

Instructions on Completing the GST Return (MIRA 205, version 14.1)

You must fill this return if you are registered for GST in the general sector. If you are registered in the tourism sector you are required to fill MIRA 206. All figures in this Return must be in MVR.

- ◆ Please round off all figures on the first page of your return to the nearest whole number. Example: 5,124.61 must be written as 5,125 whereas 5,124.11 must be written as 5,124.
- ◆ If you are claiming input tax, please submit your Statement of Input Tax together with your return.
- ◆ When you submit your return, please ensure that we give you a voucher, and keep it for future reference.
- ◆ Do keep a copy of the return you submit to MIRA.
- ◆ If you are emailing this return, email to returns@mira.gov.mv with all the required documents attached. If there is no issue with the emailed return, MIRA will email you your return voucher within one day of receiving your return.
- ◆ If there is an issue with the return received through email, it will be rejected and you will be notified.

GST TIN (Taxpayer Identification Number)

Your GST TIN is a unique identification number issued to you when you registered for GST. In this box enter the TIN as shown on your GST Registration Certificate. GST return will only be accepted with the correct TIN.

For Example :

GST TIN (Taxpayer Identification Number)										
1	2	3	4	5	6	7	G	S	T	5
0	1									

Your TIN as it appears on your GST Registration Certificate

Taxpayer Name

This is the name of the legal owner of the taxable activities. In this box enter the name of the owner as shown on your GST Registration Certificate.

For Example :

Taxpayer Name
Lavished PVT LTD

Your name as it appears on your GST Registration Certificate

If the taxpayer name does not match with the TIN, the return will be rejected.



Taxpayer's Contact Details

Enter your contact details here. Write the telephone number, mobile number, fax number and the email address of your business establishment.

For Example :

Taxpayer's Contact Details			
960 3338254	960 7778254	960 3316677	info@lavished.com
<small>Telephone</small>	<small>Mobile</small>	<small>Fax</small>	<small>Email Address</small>

Taxpayer's Mailing Address

Write the mailing address of your business here. Important correspondences will be sent to the address stated here.

For Example :

Taxpayer's Mailing Address			
Hiyfaseyha villa	2	1B	Zamaanee goalhi
<small>House Name / Building Name</small>	<small>Level</small>	<small>Apartment Number</small>	<small>Street</small>
Maafushi	K	2712	Maldives
<small>Island / District</small>	<small>Atoll / City</small>	<small>Postcode</small>	<small>Country</small>

Taxable Period

This is the start date and the end date of the taxable period covered by your GST Return. Your taxable period depends on your monthly taxable sales. Your taxable period is mentioned in the letter sent to you with your GST Registration Certificate.

- ◆ If your taxable sales exceed 1 million Rufiyaa per month, your taxable period is each calendar month. In this case the start date of your taxable period is the first day of the calendar month and end date is the last date of the calendar month.

For Example: If you are filing your return for the month of January 2015;

Taxable Period	
0 1 0 1 2 0 1 5	3 1 0 1 2 0 1 5
<small>From</small>	<small>To</small>

- ◆ If your taxable sales does not exceed 1 million Rufiyaa per month, your taxable period is three calendar months. In this case the first date of your taxable period is the first day of the first month of the quarter and the end date is the last day of the last month of the quarter.

For Example: If your taxable period is three calendar months, from January to March 2015;

Taxable Period	
0 1 0 1 2 0 1 5	3 1 0 3 2 0 1 5
<small>From</small>	<small>To</small>

- ◆ If you registered for GST on a date other than the first day of a taxable period, the start date of your taxable period would be the registration date stated on your GST Registration Certificate and the end date would be the last day of the taxable period.

For Example: If your taxable period is three calendar months and the registration date is 15th February 2015;

Taxable Period															
1	5	0	2	2	0	1	5	3	1	0	3	2	0	1	5
From								To							

Your GST Return should cover all transactions whose 'time of supply' falls within the taxable period specified in the Return. Time of supply is the date whichever comes earlier from the below two dates;

- The date you receive a payment, or the**
- Date you issue the tax invoice for a transaction**

If you had received any payment in relation to a specific good or service before you issued a tax invoice, you must pay GST in respect of the transaction during the taxable period in which you received the payment. If you had issued a tax invoice before you received the payment, then you must pay GST in the taxable period in which you issued the tax invoice.

Before completing the remaining boxes on page 1 complete table overleaf.

If you conduct more than one taxable activity, you must fill in the details for each activity on a separate row in the table.

If you are using the fillable version of this form, total figures will automatically be transferred to the first page.

Column 1: Taxable Activity Number

Write the activity number of each of your taxable activities. Activity number is stated on the GST Registration Certificate.

For Example:

Taxable Activity Number
001



Column 2: Name of Taxable Activity

In this column enter the name of each of your taxable activities as shown on your GST Registration Certificates.

For Example :

Name of Taxable Activity
Small shop

Column 3: Sales of supplies subject to GST at 6%

For each taxable activity, write the total revenue that you earned from the sale of supplies which are subject to GST at 6%. This figure **must include the amount of GST** received in relation to those transactions. When you total this column, it gives you the total sales of supplies subject to GST for all your taxable activities.

