



CIRCULAR

Reference Number: 220-TFD/CIR/2018/04
Date: 14 June 2018
To: GST registered persons whose annual turnover is between MVR 5-10 million
Subject: **Submission of Output Tax Statement**

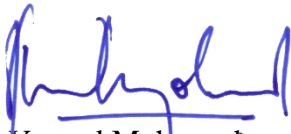
Reference is made to Tax Ruling TR-2015/G23 (Documents to be submitted with GST Return) as amended by Tax Ruling TR-2017/G44 (Fourth amendment to the Tax Ruling TR-2015/G23).

In accordance with paragraph 15(e) of the aforementioned Tax Ruling, GST registered persons with an annual turnover of less than MVR 10 million and more than MVR 5 million are required to file an Output Tax Statement together with their GST Returns for taxable periods beginning on or after 1 June 2018.

Pursuant to paragraph 13(a) of the Tax Ruling, GST registered persons specified above are required to upload their Input Tax Statements and Output Tax Statements via the "MIRAconnect" online portal.

Login details for the portal, including the username and the password will be sent to the registered email address for the taxpayer.

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



Yazeed Mohamed
Commissioner General of Taxation