

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



ދިވެހިސަރުކާރުގެ ގެޒެޓް

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މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: TR-2017/G45

މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް

ސަރުކާރުގެ ގެޒެޓް 23 ވަނަ ބައިގެ ޖުލައި 2017

<p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p> <p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p> <p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p> <p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p> <p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p> <p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p>	<p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p> <p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p> <p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p> <p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p> <p>މަރުޖިއުކުރުމުގެ ސަރުކާރުގެ ނަންބަރު: 1 ޖުލައި 2017 ގެ ސަރުކާރުގެ ގެޒެޓް</p>
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ވޭބްސައިޓް: www.gazette.gov.mv

۱. تاثيرات اقتصادي و اجتماعي بحران مالي و اعتباري بر رفتار مصرفي در ايران
مؤلف: دکتر سحر خاکی

فصل دوم

۳. در بررسی اثرات بحران مالی و اعتباری بر رفتار مصرفی در ایران، نتایج حاصل از مدل
پسونداری است.



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

TAX RULING

Goods and Services Tax: Twenty-third amendment to the Goods and Services Tax Regulation

Reference No.: TR-2017/G45

Date of issue: Thursday, 21 December 2017

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). This ruling is legally binding.

Introduction

1. This ruling amends section 46 of the Regulation.

Ruling

2. Amend section 46 of the Regulation as follows:

(a) Input tax in relation to capital expenditure incurred by a registered person, with respect to a taxable activity conducted by that person, shall be deducted from the output tax of that taxable activity in the following manner:

- (1) If the gross capital expenditure incurred in the acquisition of similar products or for the same purpose is MVR 500,000/- (Five Hundred Thousand Rufiyaa) or less, input tax in relation to such expenditure may be deducted in full from the output tax. Such expenditure shall be deducted in full within 12 (twelve) months starting after the end of the taxable period in which it was incurred.
- (2) If the gross capital expenditure incurred in the acquisition of similar products or for the same purpose is more than MVR 500,000/- (Five Hundred Thousand Rufiyaa), input tax in relation to such expenditure shall be deducted from the output tax equally over 36 (thirty-six) months from the taxable period in which such expenditure was incurred.
- (3) Where subsection (a)(1) applies, any amount of input tax in relation to capital expenditure that remains unclaimed, for any reason, by the end of the 12 (twelve) month duration, and where subsection (a)(2) applies, any amount of input tax in relation to capital expenditure that remains unclaimed, for any

reason, by the end of the 36 (thirty-six) month duration, shall not be deducted in any taxable period.

- (4) In applying subsection (a)(2), where the taxable activity does not generate an output tax in any taxable period up to and including the taxable period in which the capital expenditure was incurred, the 36 (thirty-six) month duration shall be counted starting from the last month of the taxable period during which an output tax is generated for the first time from that taxable activity.
- (5) In applying subsection (a)(2), the amount of input tax in relation to capital expenditure deducted in a taxable period shall not exceed the amount derived when the total input tax in relation to revenue expenditure that can be claimed in that taxable period and the total input tax in relation to capital expenditure that is deductible under subsection (a)(1) are deducted from the output tax of that taxable activity for that taxable period. Where such amount exceeds, the excess amount shall be carried forward to be deducted in accordance with this Section, in subsequent taxable periods.
- (b) Input tax in relation to capital expenditure for any taxable activity shall be deducted only after an output tax is generated from that taxable activity. For this purpose, output tax shall be deemed to have been generated from a taxable activity only when output tax is generated from the primary business operations of that taxable activity.
- (c) Details of the capital expenditure incurred shall be submitted to MIRA together with the tax return of the taxable period in which that capital expenditure was incurred, in accordance with a format prescribed by MIRA. Where the details of input tax in relation to capital expenditure is not submitted as per this subsection, such input tax shall not be deducted in any taxable period.
- (d) If a registered person incurs capital expenditure for the supply of both exempt goods and services and taxable goods and services, input tax in relation to a reasonable estimate of the amount of capital expenditure that can be associated with the supply of exempt goods and services shall not be deducted from such person's output tax. However, input tax in relation to a reasonable estimate of the amount of capital expenditure that can be associated with the supply of taxable goods and services may be deducted from such person's output tax in accordance with the provisions of this Section.
- (e) The amendments to this Section via Tax Ruling TR-2017/G45 shall have effect from 1 January 2018. Where a person has treated or, has started treating input tax in relation to capital expenditure in a manner that was previously prescribed in this Regulation, before the date of effect of the Twenty-third amendment to the Goods and Services Tax Regulation, such input tax in relation to capital expenditure can be treated in accordance with the provisions of this Section as amended.

Date of Effect

3. This ruling shall have effect from the date of its publication in the Government Gazette.

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.