



MALDIVES
INLAND REVENUE
AUTHORITY

How to fill in the GST Return for Tourism Goods and Services (MIRA 206)

This is a step-by-step guide to help you fill in the GST Return for Tourism Goods and Services (MIRA 206). Most of your questions will be answered here. If you need more help, call 1415 or send an email to 1415@mira.gov.mv

Read the following instructions before you read the rest of the guide.

1. MIRA 206 is the tax return that must be filed by persons registered for tourism sector GST. If you are registered for general sector GST, you are required to file MIRA 205.
2. MIRA 206 must be filed via our online portal “MIRAconnect”. If you are faced with a situation where you are unable to file through the portal, you may request us to allow you to file “offline”. We will allow you to do so if your circumstances are genuine and exceptional
3. All monetary figures on your return must be in United States Dollars.
4. Once you file the return online, you will receive a voucher. You will be able to download the voucher from MIRAconnect if you need it later. Keep it for future reference.
5. Round off all monetary figures on the first page of your return to the nearest whole number. For example, 5,124.61 must be written as 5,125, whereas 5,124.11 must be written as 5,124.
6. If you are claiming input tax, please submit an Input Tax Statement together with your return.
7. Pursuant to Tax Ruling TR-2016/A7, tourism sector GST Returns must be filed via MIRAconnect and make related payments via MIRAconnect or MRTGS. For more information on how to file your return online, you may refer to our MIRAconnect guide (MIRA M822), which is available at <https://bit.ly/3v3wrDj>.
8. Do NOT email your return. We will not be able to accept tax returns sent via email.

How to fill in the GST Return (Tourism goods and services)

Before you start populating the figures, you must fill in the following information in the box at the top of your return. Please note that it is compulsory for you to fill in all the information specified in the box. Your return will not be accepted if any field in the box is left blank. If a field is not applicable to you (for example, your address has no apartment number or level), put a dash in the respective box.

- **GST TIN (Taxpayer Identification Number):** Your GST TIN is a unique identification number issued to you when you registered for GST. In this box, enter the TIN as shown on your GST Registration Certificate. Your return will only be accepted with the correct TIN.
- **Taxpayer Name:** This is the name of the natural or legal person that operates the taxable activities. In this box, enter the name of the taxpayer as shown on your GST Registration Certificate. If the taxpayer name does not match with the TIN, the return will be rejected.
- **Taxable Period:** This is the start date and the end date of the taxable period covered by your GST Return. Your taxable period depends on your average monthly taxable sales. Your taxable period is mentioned in the letter issued to you together with your GST Registration Certificate.
 - If your average taxable sales exceed MVR 1 million per month, your taxable period is one calendar month. In this case the start date of your taxable period is the first day of the calendar month and the end date is the last day of the calendar month.
 - If your average taxable sales does not exceed MVR 1 million per month, your taxable period is three calendar months. In this case the start date of your taxable period is the first day of the first month of the quarter and the end date is the last day of the last month of the quarter.
 - If you registered for GST on a date other than the first day of a taxable period, the start date of your taxable period would be the registration date stated on your GST Registration Certificate and the end date would be the last day of the taxable period.

Example

Tax returns without the following details will not be accepted.

GST TIN (Taxpayer Identification Number)												Taxpayer Name												
1	2	3	4	5	6	7	G	S	T	5	0	1	MIRA											
<small>Your TIN as it appears on your GST Registration Certificate</small>												<small>Your name as it appears on your GST Registration Certificate</small>												
Taxable Period																								
0	1	0	2	2	0	2	2	3	1	0	3	2	0	2	2									
<small>From</small>						<small>To</small>																		

Your GST Return must cover all transactions whose “time of supply” falls within the taxable period specified in the Return. The time of supply for a given transaction is the date on which you issue a tax invoice for the transaction or the date on which you receive payment for the transaction, whichever comes earlier.

If you had received any payment in relation to a specific transaction before you issued a tax invoice for that transaction, you must account for GST in respect of the transaction during the taxable period in which you received the payment. If you had issued a tax invoice before you received the payment, then you must account for GST in the taxable period in which you issued the tax invoice.

Before completing the rest of page 1, you must complete the table on page 2.

If you conduct more than one taxable activity, you must fill in the details for each activity on a separate row in the table. Round off all monetary figures on page 2 to 2 decimal places.

Column 1: Taxable Activity Number

In this column, write the numbers assigned to each of your taxable activities. The activity number is stated on the GST Registration Certificate issued to that activity.

Column 2: Name of Taxable Activity

In this column, write the name of each of your taxable activities as shown on your GST Registration Certificates.

Column 3: Sales of supplies subject to GST at 12%

For each taxable activity, write the total revenue that you earned from the supply of goods and services which are subject to GST at 12%. This figure *must include the amount of GST* received in relation to those transactions.

Column 4: Sales of zero-rated supplies

For each taxable activity, write the total revenue that you earned from the supply of goods and services which are subject to GST at 0%.

Column 5: Sales of exempt supplies

For each taxable activity, write the total revenue that you earned from the supply of goods and services which are exempt from GST.

Column 6: Sales of supplies which are out of scope of GST

For each taxable activity, write the total revenue that you earned from the supply of goods and services which are out of scope of GST.

Column 7: Output Tax

For each taxable activity, multiply the figure in column 3 with $\frac{12}{112}$. For example, if the sales figure in column 3 is USD 159,000, your output tax would be $159,000 \times \frac{12}{112}$, which is equal to 17,035.71.

