

GST Return

GENERAL GOODS AND SERVICES

Tax returns without the following details will not be accepted.

GST TIN (Taxpayer Identification Number)

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Your TIN as it appears on your GST Registration Certificate

Taxpayer Name

Your name as it appears on your GST Registration Certificate

Taxable Period

D	D	M	M	Y	Y	Y	Y	D	D	M	M	Y	Y	Y	Y
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From

To

Please complete the table overleaf before filling in the rest of this page.

	Rufiyaa (rounded off to the nearest Rufiyaa)
1 Sales of supplies subject to GST at 8% (<i>inclusive of GST</i>)	<input type="text"/>
2 Sales of zero-rated supplies	<input type="text"/>
3 Sales of exempt supplies	<input type="text"/>
4 Sales of supplies which are out of scope of GST	<input type="text"/>
5 Total sales (<i>Sum of Boxes 1 to 4</i>)	<input type="text"/>
6 Output tax	<input type="text"/>
7 Input tax (<i>Please attach the Statement of Input Tax</i>)	<input type="text"/>
8 Amount of GST in respect of irrecoverable debts written off and amount of GST relating to credit notes spanning a rate change*	<input type="text"/>
9 GST collected in excess	<input type="text"/>
10 GST LIABILITY FOR THE PERIOD (<i>Box 6 minus Box 7 and Box 8 plus Box 9</i>)	<input type="text"/>
11 Amount of GST being paid <i>If the amounts in Boxes 10 and 11 are different, please provide an explanation below.</i>	<input type="text"/>
<input type="text"/>	

*"Credit notes" here refers to credit notes issued on or after 1 January 2023 in respect of tax invoices issued before 1 January 2023.

	Rufiyaa (rounded off to the nearest Rufiyaa)
12 Plastic bag fee collected for the period	<input type="text"/>
13 Plastic bag fee collected in excess	<input type="text"/>

IMPORTANT

It is an offence to declare false information or fail to include required information in tax returns. The Tax Administration Act imposes severe penalties for such offences.

Declaration

I declare that the information in this Return is true and correct and represents my assessment as required under the Goods and Services Tax Act (Law Number 10/2011), and the Waste Management Act (Law number 24/2022), and that I have all the necessary documentation to support the claims I have made in this return. I further declare that I am authorised to sign this Return.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	First Name	Other Names	Contact Number	
<input type="text"/>			<input type="text"/>	<input type="text"/>
Designation			Date	

For Office Use Only

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Received By	Received Date	Voucher Number	Verified By

SCHEDULE ONE - SERVICE CHARGE

Tick this box if you did not charge any “service charge” during the period

- Complete this schedule if you collect service charge or if you are required to collect service charge under Section 52 of the Employment Act (Law Number 2/2008).
- This schedule applies for periods beginning on or after 1 January 2022.
- Include in this schedule, “submission months” covered by this return. For each “submission month”, use the corresponding calculation period used in the service charge information sheet. “Submission month” has same meaning as that of given in the service charge information sheet.

Months	Service Charge Details							
	Total income subject to service charge 1	Total service charge collection 2	Deductions (administrative fee) 3	Number of employees receiving service charge 4	Total number of working days of all employees 5	Service charge payable per day 6	Total service charge paid to employees 7	Currency 8
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								

¹ Total income subject to service charge for that submission month.

² Total amount collected as service charge.

³ Amount deducted as administrative fee, if any. (This amount must not exceed 1% of the total of service charge collected.)

⁴ Total number of employees entitled for service charge for the submission month (employees who worked during the submission month).

⁵ Total number of days employees reported to work.

⁶ Service charge payable per day = Total amount to be distributed as service charge ÷ Total number of days employees worked in that submission month.

⁷ Amount distributed to employees during the submission month as service charge.

⁸ Currency in which service charge was paid to the employees.