

GST Return

TOURISM GOODS AND SERVICES

Tax returns without the following details will not be accepted.

GST TIN (Taxpayer Identification Number)

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Your TIN as it appears on your GST Registration Certificate

Taxpayer Name

Your name as it appears on your GST Registration Certificate

Taxpayer's Contact Details

Telephone / Mobile

Email Address

Taxpayer's Mailing Address

House Name / Building Name

Level

Apartment Number

Street

Island / District

Atoll / City

Postcode

Country

Taxable Period

D	D	M	M	Y	Y	Y	Y
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From

D	D	M	M	Y	Y	Y	Y
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To

Please complete the table overleaf before filling in the rest of this page.

United States Dollar
(rounded off to the nearest Dollar)

- 1 Sales of supplies subject to GST at 12% (*inclusive of GST*)
- 2 Sales of zero-rated supplies
- 3 Sales of exempt supplies
- 4 Sales of supplies which are out of scope of GST
- 5 Total sales (*Sum of Boxes 1 to 4*)
- 6 Output tax
- 7 Input tax (*Please attach the Statement of Input Tax*)
- 8 Amount of GST in respect of irrecoverable debts written off
- 9 **GST LIABILITY FOR THE PERIOD** (*Box 6 minus Box 7 minus Box 8*)

- 10 Amount being paid

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If the amounts in Boxes 9 and 10 are different, please provide an explanation below.

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.

Title

First Name

Other Names

Contact Number

Designation

D	D	M	M	Y	Y	Y	Y
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Date

Signature & Seal

For Office Use Only

Received By

D	D	M	M	Y	Y	Y	Y
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Received Date

Voucher Number

Verified By

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								

 **Transfer to 1**
  **Transfer to 2**
  **Transfer to 3**
  **Transfer to 4**
  **Transfer to 6**
  **Transfer to 7**

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.

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