

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

CIRCULAR

Reference Number: 220-TP/CIR/2015/5
Date: 29 April 2015
To: Persons registered for GST
Subject: **Output Tax Statement**

Reference is made to the Tax Ruling Number TR-2015/G23 issued on 5 February 2015.

Please be informed that the format of the Output Tax Statement in Annex 2 of the abovementioned tax ruling has been changed as per Annex 1 of this circular.

You are kindly requested to take note of the following when completing the Output Tax Statement:

1. You must include in the table, all tax invoices issued to other GST registered persons during the taxable period. DO NOT include invoices issued to persons not registered for GST.
2. If, in relation to a particular taxable activity, the total of the "GST" column in the table in Annex 1 is different from the amount in the "Output Tax" column on page 2 of your GST Return, you are required to provide a reconciliation of the two figures.

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

Yazeed Mohamed
Commissioner General of Taxation

