

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

CIRCULAR

Reference Number: 220-TSP/CIR/2014/8

Date: 19 October 2014

To: Persons registered for tourism sector GST

Subject: **Change of rate of tourism sector GST on 1 November 2014**

Pursuant to the First Amendment to the Goods and Services Tax Act (Law Number 6/2014), the rate of tourism sector GST will increase to 12% on 1 November 2014.

Tourist establishments are requested to take note of the application of the “time of supply” principle for goods and services supplied to guests arriving before 1 November 2014 and departing on or after 1 November 2014. The application of the time of supply principle in such cases is explained in Tax Ruling TR-2014/G21.

Further, registered persons who file their GST returns on a quarterly basis are required to file three separate returns for the fourth quarter of 2014 as follows:

- For October 2014, version 12.2 of MIRA 206 (return and payment due by 28 January 2015)
- For November 2014, version 14.1 of MIRA 206 (return and payment due by 28 January 2015)
- For December 2014, version 14.1 of MIRA 206 (return and payment due by 28 January 2015)

Registered persons who file their GST returns on a monthly basis are required to use version 14.1 of MIRA 206 for taxable periods beginning on or after 1 November 2014.

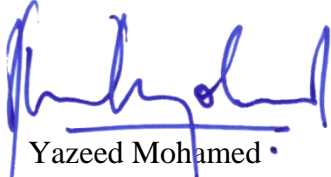
In addition, all registered persons are required to submit version 14.1 of the Statement of Input Tax together with version 14.1 of MIRA 206.

Version 14.1 of MIRA 206, together with instructions on how to complete the form, is now available on our website.



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For further information, please refer to Tax Ruling TR-2014/G21. Should you have any queries, please call 1415 or email us at 1415@mira.gov.mv.



Yazeed Mohamed •
Commissioner General of Taxation