



CIRCULAR

Reference Number: 220-TSS/CIR/2023/01
Date: 16 January 2023
To: GST registered persons
Subject: Changes to MIRA 205 and MIRA 206

Please be informed that the Tourism Sector GST Return (MIRA 206) and General Sector GST Return (MIRA 205) have been revised in conformity with the changes to the GST rates that came into effect on 1 January 2023. The input tax statement and output tax statement and the capital expenditure information sheet that are required to be submitted together with these returns have also been revised to this effect.

Therefore, please be advised to submit the new versions (version 23.1) of the GST returns for periods beginning on or after 1 January 2023. Persons who are required to submit the input tax statement or output tax statement or capital expenditure information sheet must submit version 23.1 of the said statements and information sheet.

The new version of the GST returns, and the statements and information sheets required with the returns are available for download on MIRA's website.

For further information regarding the above, please contact us at 1415 or email us at 1415@mira.gov.mv.

Fathuhulla Jameel
Commissioner General of Taxation