



MALDIVES
INLAND REVENUE
AUTHORITY

How to complete the Output Tax Statement

Read the following instructions before you read the rest of the guide.

1. If you are required to submit the Output Tax Statement with your GST return, you are required to file your return along with the Output Tax Statement and the Input Tax Statement via our online portal “MIRAconnect”. If you are faced with a situation where you are unable to file through the portal, you may request us to allow you to file “offline”. We will allow you to do so if your circumstances are genuine and exceptional.
2. There are two sheets – “TaxInvoices” and “OtherTransactions” – in your Output Tax Statement Microsoft Excel file. You must complete both sheets.
3. In the “TaxInvoices” sheet, you must include all tax invoices issued to other GST registered persons during the taxable period. In the “OtherTransactions” sheet, for each taxable activity, include total sales during the taxable period, excluding the transactions in the “TaxInvoices” sheet.
4. You are not required to submit a separate Output Tax Statement for each taxable activity. Instead, you are required to prepare a single Output Tax Statement for all taxable activities registered under the respective TIN.
5. All the figures in this statement must be in the currency in which your GST return is prepared.
6. If an invoice is in a currency other than the currency in which your GST return is prepared, the invoice must be converted to the relevant currency by using a rate within $\pm 2\%$ of the rate published by the Maldives Monetary Authority, pertaining to the time of supply of the transaction.
7. When you upload the Output Tax Statement to MIRAconnect, items 1-7 of your GST return will be automatically filled.

How to complete the Output Tax Statement

“TaxInvoices” sheet

The “TaxInvoices” sheet of the Output Tax Statement must include the details of the all tax invoices issued to other GST registered persons during the taxable period. In this sheet, you must not include details of invoices issued to persons not registered for GST.

There are 9 pieces of information which you need to tell us about each invoice issued to other GST registered persons.

- **Customer TIN:** Write the 13-digit TIN (Taxpayer Identification Number) of the customer as stated on your tax invoice.
- **Customer Name:** Write the name of the customer as stated on your tax invoice.
- **Invoice No.:** Write the tax invoice number as stated on the tax invoice.
- **Invoice Date:** Write the date of invoice as it appears on the tax invoice.
- **Value of Supplies Subject to GST at 8% or 17%:** Write the total value of supply of goods and services which are subject to GST at 8% or 17% that is included in the tax invoice. *This is the amount excluding GST.*
- **Value of Zero-Rated Supplies:** Write the total value of supply of goods and services which are subject to GST at 0% that is included in the tax invoice.
- **Value of Exempt Supplies:** Write the total value of supply of goods and services which are exempt from GST that is included in the tax invoice.
- **Value of Out-of-Scope Supplies:** Write the total value of supply of goods and services which are out of scope of GST that is included in the tax invoice.
- **Your Taxable Activity No.:** Write the number assigned to the taxable activity to which the tax invoice relates. The Taxable Activity Numbers assigned to your taxable activities are stated on your GST Registration Certificates.

Note: If you raised a tax invoice during this taxable period for a transaction for which time of supplied had occurred in a previous taxable period (i.e. a transaction which you had included in the “OtherTransactions” sheet of a previous taxable period), you must include that tax invoice in this sheet. However, in such cases, you must deduct the same amount from the relevant column of the “OtherTransactions” sheet to ensure that GST on that transaction is not paid twice.

“OtherTransactions” sheet

The “OtherTransactions” sheet of the Output Tax Statement must include, for each taxable activity, the total sales during the taxable period, excluding the transactions in the “TaxInvoices” sheet. In other words, these are the transactions whose “time of supply” fell within this taxable period but which are not included in the “TaxInvoices” sheet. This would include, for example, your cash sales and invoices issued to persons not registered for GST.

In this sheet, you are not required to provide the details of each invoice or bill issued to the customers separately.

- **Your Taxable Activity No.:** Write the number assigned to your taxable activity to which the total sales relate. The Taxable Activity Numbers assigned to your taxable activities are stated on your GST Registration Certificates.
- **Value of Supplies Subject to GST at 8% or 17%:** For each taxable activity, write the total value of supply of goods and services which are subject to GST at 8% or 17% that were not included in the “TaxInvoices” sheet. *This is the amount excluding GST.*
- **Value of Zero-Rated Supplies:** For each taxable activity, write the total value of supply of goods and services which are subject to GST at 0% that were not included in the “TaxInvoices” sheet.
- **Value of Exempt Supplies:** For each taxable activity, write the total value of supply of goods and services which are exempt from GST that were not included in the “TaxInvoices” sheet.
- **Value of Out-of-Scope Supplies:** For each taxable activity, write the total value of supply of goods and services which are out of scope of GST that were not included in the “TaxInvoices” sheet.

You may now upload the Output Tax Statement to MIRAconnect.



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