



MALDIVES
INLAND REVENUE
AUTHORITY

GST Return

TOURISM 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.

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.

<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								

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.

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