

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

C I R C U L A R

Reference Number: 220-TSP/CIR/2012/24

Date: 11 December 2012

To: GST Registered Person

Subject: **Revised GST Returns**

The tax returns required to be filed under the Goods and Services Tax Act (Law Number 10/2011) – MIRA 205 and MIRA 206 – have been revised with the following changes:

MIRA 206 (Tourism Goods and Services)

- Registered persons are now required to identify the amount of input tax pertaining to each taxable activity registered under the respective Taxpayer Identification Number (TIN), and submit a separate Statement of Input Tax for each taxable activity. The Statement of Input Tax has also been revised.
- The rate of tourism sector GST increases to 8% from 1 January 2013 onwards (see section 15(b) of the Goods and Services Tax Act).
- The relief granted under section 100(b) of the Goods and Services Tax Regulation (Regulation Number 2011/R-43) expired on 1 October 2012 (see MIRA circular number 220-PR/CIR/2012/19 dated 1 October 2012). Hence, you are no longer required to show the value of service charge on your return.

MIRA 205 (General Goods and Services)

- Registered persons are now required to identify the amount of input tax pertaining to each taxable activity registered under the respective Taxpayer Identification Number (TIN), and submit a separate Statement of Input Tax for each taxable activity. The Statement of Input Tax has also been revised.



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The revised returns and the Statement of Input Tax, labeled as “version 12.2”, are now available on the MIRA website. **All GST registered persons are required to file version 12.2 for taxable periods beginning on 1 January 2013 or thereafter.**

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

A handwritten signature in blue ink, appearing to read 'Yazeed Mohamed', is written over a horizontal line. The signature is fluid and cursive.

Yazeed Mohamed
Commissioner General of Taxation