



CIRCULAR

Reference Number: 220-TFD/CIR/2018/03
Date: 24 January 2018
To: Persons registered for GST
Subject: **Changes to Input Tax Statement**

Reference is made to the following:

- Tax Ruling Number TR-2015/G23 (Documents to be submitted with GST return).
- Circular Number 220-TP/CIR/2015/06 (Changes to Input Tax Statement and Output Tax Statement)

Please be informed that following the amendment to Section 46 of the Goods and Services Tax Regulation (Regulation Number 2011/R-43) via Tax Ruling TR-2017/G45, the format of the Input Tax Statement has been changed as per Annex 1 of this circular. The template is also available on our website: www.mira.gov.mv

All GST registered persons are required to file version 18.1 of the Input Tax Statement for taxable periods beginning on or after 1 January 2018.

You are requested to take note of the following in relation to the revised **Input Tax Statement**:

1. You are now required to specify whether the input tax claimed is in relation to a revenue expenditure or a capital expenditure, in the “Revenue/Capital” column of the Input Tax Statement.

Should you have any queries, please call 1415 or email us at 1415@mira.gov.mv.

Ahmed Shareef
Assistant Commissioner General