



MALDIVES  
INLAND REVENUE  
AUTHORITY

MIRA M822

# MIRAconnect User Guide

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The information in this guide is based on the functions available on MIRAconnect at the time of publication. If you do not understand anything in this guide or have queries related to your particular circumstances, call 1415 or send an email to [1415@mira.gov.mv](mailto:1415@mira.gov.mv).

## I. MIRAconnect

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The revamped “MIRAconnect” online portal is a strategic initiative by MIRA aimed at enhancing the functionality and user-friendliness of our online services. As of the date of publication of this guide, all our online services are available on this new portal.

### MIRAconnect account

When you get registered for income tax purposes, MIRA will automatically create a MIRAconnect account for you. The details of your MIRAconnect account, including your username and a single use password, will be emailed to your registered email address.

If you receive the tax registration notification but not the MIRAconnect login details, check your spam/junk email folder.

MIRAconnect offers five distinct types of accounts, each designed to cater to different needs of taxpayers. These accounts are as follows:

- 1. MIRAconnect Primary Account**

The MIRAconnect primary account is the standard account type issued for all taxpayers upon registration. This account provides a comprehensive view of all tax obligations under the taxpayer's Taxpayer Identification Number (TIN).

- 2. Tax Accountant Account**

A tax accountant account is available to individuals who already possess a MIRAconnect primary account. This account type allows authorized tax accountants to manage and access obligations on a specific tax type. For example, a taxpayer registered for Income Tax, Goods and Services Tax (GST), and green tax may opt to grant the employee in charge of green tax through this account access solely to the green tax obligations.

- 3. Tax Agent Account**

The tax agent account is exclusively available to licensed tax agents recognized by MIRA. This account type allows tax agents to access the tax obligations of taxpayers who have officially appointed them as their representative. To appoint a tax agent, the taxpayer must submit the MIRA I14 form to MIRA.

- 4. Service Charge Account**

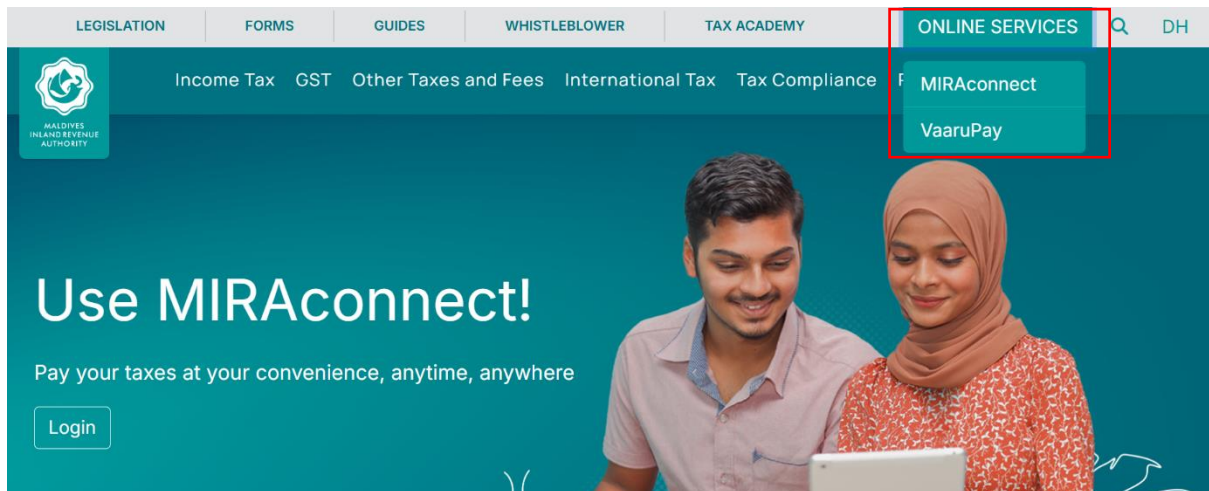
The service charge account is specifically designed for managing obligations related to reporting service charge.

- 5. Employee Withholding Tax (EWT) Account**

The Employee Withholding Tax (EWT) account is intended for taxpayers who want to assign sole management of EWT obligations to another person.

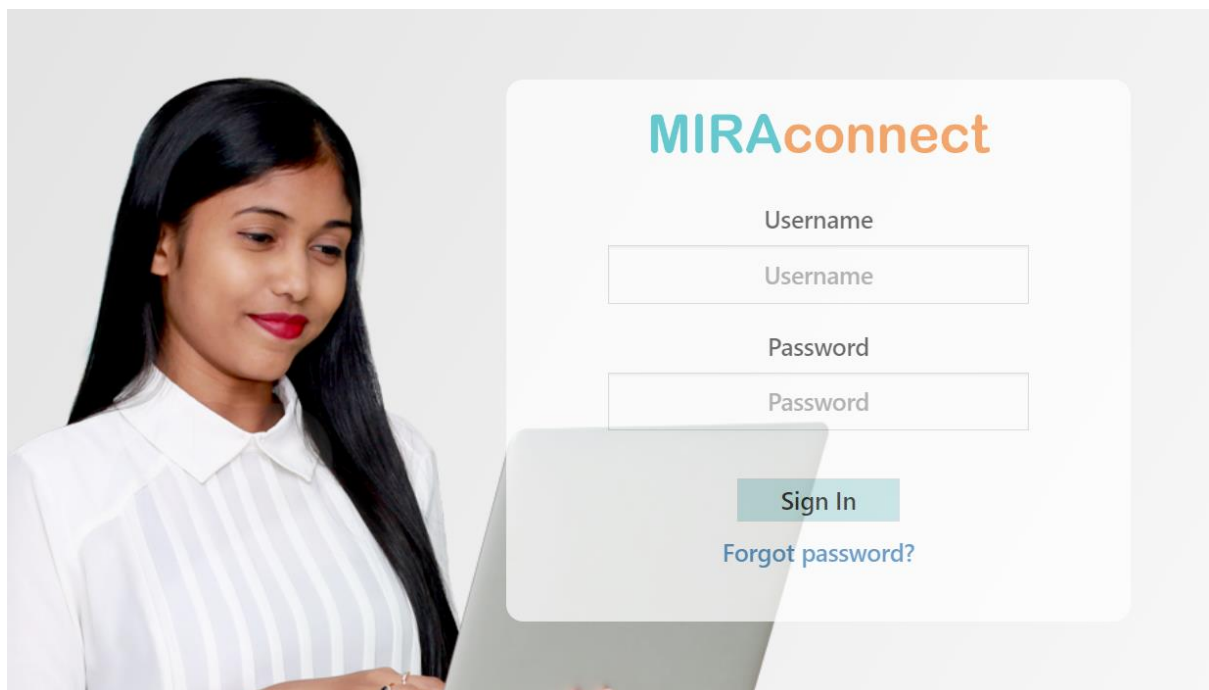
## Login in to MIRAconnect

Go to our website [www.mira.gov.mv](http://www.mira.gov.mv), you will see “ONLINE SERVICES” tab (highlighted in the screenshot below). Click the tab and from the drop down select “MIRAconnect”. You will be directed to the MIRAconnect login page.



