



MALDIVES  
INLAND REVENUE  
AUTHORITY

# How to complete the Input Tax Statement

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

1. You are not required to submit a separate Input Tax Statement for each taxable activity. Instead, you are required to prepare a single Input Tax Statement for all taxable activities registered under the respective TIN.
2. All the figures in this statement must be in the currency in which your GST return is prepared. If an input tax invoice is in a currency other than the currency in which your GST return is prepared, the invoice must be converted to the relevant currency by using a rate within  $\pm 2\%$  of the rate published by the Maldives Monetary Authority on the invoice date.
3. You are not required to include in the Input Tax Statement, tax invoices in which no GST is charged by your supplier (example: zero-rated supplies).
4. To deduct 'input tax relating to capital expenditure', input tax claimable for the taxable period must be included in this statement along with input tax relating to your revenue expenditure.
5. When you are uploading this sheet in excel format via MIRAconnect, do not bring any changes to the given format or change name of the tab. Leave it as "Input Tax Statement".

## How to complete the Input Tax Statement

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There are 12 pieces of information which you need to tell us about each invoice. Where the tax invoice includes both capital expenditure and revenue expenditure, please write it in two rows.

- **#:** 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 Input Tax Statement. The Taxable Activity Numbers assigned to your taxable activities are stated on your GST Registration Certificates.
- **Revenue / Capital:** Specify whether the input tax claimable is in relation to a capital expenditure or a revenue expenditure. If the input tax is related to a revenue expenditure, write “Revenue” and if it is related to a capital expenditure write “Capital”.

You may now upload the Input Tax Statement to MIRAconnect.



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