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## CIRCULAR

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**Reference Number:** 220-TP/CIR/2016/04  
**Date:** 14 June 2016  
**To:** Taxpayers registered for GST  
**Subject:** Use of logo by online businesses

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Pursuant to section 10(c) of the Goods and Services Tax Regulation (Regulation Number 2011/R-43), taxpayers who conduct their business online shall display their TIN in a conspicuous place on the online portal, together with a logo designated by MIRA to indicate that the taxpayer is registered for GST.

The logo specified in section 10(c) of the Regulation can be requested from our website at <http://www.mira.gov.mv/OnlineBusinesses.aspx>. The logo generated will specify the TIN and name of the respective taxpayer, and it will be emailed to the taxpayer's registered email address.

Should you have any queries, please call 1415 or email us at 1415@mira.gov.mv.

Yazeed Mohamed  
Commissioner General of Taxation