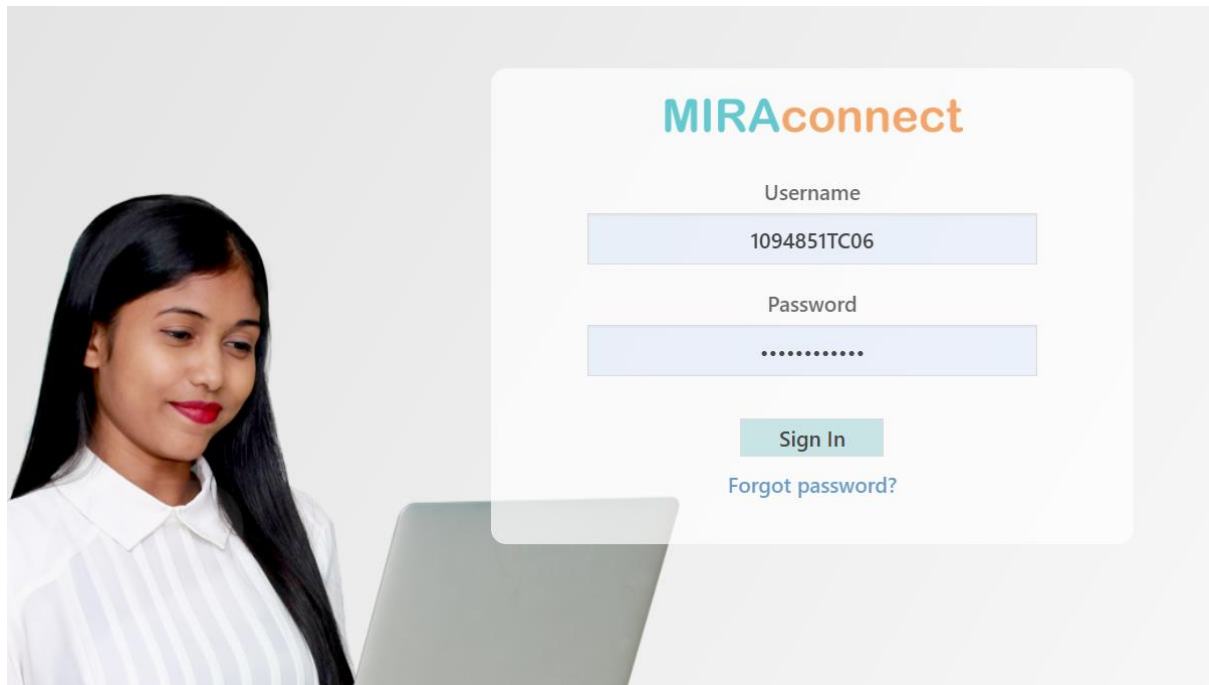
Alternatively, you can directly access portal by entering the following URL in the browser:

<https://www.mira.gov.mv/MIRAconnect/Accounts/Login>



To login to the MIRAconnect account enter the username and password provided to you.

Additionally, you need to tick the “I’m not a robot” box on the login page before clicking the “Sign In” button. If prompted, complete the verification procedure to confirm your login attempt is authentic. This step is necessary to successfully sign in to the account.



## Signing in for the first time

When you log in to the portal for the first time using the default password provided, you will be prompted to change your password. You cannot proceed without completing this step. The new password must include at least one digit, one letter, one symbol, and be a minimum of 7 characters long.

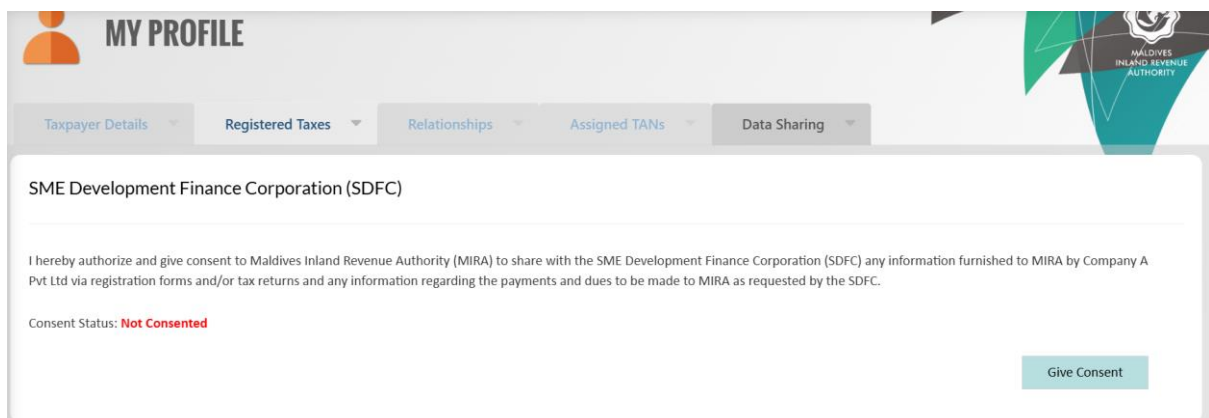
Once the password has been changed, you will be redirected to the MIRAconnect home page.

## Home page



Click the “Sign In” button on the login page and you will be directed to the MIRAconnect home page. The home page displays 11 major functions:

**User Profile:** This is where you manage your MIRAconnect account. You can view your profile, change your password, change your profile picture, view the taxes you have registered for, view Taxpayer Account Numbers (TANs) assigned to you and your relationships with taxpayers and other parties registered with MIRA.



In the 'Data Sharing' tab, you can give consent to share your information with relevant authorities. This allows these authorities to obtain your information directly from MIRA, eliminating the need for you to obtain and share it yourself. For example, you

can grant access to the SME Development Finance Corporation (SDFC), the Ministry of Economic Development, and TradeNet. You can grant or remove consent as you prefer and view your consent history on this page.

- **Pending Tasks:** You can view pending filing and payment obligations here. The number of pending obligations will be displayed in the red notification badge. The pending tasks page will show your filing and payment obligations for the tax types configured in MIRAconnect, namely Income Tax, Goods and Services Tax (GST), Plastic Bag Fee (PBF), Green Tax, Airport Taxes and Fees, Tourism Land Rent and Agricultural Land Rent.
- **Payment History:** You can view all payments you have made so far in relation the tax types mentioned above. Here you can also download payment confirmation (receipts) for those payments made via this portal.
- **Filing History:** You can view or download your filed tax returns and supporting documents. Additionally, you can download vouchers (receipts) for these returns. You also have the option to amend previously filed returns.
- 
- **Adjustment/Refund:** This is where you can apply for new adjustment/refund request. You can submit supporting documents in relation to your request here. You can also view or download the previous requests submitted via this portal.
- **Downloads:** You can download all the templates you need here, namely the Green Tax information sheet, Airport Taxes and Fees information sheet, list of nationalities to be used for Green Tax purposes, withholding tax information sheet and the GST input tax statement, capital expenditure information sheet and the output tax statement which some taxpayers are required to submit together with their GST return. You can also download non-resident withholding tax certificates and MRTGS (Maldives Real Time Gross Settlement) forms for the returns you have filed. You can make the payment to MIRA through your bank using the MRTGS form.
- **Employee Withholding Tax (EWT):** Here, you can find EWT calculator and EWT history.
  - **EWT Calculator:** You can use this calculator to calculate amounts to withhold for each employee for the purpose of EWT. This is of special need at the time of preparing the salary for employees at the end of each month. So that you would know the amount to be deducted as EWT before depositing the salary to the employee.

