

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

C I R C U L A R

Reference Number: 220-AA/2011/10
Date: 10 March 2011
To: All T-GST Registered Persons
Subject: **Tax Ruling: T-GST 2 [Statement of Input Tax]**

Pursuant to Section 16(d) of the Tourism Goods and Services Tax Act, you are now required to submit a Statement of Input Tax along with your T-GST Returns, in the format prescribed in *Annex 1* to this Ruling. The format of the statement is also available for download from our website www.mira.gov.mv.

Pursuant to Sections 61(a) and 62(a)(5) of the Tourism Goods and Services Tax Regulation, you are further requested to submit your Statement of Input Tax for January 2011 via email to audit@mira.gov.mv (Email Subject: 220-AA/2011/10) by 24th March 2011. Those Registered Persons who have already submitted their T-GST Returns for February 2011 are also requested to email their Statement of Input Tax for February 2011 by 24th March 2011.

Should you have any queries, please call us at 332 2261 or email us at audit@mira.gov.mv.

Thank you,

Yazeed Mohamed

Commissioner General of Taxation

