

GST Return

GENERAL GOODS AND SERVICES

Tax returns without the following details will not be accepted.

GST TIN (Taxpayer Identification Number)

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Your TIN as it appears on your GST Registration Certificate

Taxpayer Name

Your name as it appears on your GST Registration Certificate

Taxpayer's Contact Details

Telephone / Mobile

Email Address

Taxpayer's Mailing Address

House Name / Building Name

Level

Apartment Number

Street

Island / District

Atoll / City

Postcode

Country

Taxable Period

D	D	M	M	Y	Y	Y	Y
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From

D	D	M	M	Y	Y	Y	Y
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To

Please complete the table overleaf before filling in the rest of this page.

Rufiyaa

(rounded off to the nearest Rufiyaa)

- 1 Sales of supplies subject to GST at 6% (*inclusive of GST*)
- 2 Sales of zero-rated supplies
- 3 Sales of exempt supplies
- 4 Sales of supplies which are out of scope of GST
- 5 Total sales (*Sum of Boxes 1 to 4*)
- 6 Output tax
- 7 Input tax (*Please attach the Statement of Input Tax*)
- 8 Amount of GST in respect of irrecoverable debts written off
- 9 GST collected in excess
- 10 **GST LIABILITY FOR THE PERIOD** (*Box 6 minus Box 7 and Box 8 plus Box 9*)
- 11 Amount being paid

If the amounts in Boxes 10 and 11 are different, please provide an explanation below.

Declaration

I declare that the information in this Return is true and correct and represents my assessment as required under the Goods and Services Tax Act (Law Number 10/2011), and that I am authorised to sign this Return. I further declare that I have no objection to MIRA updating the taxpayer's contact details and mailing address as specified above. I understand that MIRA will contact me if there are any issues with this Return.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
Title	First Name	Other Names	Contact Number									
<input type="text"/>			<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y	<input type="text"/>
D	D	M	M	Y	Y	Y	Y					
Designation			Date	Signature & Seal								

For Office Use Only

<input type="text"/>	<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y	<input type="text"/>	<input type="text"/>
D	D	M	M	Y	Y	Y	Y				
Received By	Received Date	Voucher Number	Verified By								

1	2	3	4	5	6	7	8
TOTAL							

↓
↓
↓
↓
↓
↓
↓

Transfer to **1** Transfer to **2** Transfer to **3** Transfer to **4** Transfer to **6** Transfer to **7**

¹ Taxable activity number, as it appears on the GST Registration Certificate

² Name of the taxable activity, as it appears on the GST Registration Certificate

³ Revenue from the sale of supplies subject to GST at 6% (inclusive of GST)

⁴ Revenue from the sale of zero-rated supplies

⁵ Revenue from the sale of supplies exempted from GST

⁶ Revenue from the sale of goods stated in Section 3(b) of the GST Act or from other transactions which are out of scope of the GST Act

⁷ Box 3 multiplied by $\frac{6}{106}$

⁸ Input tax relating to each taxable activity. If you are unable to relate an input tax invoice to a particular taxable activity, apportion such input tax to the relevant taxable activities using a reasonable ratio.

Please use additional copies of this page if necessary

SCHEDULE ONE - SERVICE CHARGE

- Complete this schedule ONLY if you are required to collect service charge under Section 52 of the Employment Act (Law Number 2/2008).
- You are required to complete this schedule for periods beginning on or after 1 January 2022.
- Include in this schedule, service charge information only for the months covered by this GST return.

Calculation Period Service charge amount carried forward from previous month / period

From To

Months	Service Charge Details							
	Total income subject to service charge <small>1</small>	Total service charge collection <small>2</small>	Deductions (administrative fee) <small>3</small>	Number of employees receiving service charge <small>4</small>	Total number of working days of all employees <small>5</small>	Service charge payable per day <small>6</small>	Total service charge paid to employees <small>7</small>	Currency <small>8</small>
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								

¹ Total income subject to service charge for that month.

² Total amount collected as service charge.

³ Amount deducted as administrative fee, if any. (This amount must not exceed 1% of the total of service charge collected.)

⁴ Total number of employees entitled for service charge for the month (employees who worked during the month).

⁵ Total number of days employees reported to work.

⁶ Service charge payable per day = Total amount to be distributed as service charge ÷ Total number of days employees worked in that month.

⁷ Amount distributed to employees during the month as service charge.

⁸ Currency in which service charge was paid to the employees.