

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Mandatory online filing of general sector GST return

Reference No.: TR-2016/A10

Date of issue: Thursday, 29 December 2016

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. This ruling is legally binding.

Introduction

1. This ruling makes it mandatory for GST registered persons whose annual turnover exceeds MVR 20 million, to file their general sector GST Returns to MIRA via MIRAconnect.
2. Section 17 of the Online Filing and Payment Regulation (Regulation Number 2015/R-147) states:
The Commissioner General shall have the discretion to make it mandatory for taxpayers who meet the conditions determined by MIRA to file their tax returns via MIRAconnect and to make payments online or via [Maldives Real Time Gross Settlement (MRTGS)], pursuant to a notice issued by the Commissioner General.

Ruling

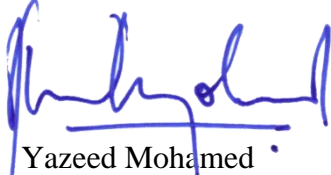
3. GST registered persons whose annual turnover is more than or equal to MVR 20 million, shall file their GST Returns for General Goods and Services (MIRA 205) to MIRA via MIRAconnect, for taxable periods beginning on or after 1 January 2017.
4. Paragraph 3 of this ruling shall be subject to Tax Rulings TR-2015/A3 (Mandatory online filing and payment for large taxpayers) and TR-2016/A7 (Mandatory online filing and payment of Withholding Tax and tourism sector GST).
5. Notwithstanding paragraph 3 of this ruling, the Commissioner General shall have the discretion to accept tax returns filed otherwise, upon request of the taxpayer.



- 2 -

Date of Effect

6. This ruling shall have effect from its date of issue.



Yazeed Mohamed
Commissioner General of Taxation

This is the unofficial translation of the original ruling issued in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this ruling, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this ruling and this translation be read concurrently.