

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

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## CIRCULAR

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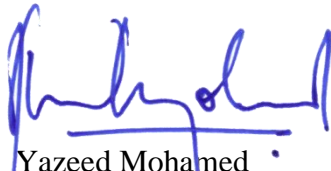
**Reference Number:** 220-TP/CIR/2015/1  
**Date:** 11 February 2015  
**To:** Persons registered for GST  
**Subject:** **Exemption from submitting tax invoices**

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Pursuant to paragraph 6 of the Tax Ruling TR-2015/G23 (Documents to be submitted with GST Return), all GST registered persons are hereby granted exemption from the requirement under paragraph 5(b) of the Ruling to submit the original tax invoice in relation to each amount of input tax deduction claimed in the GST return.

However, please be reminded that pursuant to paragraph 7 of the Ruling, this exemption may be revoked at any time by providing a minimum of 7 (seven) days' notice from the date of revocation.

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



Yazeed Mohamed  
Commissioner General of Taxation