Pursuant to Tax Ruling TR-2015/G23 (as amended by TR-2015/G27, TR-2016/G34 and TR-2017/G44), if your annual turnover is more than or equal to MVR 5 million, you must submit an Output Tax Statement together with your return. Instructions on completing the Output Tax Statement is available at <https://bit.ly/2nDAc0j>.

Column 8: Input Tax

This is the amount of GST that you have paid to other GST registered persons. If an input tax invoice relates to more than one taxable activity, you are required to apportion the tax invoice to the relevant taxable activities on a reasonable basis.

If you are claiming input tax you must submit an Input Tax Statement together with the return. You are not required to submit a separate Input Tax Statement for each taxable activity. Instead, you are required to prepare a single Input Tax Statement for all taxable activities registered under the respective TIN. For more information on completing the Input Tax Statement, refer to the instructions available at <https://bit.ly/2xPCltK>.

Column 9: Average Daily Rate (ADR) in USD

This field must be completed by tourist resorts, tourist hotels, tourist guesthouses and tourist vessels only. A separate ADR must be calculated for each resort, hotel, guesthouse and vessel. You are required to use the following formula to calculate your ADR:

$$\frac{\text{Total room revenue earned during the period}}{\text{Total number of room nights that earned the revenue (excluding complimentary rooms and house use rooms)}}$$

Total room revenue earned during the period must be calculated inclusive of service charge, but exclusive of GST.

Column 10: Occupancy (%)

This field must be completed by tourist resorts, tourist hotels, tourist guesthouses and tourist vessels only. Occupancy must be separately calculated for each resort, hotel, guesthouse and vessel. You are required to use the following formula to calculate the occupancy:

$$\frac{\text{Total room nights that were occupied during the period (excluding complimentary rooms and house use rooms)}}{\text{Total room nights available during the period}} \times 100$$

You must now add up all columns and transfer the totals to the respective boxes on page 1. If you are using the fillable version of this form, column totals will be automatically transferred to page 1.

You may now complete the rest of page 1.

Item 1: Sales of supplies subject to GST at 12% (inclusive of GST)

This is the sum of all figures in column 3 of the table on page 2.

Item 2: Sales of zero-rated supplies

This is the sum of all figures in column 4 of the table on page 2.

Item 3: Sales of exempt supplies

This is the sum of all figures in column 5 of the table on page 2.

Item 4: Sales of supplies which are out of scope of GST

This is the sum of all figures in column 6 of the table on page 2.

Item 5: Total sales

This is the sum of the figures in items 1, 2, 3 and 4.

Item 6: Output tax

This is the sum of all figures in column 7 of the table on page 2.

Item 7: Input tax

This is the sum of all figures in column 8 of the table on page 2.

Item 8: Amount of GST in respect of irrecoverable debts written off

The amount of GST with respect to an amount of irrecoverable debt written off, which has been included in the output tax figure in an earlier GST Return, can be deducted here.

Item 9: GST collected in excess

The amount of GST charged on non-taxable goods or services and the amount of tax overcharged.

Item 10: GST LIABILITY FOR THE PERIOD

This is the amount of tax to be paid for the period covered by your return. Calculate this figure by subtracting item 7 from item 6 and adding or subtracting the figure in item 8.

If item 9 is negative, write the figure with a minus sign (-) in front. If the amount is positive, it is the amount of GST payable for the taxable period in question.

Item 11: Amount being paid

This is the amount of tax being paid while submitting the Return. If the amounts in items 9 and 10 are different, you must explain the difference in the space provided.

How to deal with credit notes and debit notes

- *Add* any debit notes issued by you during the period in column 3, 4, 5 or 6 of page 2.
- *Deduct* any debit notes issued to you during the period in column 3, 4, 5 or 6 of page 2.
- *Deduct* any credit notes issued by you during the period in column 3, 4, 5 or 6 of page 2.
- *Add* any credit notes issued to you during the period in column 3, 4, 5 or 6 of page 2.

If you upload output tax statement, you may bring above mentioned adjustments in column B, C, D or E of “Other Transactions” sheet.

Declaration

If you are filing your return “offline”, it must be signed by an authorized signatory registered with MIRA. The managing director of a company, managing partner of a partnership or the owner of a sole proprietorship may also sign the return. Companies, partnerships, cooperative societies and other legal entities must stamp their official seal in the relevant box.

You must declare that the information provided in your Return is true and correct, and that it represents your assessment as required under the Goods and Services Tax Act. You must also declare that you have no objection to MIRA updating your contact details and mailing address as stated in the box at the top of page 1.

If there are any issues with the return, we will contact the person who has signed the declaration.

Schedule One – Service Charge

You are required to complete this schedule:

- if you collect, or are required to collect service charge under Section 52 of the Employment Act (Law Number 2/2008); and
- the return you are filing is for a taxable period beginning on or after 1 January 2022.

“Months” column in the schedule corresponds to the respective “submission months” of the service charge information to MIRA and Labour Relations Authority (LRA) under Section 52(e) of the Employment Act. Hence, in this schedule, you must use same calculation periods used in the service charge information sheets.

In the schedule, fill “submission months” falling within the taxable period for which the return is being filed.

Find out more

Instructions on completing service charge information sheet is available at <https://bit.ly/3tgGnat>

FOR QUERIES



1415



1415@mira.gov.mv

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