

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

CIRCULAR

Reference Number: 220-TSP/CIR/2014/11

Date: 9 December 2014

To: Persons registered for general sector GST

Subject: Revised MIRA 205 (General Goods and Services)

The GST Return (MIRA 205) required to be filed under the Goods and Services Tax Act (Law Number 10/2011) has been revised with the following changes:

- Taxpayers are now required to provide their contact details (telephone number, mobile number, fax number and email address) and mailing address on the Return.
- A new box (Box 10: Amount being paid) is added to the first page of the Return. You are required to provide an explanation if the amount in Box 9 (GST liability for the period) and Box 10 (Amount being paid) are different.

The revised GST Return and the Statement of Input Tax, both labeled as “version 14.1”, and instructions on how to complete the form are now available on our website. **All persons registered for general sector are required to file version 14.1 of the GST Return and the Statement of Input Tax for taxable periods beginning on or after 1 January 2015.**

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

Yazeed Mohamed

Commissioner General of Taxation