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Maldives Inland Revenue Authority
Male' / Republic of Maldives

C I R C U L A R

Reference Number: 220-RPP/2010/05
Date: 22 December 2010
To: All T-GST Registered Persons
Subject: **Basis for Tax Calculation and Taxable Period**

This is to inform those T-GST registered persons who have requested to use the "Payment Basis" and "Hybrid Basis" as the basis for tax calculation, that you are required to use the "Invoice Basis" as the basis for tax calculation until further notice by this Authority.

Furthermore, those T-GST registered persons who have requested to use two-monthly and six-monthly taxable periods are required to submit monthly tax returns until further notice by this Authority.

Should you have any queries, please e-mail us at registration@mira.gov.mv.

Thank you,

Yazeed Mohamed
Commissioner General of Taxation