



CIRCULAR

Reference Number: 220-TD/CIR/2020/06
Date: 7 July 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 with the following change:

- Item 8 in the first page of the returns has been changed to “Amount of GST in respect of irrecoverable debts written off”. Registered persons are required to include, in this item, the amount of GST paid on irrecoverable debts written off. Following this amendment, registered persons are not required to get an approval of MIRA to declare an amount in this item.

All GST registered persons are required to file version 20.1 of the GST return effective from 1 August 2020. The revised returns (version 20.1) are available on our website.

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

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