

GST Return

TOURISM GOODS AND SERVICES

Tax returns without the following details will not be accepted.

GST TIN (Taxpayer Identification Number) <input style="width: 100%; height: 20px;" type="text"/> <small>Your TIN as it appears on your GST Registration Certificate</small>	Taxpayer Name <input style="width: 100%; height: 20px;" type="text"/> <small>Your name as it appears on your GST Registration Certificate</small>																
Taxpayer's Contact Details <table style="width: 100%;"> <tr> <td style="width: 30%;"><input style="width: 95%; height: 20px;" type="text"/></td> <td style="width: 70%;"><input style="width: 95%; height: 20px;" type="text"/></td> </tr> <tr> <td><small>Telephone / Mobile</small></td> <td><small>Email Address</small></td> </tr> </table>		<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<small>Telephone / Mobile</small>	<small>Email Address</small>												
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<small>Telephone / Mobile</small>	<small>Email Address</small>																
Taxpayer's Mailing Address <table style="width: 100%;"> <tr> <td style="width: 40%;"><input style="width: 95%; height: 20px;" type="text"/></td> <td style="width: 10%;"><input style="width: 95%; height: 20px;" type="text"/></td> <td style="width: 10%;"><input style="width: 95%; height: 20px;" type="text"/></td> <td style="width: 40%;"><input style="width: 95%; height: 20px;" type="text"/></td> </tr> <tr> <td><small>House Name / Building Name</small></td> <td><small>Level</small></td> <td><small>Apartment Number</small></td> <td><small>Street</small></td> </tr> <tr> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> </tr> <tr> <td><small>Island / District</small></td> <td><small>Atoll / City</small></td> <td><small>Postcode</small></td> <td><small>Country</small></td> </tr> </table>		<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<small>House Name / Building Name</small>	<small>Level</small>	<small>Apartment Number</small>	<small>Street</small>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<small>Island / District</small>	<small>Atoll / City</small>	<small>Postcode</small>	<small>Country</small>
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<small>Island / District</small>	<small>Atoll / City</small>	<small>Postcode</small>	<small>Country</small>														
Taxable Period <table style="width: 100%;"> <tr> <td style="width: 50%;"><input style="width: 95%; height: 20px;" type="text"/></td> <td style="width: 50%;"><input style="width: 95%; height: 20px;" type="text"/></td> </tr> <tr> <td><small>From</small></td> <td><small>To</small></td> </tr> </table>		<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<small>From</small>	<small>To</small>												
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Please complete the table overleaf before filling in the rest of this page.

	United States Dollar <small>(rounded off to the nearest Dollar)</small>
1 Sales of supplies subject to GST at 12% <i>(inclusive of GST)</i>	<input style="width: 100%; height: 20px;" type="text"/>
2 Sales of zero-rated supplies	<input style="width: 100%; height: 20px;" type="text"/>
3 Sales of exempt supplies	<input style="width: 100%; height: 20px;" type="text"/>
4 Sales of supplies which are out of scope of GST	<input style="width: 100%; height: 20px;" type="text"/>
5 Total sales <i>(Sum of Boxes 1 to 4)</i>	<input style="width: 100%; height: 20px;" type="text"/>
6 Output tax	<input style="width: 100%; height: 20px;" type="text"/>
7 Input tax <i>(Please attach the Statement of Input Tax)</i>	<input style="width: 100%; height: 20px;" type="text"/>
8 Amount of GST in respect of irrecoverable debts written off	<input style="width: 100%; height: 20px;" type="text"/>
9 GST collected in excess	<input style="width: 100%; height: 20px;" type="text"/>
10 GST LIABILITY FOR THE PERIOD <i>(Box 6 minus Box 7 and Box 8 plus Box 9)</i>	<input style="width: 100%; height: 20px;" type="text"/>
11 Amount being paid	<input style="width: 100%; height: 20px;" type="text"/>
<i>If the amounts in Boxes 10 and 11 are different, please provide an explanation below.</i>	
<input style="width: 100%; height: 100%;" type="text"/>	

Declaration

I declare that the information in this Return is true and correct and represents my assessment as required under the Goods and Services Tax Act (Law Number 10/2011), and that I am authorised to sign this Return. I further declare that I have no objection to MIRA updating the taxpayer's contact details and mailing address as specified above. I understand that MIRA will contact me if there are any issues with this Return.

<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
<small>Title</small>	<small>First Name</small>	<small>Other Names</small>	<small>Contact Number</small>
<input style="width: 95%; height: 20px;" type="text"/>			<input style="width: 95%; height: 20px;" type="text"/>
<small>Designation</small>			<small>Date</small>
			<small>Signature & Seal</small>

For Office Use Only

<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
<small>Received By</small>	<small>Received Date</small>	<small>Voucher Number</small>	<small>Verified By</small>

Taxable Activity Number 1	Name of Taxable Activity 2	Sales of supplies subject to GST at 12% 3	Sales of zero-rated supplies 4	Sales of exempt supplies 5	Sales of supplies which are out of scope of GST 6	Output Tax 7	Input Tax 8	Average Daily Rate (ADR) in USD 9	Occupancy (%) 10
TOTAL									



¹ Taxable activity number, as it appears on the GST Registration Certificate
² Name of the taxable activity, as it appears on the GST Registration Certificate
³ Revenue from the sale of supplies subject to GST at 12% (inclusive of GST)
⁴ Revenue from the sale of zero-rated supplies
⁵ Revenue from the sale of supplies exempted from GST
⁶ Revenue from the sale of goods stated in Section 3(b) of the GST Act or from other transactions which are out of scope of the GST Act
⁷ Box 3 multiplied by $\frac{12}{112}$
⁸ Input tax relating to each taxable activity. If you are unable to relate an input tax invoice to a particular taxable activity, apportion such input tax to the relevant taxable activities using a reasonable ratio.
⁹ This field must be completed by tourist resorts, tourist hotels, tourist guest houses and tourist vessels only.

$$\text{ADR during the taxable period} = \frac{\text{Total room revenue earned during the period}}{\text{Total number of room nights that earned the revenue (excluding complimentary rooms and house use rooms)}}$$

¹⁰ This field must be completed by tourist resorts, tourist hotels, tourist guest houses and tourist vessels only.

$$\text{Average occupancy during the taxable period} = \frac{\text{Total room nights that were occupied during the period (excluding complimentary rooms and house use rooms)}}{\text{Total room nights available during the period}} \times 100$$