- **EWT History:** Select respective year and payer from this menu and click “continue” to check EWT deducted by your payer.

- **Registration:** This is where you can submit MIRA 118 (Registration of Employees). You can also view details of your employees here. As an employee, you can view details of your employers and submit MIRA 916 and MIRA 917 here.



- **Registration of Employees:** Click here and submit completed MIRA 118 form. Instruction on completing MIRA 118 form can be downloaded from this page as well as from [here](#).
- **View Employees:** You can view details of employees that you have registered. Applicable rates and brackets and MIRA 916 submission status can be viewed from here. If you would like to update any information relating to your employee, you may update it from this page. You also can update employee termination date from this page. To do so, click “Edit” and proceed.
- **View Payers:** Details of all your employer(s) can be viewed from here including applicable tax brackets for each of your employer.
- **Submit 916:** When you click here, MIRA 916 form will pop-up in the window. Select the payer you wish to elect to deduct your Employee Withholding Tax at the rates and brackets specified in section 54(a) of the Income Tax Act. You can only select "Yes" for a single payer at a time. Please select "Yes" for the payer you elect and "No" for the others. You may change your elections from this menu.
- **Submit 917:** When you click here, MIRA 917 form will pop-up in the window. You will only be able to submit this form if you have more than one employer. The purpose of MIRA 917 is to request to change (reduce) the rate of Employee Withholding Tax.
- **Tax clearance:** From this section, primary MIRAconnect account holders can generate tax clearance and dues statements. To do this, select the purpose for obtaining the tax clearance, enter your contact number, and click 'Generate'. If you have no pending

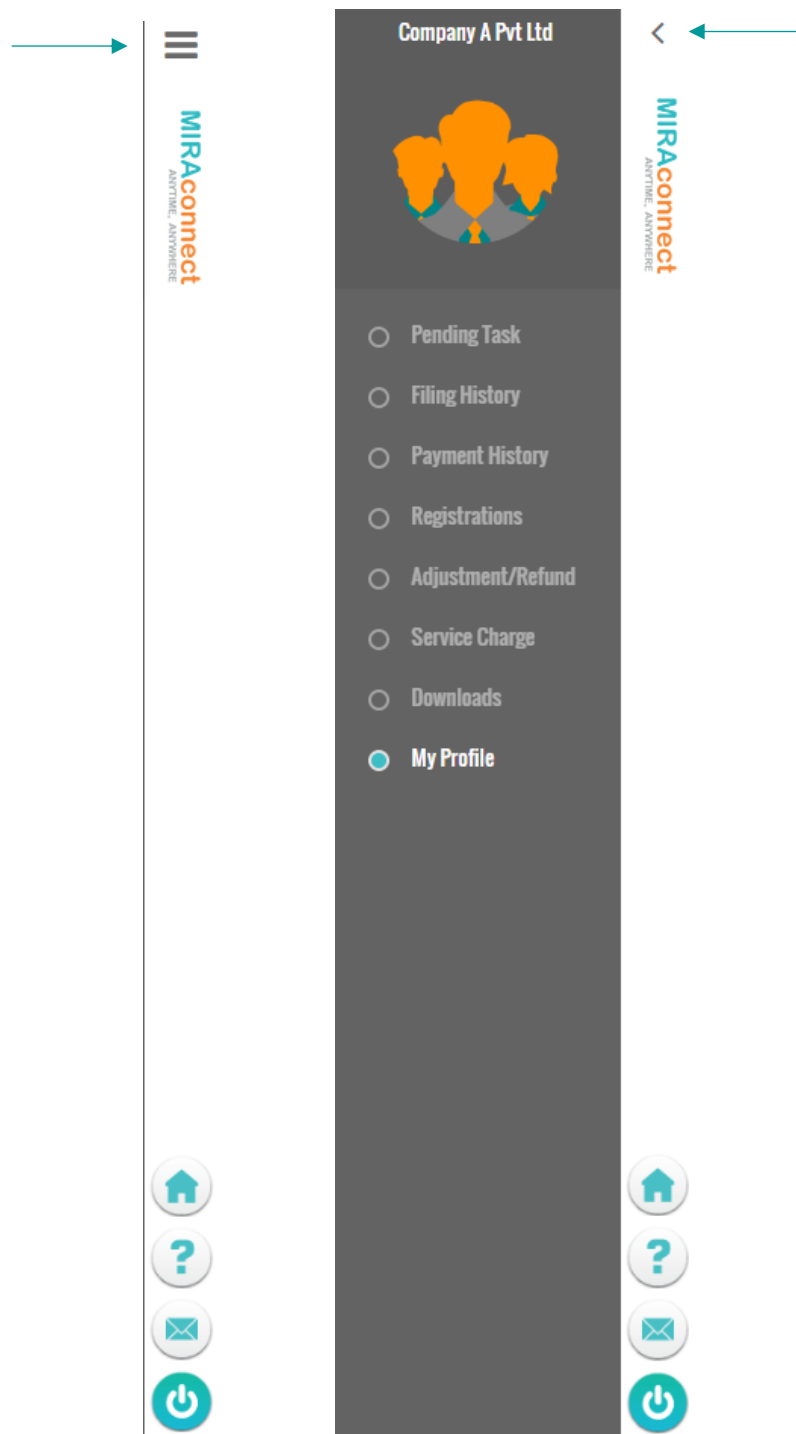
obligations, a tax clearance report will be generated. If there are obligations pending, a dues statement will be issued, detailing any outstanding payments and filings. Note that if you have an ongoing installment agreement with MIRA, you cannot generate a tax clearance report through MIRAconnect and must submit your request via the [MIRA website](#).

- **Service charge submission:** This is where you can submit your service charge information. This function would be available only to MIRAconnect primary account holders and MIRAconnect service charge account holders. You can apply for registration, submit service charge information via pending tasks and view filing history from submission history.
- **Notice:** This is where you can view penalty notices issued to you.

## 2. Navigation

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When you click any of the options on the home page, you will be directed to the respective task page. If you would like to go directly to another page after you pass the home page, you can do that through the navigation panel on the left-hand side of your screen. The collapsed and expanded navigation panels are shown below.



