MALDIVES INLAND REVENUE AUTHORITY

MIRA 206
Version 20.2
Reset Form

GST Return
TOURISM GOODS AND SERVICES

Tax returns without the following details will not be accepted.

GST TIN (Taxpayer Identification Number)
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
From D D M M Y Y Y Y
To D D M M Y Y Y Y

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)*	0
2	**Sales of zero-rated supplies**	0
3	**Sales of exempt supplies**	0
4	**Sales of supplies which are out of scope of GST**	0
5	**Total sales** *(Sum of Boxes 1 to 4)*	0
6	**Output tax**	0
7	**Input tax** *(Please attach the Statement of Input Tax)*	0
8	**Amount of GST in respect of irrecoverable debts written off**	
9	**GST collected in excess**	
10	**GST LIABILITY FOR THE PERIOD** *(Box 6 minus Box 7 and Box 8 plus Box 9)*	0
11	**Amount being paid**	

If the amounts in Boxes 10 and 11 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
Date
Signature & Seal

For Office Use Only

Received By
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]
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
TOTAL		0	0	0	0	0	0		
		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.

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

Please use additional copies of this page if necessary