



## CIRCULAR

**Reference Number:** 220-TFD/CIR/2018/01  
**Date:** 10 January 2018  
**To:** GST Registered Taxpayers  
**Subject:** **Submission of information of input tax in relation to capital expenditure**


Reference is made to section 46(c) of the Goods and Services Tax Regulation (Regulation Number 2011/R-43).

Please be informed that, for a person registered for GST to deduct input tax in relation to capital expenditure in any taxable period, it is a precondition that the details of capital expenditure are submitted to MIRA, together with the tax return for the taxable period in which such expenditure was incurred.

That is, information relating to any capital expenditure incurred on or after 1 January 2018 must be submitted together with the tax return for that relevant taxable period. Where 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 tax return for the taxable period beginning on 1 January 2018.

Information of the capital expenditure incurred must be comprised in an “information sheet” and submitted via MIRA’s online portal, MIRAconnect. The prescribed format of the information sheet is available on MIRA website.

Should you have any queries, please call 1415 or email us at [1415@mira.gov.mv](mailto:1415@mira.gov.mv)



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