بسم الله الرحمن الرحيم

MALDIVES
INLAND REVENUE
AUTHORITY

CIRCULAR

Reference Number: 220-TSS/CIR/2017/9

Date: 29 May 2017

To: GST registered persons whose annual turnover is between MVR 10-20 million

Subject: **Submission of Output Tax Statement**

Reference is made to Tax Ruling TR-2015/G23 (Documents to be submitted with GST Return) as amended by Tax Ruling TR-2016/G38 (Third amendment to the Tax Ruling TR-2015/G23).

In accordance with paragraph 15(d) of the aforementioned Tax Ruling, GST registered persons with an annual turnover of less than MVR 20 million and more than MVR 10 million are required to file an Output Tax Statement together with their GST Returns for taxable periods beginning on or after 1 July 2017.

Pursuant to paragraph 13(a) of the Tax Ruling, GST registered persons specified above are required to upload their Input Tax Statements and Output Tax Statements via the "MIRAconnect" online portal.

Login details for the portal, including the username and the password will be sent to the registered email address for the taxpayer.

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

Yazeed Mohamed
Commissioner General of Taxation