

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



جَاهَتْ كَلْمَانْ كَلْمَانْ

٥٢: مَعْرِفَةٌ 267 مُوَجَّهٌ: 8 دُوَّلٌ تَحْتَ إِنْسَانٍ 1445 هـ ٢١ ذِيُّ الْقَعْدَةِ ٢٠٢٣

TR-2023/G49 : ﻢﺴـﺠـد ﺔـﻠـيـلـةـ ﺔـرـبـيـلـ

ପ୍ରକାଶକ ମେଲ୍ ଓ ପ୍ରକାଶନ କମିଶନ୍

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جَرْجِيرْ جَوْسَهْ مِنْتُرْ جَوْسَهْ مِنْتُرْ جَوْسَهْ

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TR-2023/G49

جَرْجِيرٌ مُسْكُنٌ

21 مئی 2023ء (دوسرے حصے)

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አዲስ አበባ ማኅበር የሚከተሉትን (ክፍል 3) በንግድ የሚከተሉትን ደንብ መሆኑን በመመርመጥ ተችሱ ይችላል፡፡

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١. حَمْرَهُونِيَّةٌ حَدَّتْهُ تَرَهِّيَّةٌ، يَمْكُوْجِيَّةٌ تَفَرَّجَتْهُ تَرَهِّيَّةٌ حَمْرَهُونِيَّةٌ
يَمْكُوْجِيَّةٌ ١٢ (٦٧) حَسْنَهُونِيَّةٌ مَوْلَاهُونِيَّةٌ مَعَاهُونِيَّةٌ سَهْلَهُونِيَّةٌ تَبَهْلَهُونِيَّةٌ

. 2 وَسِرْرَى 37 دَفْرَدْ وَسِرْرَى

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٤٤ . مَوْسَىٰ وَهُرُونٌ وَرَبِيعٌ

(٢) مَرْجِعُ سَوْجِيَّةِ تَدْرِيْجِيَّةِ وَسَوْجِيَّةِ تَدْرِيْجِيَّةِ كَمْ دَرْجَاتِ سَوْجِيَّةِ تَدْرِيْجِيَّةِ كَمْ دَرْجَاتِ سَوْجِيَّةِ تَدْرِيْجِيَّةِ، وَمَرْجِعُ سَوْجِيَّةِ تَدْرِيْجِيَّةِ كَمْ دَرْجَاتِ سَوْجِيَّةِ تَدْرِيْجِيَّةِ.

(2) ۱۶ فروردین ماه سال ۱۳۹۷ تیرماه ۱۴۰۰ خورشیدی در شهر جمع طناب روی چهارچهار مترهای مساحت را

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4. گوگر ساری 37 و سار گوگر (۲) کی تصورات را در بخش عالی ساری که از همان ساری میگذرد در خود داشتند.

5. حجّه و میلادی 4 حسینی شعبانی شوالی روز خرگشیده همچویی روز شنبه ۲۰ شعبانی همچویی سده و میلادی شنبه ۲۰ شعبانی همچویی حجتی شنبه ۲۰ شعبانی همچویی.

7. ح. مخواسته دی 6 و هر چند که قدرت این شاهزاده نباشد 12 (ش) دستور داد تا هر کسی را که در خارج سرمه،
او 12 (ش) دستور داد تا هر کسی را که در خارج سرمه،
او بدهد بگیرد و بگوید که این شاهزاده سرمه خود را
برای خود نداشت و از این پس هر کسی که این شاهزاده را
برای خود نداشت و از این پس هر کسی که این شاهزاده را

8. **م** گوئیزدگار 46 عسکری تحریر نزدیکی سرمهی که میتواند میسر باشد.



٩. تاریخ پایانی پرداخت فرستادن فرستاده، ۱ فروردین ۱۴۰۳، ۲۰۲۴ میلادی مقرر شد.

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِيْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: Claiming input tax within a period of 12 months

Reference No.: TR-2023/G49

Date of issue: Thursday, 21 December 2023

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

Introduction

1. This ruling explains the rules for setting off input tax, which has not been set off against output tax in the GST return for that taxable period, within a period of 12 (twelve) months.

2. Section 37 of the Act states:

Setting off input tax against output tax

(a) 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.

...

(e) This Section does not prohibit the set off of an amount deductible under this Act as input tax which has not been set off when the tax return for that taxable period was submitted, within 12 (twelve) months from the date during which such input tax ought to have been set off.

3. Section 44 of the Regulation states:

Circumstances where input tax cannot be claimed

(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:

...

(2) 12 (twelve) months has elapsed from the end of the taxable period under such person's accounting basis in which the input tax could have first been claimed; or

...



Ruling

4. For the purposes of Section 37(e) of the Act, the date on which input tax ought to have been set off shall be the last day of the taxable period during which the tax invoice that includes the amount of input tax was issued.
5. The taxable period referred to in Paragraph 4 of this Ruling shall be that of the recipient of the good or service for which the tax invoice is issued.
6. An amount of input tax in a tax invoice which was issued on or before the date on which the amount of input tax ought to have been set off, where it has not been set off within 12 (twelve) months from the date on which it ought to have been set off, shall not be allowed to be set off in any taxable period.
7. Where the 12-month period specified in Paragraph 6 of this Ruling has expired, Paragraph 6 of this ruling shall apply even in the case of amending a GST return for a taxable period ended before the expiry of the 12-month period and in the case of filing a new GST return for a taxable period ended before the expiry of the 12-month period.
8. This Ruling shall be subject to Section 46 of the Regulation.

Date of Effect

9. This ruling shall have effect from 1 February 2024.
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