



CIRCULAR

Reference Number: 220-TSS/CIR/2020/03
Date: 16 November 2020
To: Taxpayers registered for GST
Subject: **Revised MIRA 205 and MIRA 206 (GST Returns)**

The General Sector GST Return (MIRA 205) and the Tourism Sector GST Return (MIRA 206) required to be filed under the Goods and Service Tax Act (Law Number 10/2011) have been revised. In the first page of the returns, item number 9 is added as “GST collected in excess”. The amounts that must be reported in this item include, the amount of GST charged on non-taxable goods or services and the amount of tax overcharged.

All GST registered persons are required to use version 20.2 of the GST return effective from 1 December 2020. The revised returns (version 20.2) are available on our website.

Should you have any queries, please call 1415 or email us at 1415@mira.gov.mv.