

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: Using the new TIN on tax invoices

Reference No.: TR-2014/G20

Date of issue: Monday, 8 September 2014

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. Unless otherwise stated, all references to the Act are to the Goods and Services Tax Act (Law Number 10/2011) as amended, and all references to the Regulation are to the Goods and Services Tax Regulation (Regulation Number 2011/R-43) as amended. This ruling is legally binding.

Introduction

1. This ruling mandates the use of the new taxpayer identification number (TIN) on tax invoices for them to constitute valid tax invoices for the purpose of claiming input tax.
2. Section 37(a) of the Act states:

A registered person may set off an amount authorized by this Act as input tax against the output tax payable in a taxable period, in the tax returns submitted in accordance with Section 27 of this Act.
3. Section 42 of the Act states:
 - (a) Unless otherwise specified in this Act, tax invoices issued by a registered person shall include the following particulars:
 - ...
 - (2) Name, address and TIN of the seller of goods or supplier of services;
 - (3) Name, address and TIN of the purchaser of goods or recipient of services;
4. Section 9 of the Regulation states:
 - (a) Each person applying for registration under this Regulation shall be allocated a Taxpayer Identification Number (TIN). ...



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5. Section 44 of the Regulation states:

(a) Input tax in relation to a good or service purchased by a registered person shall not be set-off against such person's output tax where:

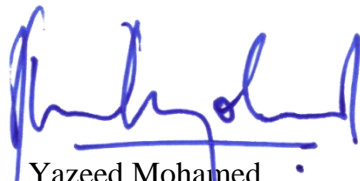
(1) the recipient of the good or service does not possess a valid tax invoice issued by the supplier in accordance with the Act and this Regulation; ...

Ruling

6. A registered person shall not be allowed to claim input tax in relation to a tax invoice issued on or after 1 January 2015 if it does not include the 13-digit TINs issued to that person and the supplier of the goods or services pursuant to MIRA's announcement number (IUL)220-RPR/1/2013/105 dated 7 October 2013.

Date of Effect

7. This ruling shall have effect from its date of issue.



Yazeed Mohamed
Commissioner General of Taxation

This is the unofficial translation of the original ruling issued in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this ruling, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this ruling and this translation be read concurrently.