MALDIVES INLAND REVENUE AUTHORITY

MIRA 206
Version 22.1

GST Return
TOURISM GOODS AND SERVICES

Tax returns without the following details will not be accepted.

GST TIN (Taxpayer Identification Number)

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 — *From*

D D M M Y Y Y Y — *To*

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

		United States Dollar (rounded off to the nearest Dollar)
1	**Sales of supplies subject to GST at 12%** ***(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.

Title | First Name | Other Names

Contact Number

Designation

Date (D D M M Y Y Y Y)

Signature & Seal

For Office Use Only

Received By | Received Date (D D M M Y Y Y Y) | Voucher Number | Verified By

Taxable Activity Number [1]	Name of Taxable Activity [2]	Sales of supplies subject to GST at 12% [3]	Sales of zero-rated supplies [4]	Sales of exempt supplies [5]	Sales of supplies which are out of scope of GST [6]	Output Tax [7]	Input Tax [8]	Average Daily Rate (ADR) in USD [9]	Occupancy (%) [10]
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 12% (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 $\frac{12}{112}$

[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.

[9] This field must be completed by tourist resorts, tourist hotels, tourist guest houses and tourist vessels only.

$$\text{ADR during the taxable period} = \frac{\text{Total room revenue earned during the period}}{\text{Total number of room nights that earned the revenue (excluding complimentary rooms and house use rooms)}}$$

[10] This field must be completed by tourist resorts, tourist hotels, tourist guest houses and tourist vessels only.

$$\text{Average occupancy during the taxable period} = \frac{\text{Total room nights that were occupied during the period (excluding complimentary rooms and house use rooms)}}{\text{Total room nights available during the period}} \times 100$$

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 period 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 D D M M Y Y Y Y *From* D D M M Y Y Y Y *To*

Service charge amount carried forward from previous month / period

Months	Service Charge Details							
	Total income subject to service charge [1]	Total service charge collection [2]	Deductions (administrative fee) [3]	Number of employees receiving service charge [4]	Total number of working days of all employees [5]	Service charge payable per day [6]	Total service charge paid to employees [7]	Currency [8]
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.