 16%:** Write the total amount of GST charged by the supplier at 16%.
- **GST charged at 17%:** Write the total amount of GST charged by the supplier at 17%.
- **Your Taxable Activity Number:** Write the number assigned to the taxable activity to which the tax invoice relates. If an input tax invoice relates to more than one taxable activity, you are required to apportion the tax invoice to the relevant taxable activities on a reasonable basis and show each apportionment in a separate row of the Information Sheet. The Taxable Activity Numbers assigned to your taxable activities are stated on your GST Registration Certificates.
- **Project Reference:** Write the reference number assigned by you to the project to which the capital expenditure is related. You must consistently use the same project reference for all capital expenditure incurred in respect of that particular project. If the capital expenditure is not related to a particular project, you may leave this field blank.

- **Project Value:** Write the estimated value of the project to which the capital expenditure is related. Any subsequent revision of the estimated value of the project must be reflected on respective information sheets. If the capital expenditure is not related to a particular project, you may leave this field blank.

You may now upload the Information Sheet to MIRAconnect.



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FOR QUERIES:



1415



1415@mira.gov.mv

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