You can also use the navigation buttons at the bottom of the navigation panel to send an email to [1415@mira.gov.mv](mailto:1415@mira.gov.mv) directly via the portal, or to go to the home page, or to log out from MIRAconnect.

### 3. How to file a tax return

You can file your income tax return, interim return, GST return, non-resident withholding tax return and employee withholding tax return under Income Tax Act, green tax return, and airport taxes and fees return through MIRAconnect.

To file any tax return, you first need click 'Pending Tasks' on the home page and then locate your filing obligation. To do this, look for the tax type and period for which you want to file. If you have a lot of pending obligations, it will be easier to locate it by using the search filters above the table.

TIN	Task	Description	Taxable Period	Due Date	Currency	Amount	Status
1094851GST501	Filing	G-GST Return Filing Monthly	June 2021	28/07/2021	-	-	Overdue
1094851GST501	Filing	G-GST Return Filing Monthly	March 2022	28/04/2022	-	-	Overdue
1094851GST501	Filing	G-GST Return Filing Monthly	March 2024	28/04/2024	-	-	Overdue
1094851GST501	Filing	G-GST Return Filing Monthly	April 2024	28/05/2024	-	-	Overdue
1094851GST501	Filing	G-GST Return Filing Monthly	May 2024	30/06/2024	-	-	Overdue
1094851GST501	Filing	G-GST Return Filing Monthly	June 2024	28/07/2024	-	-	Overdue
1094851GST501	Filing	G-GST Return Filing Monthly	July 2024	28/08/2024	-	-	Overdue
1094851GST501	Filing	G-GST Return Filing Monthly	August 2024	29/09/2024	-	-	Overdue
1094851GST501	Filing	G-GST Return Filing Monthly	September 2024	28/10/2024	-	-	Overdue
1094851GST501	Payment	G-GST Filing Fine (MVR50/day)	August 2022	28/09/2022	MVR	2,450.00	Overdue
1094851GST501	Payment	G-GST Filing Fine (0.5%)	November 2022	28/12/2022	MVR	18.00	Overdue
1094851GST501	Payment	G-GST Filing Fine (MVR50/day)	November 2022	28/12/2022	MVR	1,550.00	Overdue
1094851GST501	Payment	G-GST Liability as Filed	June 2023	30/07/2023	MVR	7,407.00	Overdue
1094851GST501	Payment	G-GST Filing Fine (0.5%)	June 2023	30/07/2023	MVR	37.00	Overdue
1094851GST501	Payment	G-GST Filing Fine (MVR50/day)	June 2023	30/07/2023	MVR	350.00	Overdue

In the case of withholding tax or your filing obligation is not visible from the list. You can create the filing obligation by scrolling down to the bottom of the page and filling the details in the “File a New Tax Return under Income Tax”. Select the tax return type, period and click continue. Now the task will be shown in the list.

#### File a New Tax Return under Income Tax

- Select the Withholding Tax Return Type and period to file a Non-Resident Withholding Tax Return under Income Tax Act or Withholding Tax Return under Business Profit Tax (for months prior to 1 January 2020).
- Select the Employee Withholding Tax under Return Type and select the period to file Employee Withholding Tax Return under Income Tax Act, if you do not see your return filing obligation from the pending tasks.
- Withholding Tax Returns can be filed for months that have ended on the return filing date. The due date to file the return for any month is 15th of the subsequent month.
- Select “Interim Return 2020 – Income Tax” and the period to file an Interim Return for 2020 under Income Tax Act.
- Select “Income Tax Return” and the period to file an Income Tax Return under Income Tax Act.

Select Tax Return Type

Select Period

The “Status” column in the obligations table may have one of three statuses for filing:

- **Pending:** If the obligation is pending but the due date has not passed. For example, your green tax return filing obligation for February 2024 will be visible after 28 February 2024 and shown as “Pending” until 28 March 2024 (which is the due date for that return).
- **Overdue:** If the obligation has passed its due date. In the above example, the status will change to “Overdue” on 29 March 2024 if you have not filed your return by then.
- **Parked:** This status indicates that both the GST input tax statement and output tax statement have been submitted, but the GST return is still pending.

Once you have located the filing obligation, you can proceed to file the return by clicking on “Filing” in the “Task” column of the obligations table.

## How to file your Income Tax Interim Return (MIRA 603)

If your tax liability for previous year is more than MVR 20,000, you can see interim return filing obligation under pending tasks. In this case, you can choose to either base your interim payment on the estimated income tax payable for this year or base your interim payable for previous year’s tax liability.

If this is your first tax year or your tax liability for previous year is less than MVR 20,000, you will not see an interim return filing obligation under pending tasks. If this is your first tax year, you have to estimate interim payable by filing section B. If this is the case, you can always create filing obligation from the menu at the bottom of the pending tasks page.

### File a New Tax Return under Income Tax

- Select the Withholding Tax Return Type and period to file a Non-Resident Withholding Tax Return under Income Tax Act or Withholding Tax Return under Business Profit Tax (for months prior to 1 January 2020).
- Select the Employee Withholding Tax under Return Type and select the period to file Employee Withholding Tax Return under Income Tax Act, if you do not see your return filing obligation from the pending tasks.
- Withholding Tax Returns can be filed for months that have ended on the return filing date. The due date to file the return for any month is 15th of the subsequent month.
- Select “Interim Return 2020 – Income Tax” and the period to file an Interim Return for 2020 under Income Tax Act.
- Select “Income Tax Return” and the period to file an Income Tax Return under Income Tax Act.

Select Tax Return Type: Interim Return - Income Tax

Select Period: 2024 24H1

Continue

Once you click filing/continue, you will see MIRA 603 form. If you base your interim on previous year’s tax payable, select this option from Item III and click “check and calculate”. Section A of the return will be filled based on your previous year’s tax payable. Here you can complete other relevant information and submit the return. If you are going to base interim payment on the estimated income tax payable for this year, complete section B and click,

“check and calculate”. Now you will be able to see if there are any errors. If there are no errors the return is ready to be filed.

#### Find out more

Instructions on how to complete MIRA 603 can be retrieved from this link <https://shorturl.at/fpTmS>.

You can now save the return as a draft or submit it using the buttons at the top of your screen. If you click “Submit”, you will get your return filing voucher. You will also be asked whether you want to make your interim payment now. If you want to make the payment, click “Yes” to proceed.

## How to file your Income Tax Return (MIRA 604)

When you select your income tax return filing obligation, you will be directed to your income tax return options.

Select “Simplified Income Tax Return applicable for ONLY rental income earners, and those who earn a combination of rental income and other income (not being capital gains or another form of business income)”, If your gross income during the year is only rental income (given that you opt the 20% deduction against your rental income) or, a combination of rental income and other income not being capital gains, or another form of business income.

