



CIRCULAR

Reference Number: 220-TSD/CIR/2016/13
Date: 29 December 2016
To: Persons registered for GST
Subject: Revised Output Tax Statement

Reference is made to the following:

- Tax Ruling TR-2015/G23 (Documents to be submitted with GST return), as amended by Tax Rulings TR-2015/G27 (First amendment to the Tax Ruling TR-2015/G23), TR-2016/G34 (Second amendment to the Tax Ruling TR-2015/G23) and TR-2016/G38 (Third amendment to the Tax Ruling TR-2015/G23).
- Circular Number 220-TP/CIR/2015/5 (Output Tax Statement).
- Circular Number 220-TP/CIR/2015/06 (Changes to Input Tax Statement and Output Tax Statement).

Please be informed that the format of the Output Tax Statement referred to in paragraph 5(c) of the Tax Ruling TR-2015/G23 (as amended) has been revised as per **Annex 1** of this circular. The template and instructions on how to complete it are available on our website.

GST registered persons who are required to submit the Output Tax Statement in accordance with paragraph 15 of the Tax Ruling TR-2015/G23 (as amended) are required to file version 16.1 of the Output Tax Statement for taxable periods beginning on or after 1 January 2017.

Should you have any queries or wish to arrange a training session on completing the revised Output Tax Statement, please call 1415 or email us at 1415@mira.gov.mv.

Yazeed Mohamed
Commissioner General of Taxation

