



# GOODS & SERVICES TAX (GST)

F-GST/07/2011

## Tax Return

It is a report prepared and filed at MIRA declaring the tax payable.

Persons carrying on activities in the tourism sector should file the Tax Return, MIRA 206.

Persons carrying on activities in other sectors should file the Tax Return, MIRA 205.



## Taxable period can be determined as follows;

Businesses whose total value of goods and services is less than 1 million Rufiyaa	Once every 3 months
Businesses whose total value of goods and services exceeds 1 million Rufiyaa	Once every month

## Filing the Tax Return and paying tax

Tax Return should be filed and GST should be paid before the 28<sup>th</sup> day of the month following the end of the taxable period

If the deadline falls on a weekend or a public holiday, tax return should be submitted on the day the government re-opens for business.

GST for activities in tourism sector should be paid in **US Dollars**

GST for activities in all other Sectors should be paid in **Maldivian Rufiyaa**



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