



# GOODS AND SERVICES TAX (GST)

## Tax Return

### Persons required to register for GST are;

- It is a report prepared by taxpayers and filed to MIRA, declaring their tax payable for the taxable period.
- Persons carrying out taxable activities in the general sector should file their GST return through MIRA 205 form.
- Persons carrying out taxable activities in the tourism sector should file their GST return through MIRA 206 form.

### Taxable period can be determined as follows;

Businesses whose monthly total value of goods and services is less than 1 million Rufiyaa	Once every 3 months
Businesses whose monthly total value of goods and services is equal to or more than 1 million Rufiyaa	Once every month

*(Businesses who has a quarterly taxable period may opt to choose a monthly taxable period, with the approval of the Commissioner General of Taxation)*

### Filing the tax return and paying taxes

- The deadline for return filing and payment is the 28th day of the month following the end of the taxable period.
- If the due date for your GST return falls on a weekend or a public holiday, it will be due the next working day.
- GST for activities in the tourism sector should be paid in United States Dollars (USD). (This payment can be made through a MasterCard Business Debit Card issued by Bank of Maldives)
- GST for activities in the general sector should be paid in Maldivian Rufiyaa.