If you select Simplified Income Tax Return option, you will be proceeded to a simplified income tax return that only shows the fields of the income tax return that are applicable to you. You can select this option only if your accounts have been prepared on cash basis. You can prepare your accounts on cash basis if your total income for the year does not exceed MVR 10 million.

#### Income Tax Return filing simplified

- Simplified Income Tax Return applicable for **ONLY rental income earners**, and those who earn a combination of rental income and other income (not being capital gains or another form of business income)

If your gross income during the year is only rental income (given that you opt the 20% deduction against your rental income) or, a combination of rental income and other income not being capital gains, or another form of business income, [click here](#) to proceed to a simplified income tax return that only shows the fields of the income tax return that are applicable to you. You can select this option only if your accounts have been prepared on cash basis. You can prepare your accounts on cash basis if your total income for the year does not exceed MVR 10 million.

- Full Income Tax Return

If non of the above is applicable to you, [click here](#) to proceed to the full income tax return.

*If you wish to view full tax return after opening a simplified return, you can do so by clicking the “View Full Return” button. However, once the return is expanded, you will not be able to shrink it back to the simplified version unless you reset the form. Resetting the form will clear all the data entered on the form.*

If you don't qualify for the simplified income tax return, for example you receive business income or both business income and remuneration, you should choose the "Full Income Tax Return" option.

#### Income Tax Return filing simplified

- Simplified Income Tax Return applicable for ONLY rental income earners, and those who earn a combination of rental income and other income (not being capital gains or another form of business income)

If your gross income during the year is only rental income (given that you opt the 20% deduction against your rental income) or, a combination of rental income and other income not being capital gains, or another form of business income, [click here](#) to proceed to a simplified income tax return that only shows the fields of the income tax return that are applicable to you. You can select this option only if your accounts have been prepared on cash basis. You can prepare your accounts on cash basis if your total income for the year does not exceed MVR 10 million.

- Full Income Tax Return

If non of the above is applicable to you, [click here](#) to proceed to the full income tax return.

*If you wish to view full tax return after opening a simplified return, you can do so by clicking the "View Full Return" button. However, once the return is expanded, you will not be able to shrink it back to the simplified version unless you reset the form. Resetting the form will clear all the data entered on the form.*

#### Find out more

A *Comprehensive Guide on the Income Tax Return* can be retrieved from this link <https://tinyurl.com/mr3te9ha>.

*Income Tax Return instructions for persons deriving only remuneration* can be retrieved from this link <https://tinyurl.com/2ce2dt4r>.

*Income Tax Return instructions for persons deriving only rental income (20% deduction)* can be retrieved from this link <https://tinyurl.com/t34uf6vh>.

*Income Tax Return instructions for persons deriving remuneration and rental income [20% deduction]* can be retrieved from this link <https://tinyurl.com/ymuv3jyv>.

After completing your return, to add the supporting documents, click "check and calculate" button at the top right corner of your screen. You must attach all the required supporting documents in order to proceed further. Supporting documents that are required to be submitted will be based on the information you provide in your return. For example, if you are a company, you must submit "Director's Report".

You can now save the return as a draft or submit it using the buttons at the top of your screen. If you click "Submit", you will get your income tax return filing voucher.

You will also be asked whether you want to make your income tax payment now. If you want to make the payment, click "Yes" to proceed.

## How to file your GST Return (MIRA 205 / MIRA 206)

When you select your GST Return filing obligation, you will be directed to the following page.

The screenshot displays the 'UPLOAD STATEMENTS' interface. On the left, the 'Current Obligation' section provides details for TIN: 1094851GST501, a taxable period of September 2024, a due date of 28/10/2024, and a status of 'Overdue'. Below this is the 'Statements' form, which includes options to download 'Input Tax Statement', 'Output Tax Statement', and 'Capital Expenditure' templates. The form allows selection of 'Input' or 'Output' statement types and includes a 'NIL Statement' checkbox. Upload fields are provided for 'Upload Statement (Excel files only)' and 'Upload Capital Expenditure Information Sheet', both with file selection icons. A 'Check' button is located at the bottom of the form. On the right, the 'Your Statements' section features an orange 'Information!' banner indicating no statements are present for the current period, and tabs for 'Statements' and 'Errors'.

If you want to deduct, in any taxable period, input tax in relation to capital expenditure, you must include the details of the capital expenditure incurred in the taxable on the information sheet for input tax in relation to capital expenditure for that month. If you do not have a capital expenditure to include in a particular taxable period, you are not required to upload the information sheet in relation to capital expenditure. If you wish to claim any input tax during the taxable period, you must upload the input tax statement. GST registered persons who are required to file an output tax statement must also file the output tax statement before moving on to their GST return.

First, select the type of statement you want to file from the radio buttons – “Input” for the input tax statement and information sheet for input tax in relation to capital expenditure or “Output” for the output tax statement. You must use the templates provided when uploading the statements – you can download the templates either by clicking the links on this page or from the “Downloads” page.

Then, upload the completed statement and click “Check”. If there are any errors in the statement, the “Errors” tab on the right-hand side of your screen will give you details about the errors. You must correct the errors and re-upload the statement in order to proceed further.

When you click “Check” after correcting any errors in the statement, you will be asked to confirm whether you want to save the statement. Click “Save” to proceed. You will now see the statement on the “Your Statements” panel on the right-hand side of your screen.

## Find out more

Instructions on completing the Input Tax Statement can be retrieved from this link <https://tinyurl.com/ycywxbry>.

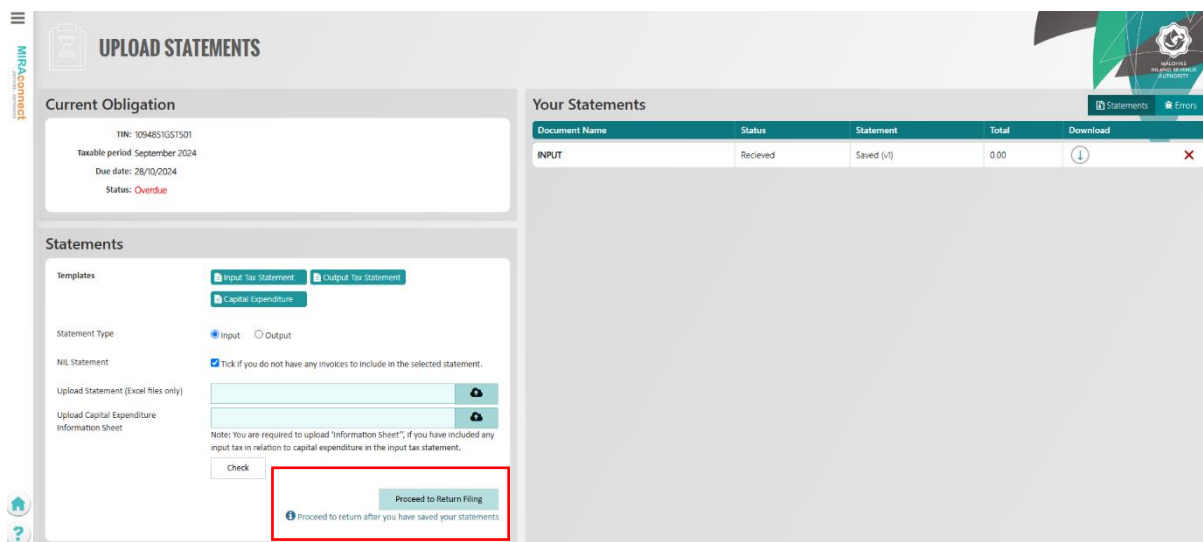
Instructions on completing the Output Tax Statement can be retrieved from this link <https://tinyurl.com/27jhydhz>.