Column 4: Sales of zero-rated supplies

For each taxable activity, write the total revenue that you earned from the sale of supplies which are subject to GST at 0%. When you total this column it gives you the total revenue from zero-rated supplies for all your taxable activities.

Column 5: Sales of exempt supplies

For each taxable activity, write the total revenue that you earned from the sale of supplies which are exempt from GST. When you total this column it gives you the total revenue from exempted supplies for all your taxable activities.

Column 6: Sales of supplies which are out of scope of GST

For each taxable activity, write the total revenue that you earned from the sale of supplies which are out of scope of GST. When you total this column it gives you the total revenue from out of scope supplies for all your taxable activities.

Column 7: Output Tax

For each taxable activity, multiply the figure in column 3 with $\frac{6}{106}$

For Example: If sales in column 3 = MVR 159,000:

$$\begin{aligned}\text{Output tax} &= 159,000 \times \frac{6}{106} \\ &= \text{MVR } 9,000\end{aligned}$$

Adding up the figures in column 7 gives you the total output tax from all your taxable activities.

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Column 8: Input Tax

This is the amount of tax that you have paid to other GST registered persons. If you are claiming input tax you must submit a **separate** Statement of Input Tax for each taxable activity together with the return. A sample Statement of Input Tax is shown on page 8 of this instruction sheet.

If you are unable to relate an input tax invoice to a particular taxable activity, apportion such input tax to the relevant taxable activities on a reasonable basis.

Adding up the figures in column 8 gives you the total input tax of all your taxable activities.

Complete all columns and write the total of all columns in the table.

Use additional sheets if necessary.

Completing the items in page 1

If you are filling the fillable version of this return the total figures in the table will be automatically transferred to item 1 to 7 of the first page. In addition the figure in item 9 will also be calculated automatically. So you will only have to fill item 8 and 10 of the first page in the fillable version. If you are not completing the fillable version, follow the instruction below.

① Sales of supplies subject to GST at 6% (inclusive of GST)

Transfer the total in column 3 of the table on page 2 to this box

② Sales of zero-rated supplies

Transfer the total in column 4 of the table on page 2 to this box

③ Sales of exempt supplies

Transfer the total in column 5 of the table on page 2 to this box.

④ Sales of supplies which are out of scope of GST

Transfer the total in column 6 of the table on page 2 to this box.

⑤ Total Sales

This is the sum of the amounts in boxes 1, 2, 3 and 4.

⑥ Output tax

Transfer the total in column 7 of the table on page 2 to this box.

⑦ Input tax

Transfer the total in column 8 of the table on page 2 to this box. If you are claiming an amount as input tax, submit a Statement of Input Tax for each activity.



⑧ Other adjustments

If you need to add or deduct any amount from your GST liability write the amount here. You need to attach documents related to the figure you write in this item in order to prove its authenticity. If you are deducting any amount enter that figure with a minus sign (-) in front.

Some items which can be deducted

- ◆ GST amount with respect to the amount of bad debt written off, which has been included in output tax in an earlier GST Return.
- ◆ GST amount charged from the customers not in accordance with the GST Act and Regulation, or if GST was charged more than 6% and the amount is refunded to the customer after it was paid to the MIRA.

Some items which can be added

- ◆ GST amount with respect to recoveries of bad debt write offs, for which adjustments have been made in an earlier GST Return.

If the adjustment is in your favor, write the figure with a minus sign (-) in front.

⑨ GST liability for the period

This is the amount of tax to be paid for the period covered by the return. Calculate this figure by subtracting box 7 from box 6 and then by adding or subtracting (depending on the sign) the figure in box 8. If this amount is negative, write the figure with a minus sign (-) in front. If the amount is positive, it is the amount of GST payable for the taxable period stated in this return.

⑩ Amount being paid

This is the amount of tax being paid while submitting the Return. If the amounts in boxes 9 and 10 are different, you must provide an explanation in the space provided.


How to deal with credit notes and debit notes

- Include any debit notes issued by you during the taxable period in column 3, 4, 5 or 6 of page 2.
- Deduct any debit notes issued to you during the taxable period in column 3, 4, 5 or 6 of page 2.
- Deduct any credit notes issued by you during the taxable period in column 3, 4, 5 or 6 of page 2.
- Include any credit notes issued to you during the taxable period in column 3, 4, 5 or 6 of page 2.

Declaration

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

If you are a company, this return must be signed by the managing director or an authorised signatory of the company registered with the MIRA. If you are a partnership, it must be signed by the the managing partner or an authorised signatory of the partnership registered with MIRA. If you are an individual, it must be signed by the legal owner of the business or an authorised signatory registered with MIRA. State your 'Name' (name should be stated as it appears on your National ID Card / Immigration ID Card), 'Contact Number', 'Designation' and the 'Date' the declaration is signed. Companies, partnerships, trusts, cooperative societies and other legal entities must stamp their official seal in the relevant box.

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.			
Mr	Ahmed	Rasheed	960 7994523
Title	First Name	Other Names	Contact Number
Managing director		0 1 0 2 2 0 1 5	 Ahmed Rasheed
Designation		Date	Signature & Seal

For official use

Leave this part blank.

For Office Use Only			
<input type="text"/>	D D M M Y Y Y Y	<input type="text"/>	<input type="text"/>
Received By	Received Date	Voucher Number	Verified By

