بِسْمِ اللَّهِ الرَّحْمَٰنِ الرَّحِيمِ

Celebrating our Achievements

MALDIVES INLAND REVENUE AUTHORITY

CIRCULAR

Reference Number: 220-TD/CIR/2026/06

Date: 23 November 2026

To: Persons registered for general sector GST

Subject: **Mandatory online filing and payment of general sector GST**

Reference is made to section 78-2 of the Goods and Services Tax Regulation (Regulation Number 2011/R-43).

Please be informed that, effective from 1 January 2027, persons registered for General Sector GST under the Goods and Services Tax Act (Law No. 10/2011) are required to file their GST returns (MIRA 205) online via MIRA's online portal "MIRAconnect", and to pay GST via MIRAconnect or the Maldives Real Time Gross Settlement (MRTGS).

Persons registered for Tourism Sector GST must continue to file their GST returns (MIRA 206) online via MIRAconnect and make GST payments via MIRAconnect or the Maldives Real Time Gross Settlement (MRTGS).

Please be informed that MIRAconnect login credentials are provided to every taxpayer through their registered email address upon registration with MIRA under a tax law.

Please refer to the MIRAconnect User Guide for detailed information on using MIRAconnect, including instructions on filing GST returns and making GST payments. For further information or assistance, please contact MIRA at 1415 or email 1415@mira.gov.mv.