Instructions on Information Sheet for Input Tax in relation to Capital Expenditure can be retrieved from this link <https://tinyurl.com/2vv39hev>.

If you have no output tax or input tax to declare for the period, select the respective statement, tick the “Nil Statement” box and click “Check” and “Save”.

The screenshot displays the MIRAconnect 'UPLOAD STATEMENTS' interface. On the left, the 'Current Obligation' section shows the TIN: 1094851GST501, Taxable period: September 2024, Due date: 28/10/2024, and Status: Overdue. Below this, the 'Statements' panel features three buttons: 'Input Tax Statement', 'Output Tax Statement', and 'Capital Expenditure'. Under 'Statement Type', the 'Input' radio button is selected. A red box highlights the 'Nil Statement' option, which has a checked checkbox and the text 'Tick if you do not have any invoices to include in the selected statement.' Below this is a 'Check' button. On the right, the 'Your Statements' panel shows an 'Information!' banner: 'You have no statements for Taxable period of September 2024'.

You will see a “Proceed to Return Filing” button in the “Statements” panel when you save the input tax statement, information sheet for input tax in relation to capital expenditure, and the output tax statement. Click on it to proceed – if you do not click “Proceed to Return Filing”, the obligation will be shown as “Parked” in the obligations table.



When you click the “Proceed to Return Filing” button, you will be directed to the GST return. All the fields on your GST return – other than “Other adjustments” and the contact number of the person to contact in case we need to clarify something related to the return – will be automatically filled based on the input tax statement and the output tax statement. Those who are not required to file an output tax statement, however, will be able to key in the values other than input tax.

### Find out more

Instructions on completing MIRA 205 (GST Return: General Goods and Services) can be retrieved from this link <https://tinyurl.com/24asakk9>.

Instructions on completing MIRA 206 (GST Return: Tourism Goods and Services) can be retrieved from this link <https://tinyurl.com/ym7uxfmz>.

You can now save the return as a draft or submit it using the buttons at the top of your screen. If you click “Submit”, you will get your return filing voucher. You will also be asked whether you want to make your GST payment now. If you want to make the payment, click “Yes” to proceed.

## How to file your Non-resident Withholding Tax Returns (MIRA 602)

You must first select the return type (Non-resident Withholding Tax under Income Tax Act) and the relevant month from the dropdown menu at the bottom of your “Pending Tasks” page – if you are unable to select the relevant month, please call 1415 or email to [1415@mira.gov.my](mailto:1415@mira.gov.my). If you select a month for which you have already filed a withholding tax return, you will see an error message.

## File a New Tax Return under Income Tax

- Select the Withholding Tax Return Type and period to file a Non-Resident Withholding Tax Return under Income Tax Act or Withholding Tax Return under Business Profit Tax (for months prior to 1 January 2020).
- Select the Employee Withholding Tax under Return Type and select the period to file Employee Withholding Tax Return under Income Tax Act, if you do not see your return filing obligation from the pending tasks.
- Withholding Tax Returns can be filed for months that have ended on the return filing date. The due date to file the return for any month is 15th of the subsequent month.
- Select "Interim Return 2020 – Income Tax" and the period to file an interim Return for 2020 under Income Tax Act.
- Select "Income Tax Return" and the period to file an Income Tax Return under Income Tax Act.

Select Tax Return Type Non-Resident Withholding Tax Return under Income Tax Act

Select Period 2020 January Continue

Select the month and click "Continue". You will be redirected to the withholding tax return. As is the case for a manually completed return, you will need to complete the tables relevant to you on page 2 of the return first.

1 Payments and adjustments made during the period covered by this return that are subject to withholding tax under Section 55 of the Income Tax Act (Law Number 25/2019)																
No.	Name of payee	Address of payee	Country of bank account of payee <sup>1</sup>	Tin of Payee <sup>2</sup>	Date on which payment was made or became payable, whichever occurred earlier <sup>3</sup>	Brief description of payment or adjustment	Business activity to which the payment relates <sup>4</sup>	Payment category <sup>5</sup>	Is a tax rate under a treaty being applied to the payment? If yes, state the country <sup>6</sup>	Is the payee a PE? (Yes/No) <sup>7</sup>	Select the Article of the treaty that applies to the payment <sup>8</sup> (if applicable)	Amount from which tax is required to be withheld (in transaction currency)		Tax withheld (MVR) <sup>9</sup>	<input type="radio"/>	
												Currency	Amount			
Click add/upload button to add payment information													0	0		
TOTAL																

2 Tax withheld based on provisions created as required under section 36 of the Income Tax Regulation (Regulation Number 2020/R-21)																
No.	Name of potential payee	Address of potential payee	Country of bank account of potential payee <sup>1</sup>	Tin of potential Payee <sup>2</sup>	Date on which payment became liable to be withheld <sup>10</sup>	Brief description of payment	Business activity to which the transaction relates <sup>4</sup>	Payment category <sup>5</sup>	Is a tax rate under a treaty being applied to the payment? If yes, state the country <sup>6</sup>	Is the payee a PE? (Yes/No) <sup>7</sup>	Select the Article of the treaty that applies to the payment <sup>8</sup> (if applicable)	Amount of the provision from which tax is required to be withheld (in transaction currency) <sup>11</sup>		Amount of the provision <sup>9</sup> from which tax is required to be withheld (MVR) <sup>9</sup>	Tax withheld (MVR) <sup>9</sup>	<input type="radio"/>
												Currency	Amount			
Click add button to add wth provisions information													0			
TOTAL																

3 Adjustments of tax previously withheld and declared based on provisions																
No.	Name of payee	Address of payee	Country of bank account of payee <sup>1</sup>	Tin of Payee <sup>2</sup>	Date on which actual amount was ascertained <sup>12</sup>	Brief description of the nature of the transaction	Business activity to which the transaction relates <sup>4</sup>	Payment category <sup>5</sup>	Is a tax rate under a treaty being applied to the payment? If yes, state the country <sup>6</sup>	Is the payee a PE? (Yes/No) <sup>7</sup>	Select the Article of the treaty that applies to the payment <sup>8</sup> (if applicable)	Actual amount from which tax is required to be withheld (in transaction currency)		Actual amount from which tax is required to be withheld (MVR) <sup>9</sup>	Adjustment to tax amount previously withheld (MVR) <sup>13</sup>	<input type="radio"/>
												Currency	Amount			
Click add button to add adjustments of tax previously withheld and declared based on provisions													0			
TOTAL																

