

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

C I R C U L A R

Reference Number: 220-AA/2011/09
Date: 10 March 2011
To: All T-GST Registered Persons
Subject: **Request for T-GST Related Information**

All T-GST Registered Persons are requested to submit the following information, **where applicable**, to the Maldives Inland Revenue Authority by 24th March 2011. Please email the required information to audit@mira.gov.mv (Email Subject: 220-AA/2011/09). All formats in the annexes to this Circular are available for download from our website www.mira.gov.mv.

1. Details of Advance Bookings

Pursuant to Section 15(b) of the T-GST Regulation, you are requested to submit details of advance bookings as follows using the format in *Annex 1* to this Circular.

- Details of advance bookings that were made between 8 September 2010 and 31 December 2010 which correspond to services that were or would be supplied after 1 January 2011.
- Details of advance bookings that were made between 8 September 2009 and 31 December 2009 which correspond to services that were or would be supplied after 1 January 2010.

2. Service Charge Policy

Pursuant to Section 33(b) of the T-GST Regulation, you are requested to submit details of your service charge policy, using the format in *Annex 2* to this Circular.



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3. Average Daily Rate

You are requested to inform us of your policy on calculating the Average Daily Rate (ADR) as per the requirement under item 4 of Tax Ruling (T-GST 1) dated 1st February 2011, and the ADR or ADRs that were used for the purpose of determining the value of rooms supplied on a complimentary basis in January.

Should you have any queries, please call us at 332 2261 or email us at audit@mira.gov.mv.

Thank you,

A handwritten signature in black ink, appearing to read 'Yazeed Mohamed', is written over a horizontal line.

Yazeed Mohamed

Commissioner General of Taxation



Annex 1: Details of Advance Bookings

Details of Advance Bookings

TIN:

Taxpayer Name:

Time Period: 8 September 2010 – 31 December 2010

No.	Date of Booking	Recipient of Service	No. of Pax	Date of Physical Supply of Service	Amount Received in Advance (US\$)
Total					

Time Period: 8 September 2009 – 31 December 2009

No.	Date of Booking	Recipient of Service	No. of Pax	Date of Physical Supply of Service	Amount Received in Advance (US\$)
Total					



Annex 2: Service Charge Policy

Service Charge Policy

TIN:

Taxpayer Name:

Description of Service	Rate of Service Charge