
CIRCULAR

Reference Number: 220-TSD/CIR/2016/07

Date: 26 September 2016

To: All Taxpayers

Subject: **Mandatory online filing and payment of TGST and WHT**

Reference is made to the Tax Ruling TR-2016/A7 (Mandatory online filing and payment of Withholding Tax and tourism sector GST) issued on 29 August 2016.

Pursuant to the aforementioned Tax Ruling, all taxpayers are required to file their Withholding Tax Returns (MIRA 301) and GST Returns for Tourism Goods and Services (MIRA 206) via MIRAconnect and make payments via MIRAconnect or the Maldives Real Time Gross Settlement (MRTGS) facility from 1 October 2016 onwards.

Taxpayers who are not registered for MIRAconnect will be automatically registered for MIRAconnect and the account information will be sent to their registered e-mail addresses.

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



Hassan Zareer
Deputy Commissioner General of Taxation