4 Adjustments due to debit notes and credit notes																
No.	Name of payee	Address of payee	Country of bank account of payee <sup>1</sup>	Tin of Payee <sup>2</sup>	Date of credit note / debit note	Description of the adjustment (Debit note / Credit note)	Business activity to which the transaction relates <sup>4</sup>	Payment category <sup>5</sup>	Is a tax rate under a treaty being applied to the payment? If yes, state the country <sup>6</sup>	Is the payee a PE? (Yes/No) <sup>7</sup>	Select the Article of the treaty that applies to the payment <sup>8</sup> (if applicable)	Amount of adjustment made by debit note / credit note	Original amount <sup>14</sup> of the transaction (MVR) <sup>9</sup>	Adjustment to tax amount previously withheld (MVR) <sup>15</sup>	<input type="radio"/>	
																Click add button to add debit notes and credit notes information
TOTAL																

You can use "Add New Row" button (⊕) to add more payments to the table. Alternatively, you can use the "Upload from Excel File" button (📁) to complete the table in Microsoft Excel and upload it to the portal. If you choose the latter option, you will be redirected to another page through which you can download the relevant template and upload the completed file. You will also see any errors in your file through this page.

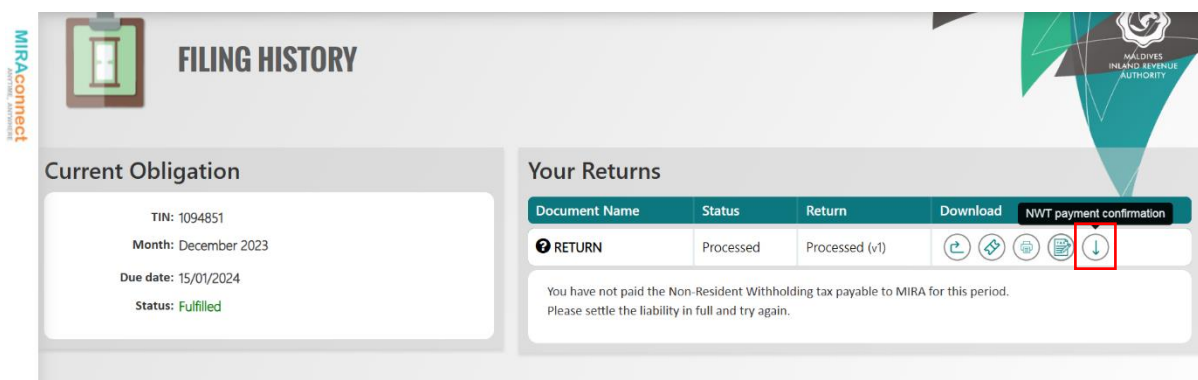
After you complete all relevant information, you can save the return as a draft or submit it using the buttons at the top of your screen. If you have selected 'yes' to apply a tax treaty to a payment, then you would be required to attach the residency certificate of the non-resident.

If you click "Submit", you will get your return filing voucher. You will also be asked whether you want to make your withholding tax payment now. If you want to make the payment, click "Yes" to proceed.

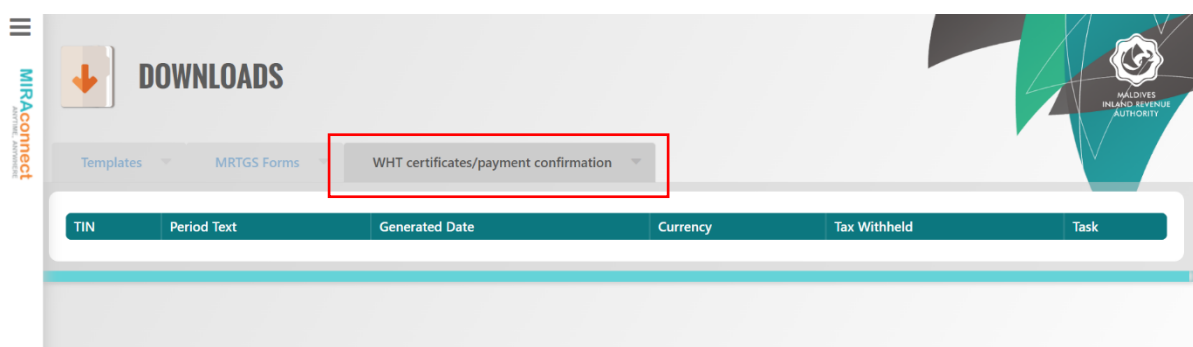
## Find out more

How to complete Non-resident Withholding Tax Return can be retrieved from this link <https://tinyurl.com/bdcrc4bh>.

You can also generate your withholding tax certificate via MIRAconnect. To generate withholding tax certificate, go to “Filing History” and select the “view/amend” from the task column. Click the “WHT certificate” button to generate the withholding tax certificate. You cannot generate withholding tax certificate if you have not paid withholding tax payable to MIRA. If you do not have any pending payments, it will display your withholding tax payment transactions in the return. Then select the payment(s) you want to generate certificates and click the “Generate Certificate” button. When your withholding tax certificate is generated, it will display a PDF icon. Click the PDF icon to download your withholding tax certificate.



Moreover, all generated withholding tax certificates can be downloaded from the “Download” menu in the home page. The process for generating a withholding tax certificate for an amended return is same as generating withholding tax certificate for an original return.



## How to file your Employee Withholding Tax Return (MIRA 601)

Income Tax Regulation requires an employee withholding tax return to be filed for the month in which there is a requirement to deduct employee withholding tax, and for the months remaining in that tax year whether or not there is a requirement to deduct employee withholding tax.

Hence, for the first month of the tax year for which you are required to file an EWT return, you will be required to create a filing obligation in the MIRAconnect portal by selecting the relevant month and year from the dropdown menu at the bottom of the “Pending Tasks” page. This will automatically create filing obligations in the MIRAconnect portal for the remaining months of the tax year as well.

If you are unable to select the relevant month, please call 1415 or email to [1415@mira.gov.mv](mailto:1415@mira.gov.mv).

