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## CIRCULAR

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**Reference Number:** 220-TP/CIR/2016/05  
**Date:** 20 June 2016  
**To:** Taxpayers registered for GST  
**Subject:** Revised MIRA 205 and MIRA 206

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The General Sector GST Return (MIRA 205) and the Tourism Sector GST Return (MIRA 206) required to be filed under the Goods and Services Tax Act (Law Number 10/2011) have been revised with the following change:

- Taxpayers are now required to complete all of the information specified in the box at the top of the return. We will no longer accept GST returns if all the information in the box are not completed.

**Persons registered for GST should file version 16.1 of these returns from the date of this circular.** The revised GST returns (Version 16.1) are available on our website.

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

Yazeed Mohamed  
Commissioner General of Taxation