### File a New Tax Return under Income Tax

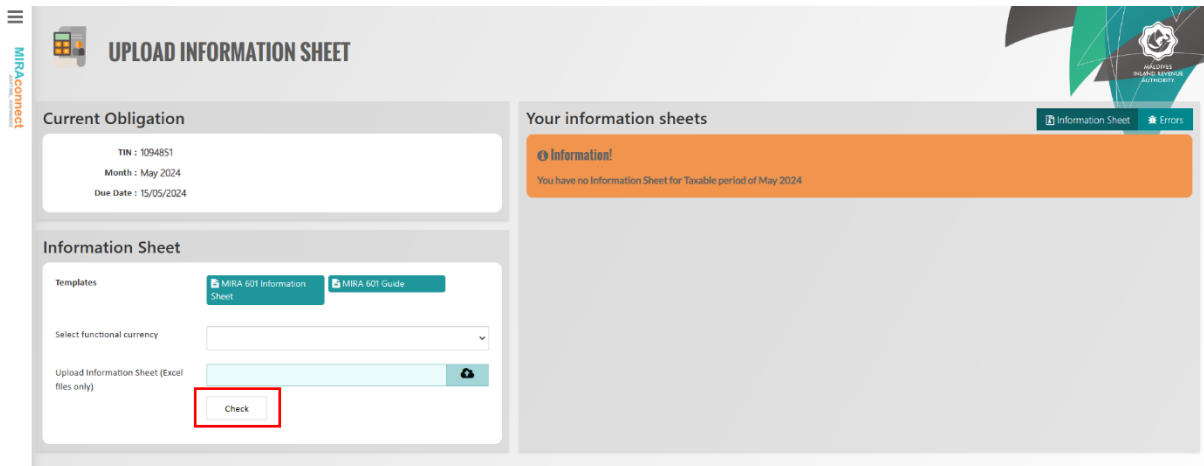
- Select the Withholding Tax Return Type and period to file a Non-Resident Withholding Tax Return under Income Tax Act or Withholding Tax Return under Business Profit Tax (for months prior to 1 January 2020).
- Select the Employee Withholding Tax under Return Type and select the period to file Employee Withholding Tax Return under Income Tax Act, if you do not see your return filing obligation from the pending tasks.
- Withholding Tax Returns can be filed for months that have ended on the return filing date. The due date to file the return for any month is 15th of the subsequent month.
- Select “Interim Return 2020 – Income Tax” and the period to file an Interim Return for 2020 under Income Tax Act.
- Select “Income Tax Return” and the period to file an Income Tax Return under Income Tax Act.

Select Tax Return Type: Employee Withholding Tax Return under Income Tax Act

Select Period: 2024 May Continue

Select the month and click “Continue”. You will be redirected to the page below. You must file your information sheet (Employee Withholding Tax Information Sheet) for the relevant period before you can move on to the employee withholding tax return. You must use the template provided when uploading the information sheet – you can download the template either by clicking the “MIRA 601 Information Sheet” link on this page or from the “Downloads” page.

Upload the completed information sheet and click “Check”. If there are any errors in the information sheet, the “Errors” tab on the right-hand side of your screen will give you details about the errors. You must correct the errors and re-upload the information sheet in order to proceed further.



Once you have successfully submitted the information sheet, you will be directed to the employee withholding tax return. All the fields on your employee withholding tax return other than the contact number of the person to contact in case we need to clarify something related to the return – will be automatically filled based on the information sheet.

#### Find out more

Instructions on completing Employee Withholding Tax Return (MIRA 601, Version 24.1) and Employee Withholding Tax Information Sheet is available at:

<https://tinyurl.com/hc72abkz>.

You can now save the return as a draft or submit it using the buttons at the top of your screen. If you click “Submit”, you will get your return filing voucher. You will also be asked whether you want to make your employee withholding tax payment now. If you want to make the payment, click “Yes” to proceed.

## How to file your Green Tax Return (MIRA 501 / MIRA 502)

When you select your green tax return filing obligation, you will be directed to the following page.

You must file your information sheet for the relevant period before you can move on to the green tax return. You must use the template provided when uploading the information sheet – you can download the template either by clicking the “Information Sheet” link on this page – or from the “Downloads” page.

Upload the completed information sheet and click “Check and Continue”. If there are any errors in the information sheet, the “Errors” tab on the right-hand side of your screen will give you details about the errors. You must correct the errors and re-upload the information sheet in order to proceed further.

### Find out more

Instructions on completing MIRA 501 (Green Tax Return) and the information sheet is available at <https://shorturl.at/gpixL>

Instructions on completing MIRA 502 (Green Tax Return: Foreign Tourist Vessels) and the information sheet is available at <https://shorturl.at/gpixL>.

If there were no guests at the establishment during the month or if you did not operate during the month, tick the “Nil Statement” box and click “Save and Continue”.

Once you have successfully submitted the information sheet, you will be directed to the Green Tax return. All the fields on your Green Tax return – other than “Green Tax collected in excess” and the contact number of the person to contact in case we need to clarify something related to the return – will be automatically filled based on the information sheet.

You can now save the return as a draft or submit it using the buttons at the top of your screen. If you click “Submit”, you will get your return filing voucher. You will also be asked whether you want to make your green tax payment now. If you want to make the payment, click “Yes” to proceed.

## How to file your Airport Taxes and Fees Return (MIRA 530)

When you select your airport taxes and fees return filing obligation, you will be directed to the following page.

The screenshot displays the 'UPLOAD INFORMATION SHEET' interface. On the left, a sidebar contains navigation icons for Home, Help, Messages, and a power button. The main content area is divided into three sections: 'Current Obligation' (showing TIN: 1094851ATF001, Taxable period: February 2022, Due date: 28/03/2022, and Status: Overdue), 'Information Sheet' (with a 'Templates' dropdown set to 'Information Sheet', a 'Nil Statement' checkbox, an 'Upload Information Sheet (Excel files only)' button with a file upload icon, and a 'Check and Continue' button), and 'Your Statements' (with an 'Information!' banner stating 'You have no statements for Taxable period of February 2022'). The 'Your Statements' section also includes 'Statements' and 'Errors' tabs.

You must file your information sheet for the relevant period before you can move on to the airport taxes and fees return. You must use the template provided when uploading the information sheet – you can download the template either by clicking the “Information Sheet” link on this page or from the “Downloads” page.

Upload the completed information sheet and click “Check and Continue”. If there are any errors in the information sheet, the “Errors” tab on the right-hand side of your screen will give you details about the errors. You must correct the errors and re-upload the information sheet in order to proceed further.

If you did not operate any flights from the Maldives during the month, tick the “Nil Statement” box and click “Save and Continue”.

Once you have successfully submitted the information sheet, you will be directed to the airport taxes and fees return. All the fields on your airport taxes and fees return – other than “Amounts Collected in Excess from Passengers” and the contact number of the person to contact in case we need to clarify something related to the return – will be automatically filled based on the information sheet.

### Find out more

Instructions on completing MIRA 530 (Airport Taxes and Fees Return) and the information sheet is available at <https://shorturl.at/KwLSJ>.

You can now save the return as a draft or submit it using the buttons at the top of your screen. If you click “Submit”, you will get your return filing voucher. You will also be asked whether you want to make your airport taxes and fees payment now. If you want to make the payment, click “Yes” to proceed.

## 4. How to make a payment

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You can pay your income tax, GST, non-resident withholding tax, employee withholding tax, green tax, airport taxes and fees, company annual fee, cooperative society annual fee, tourism land rent and agricultural land rent liabilities through MIRAconnect.

From 2024 onwards businesses are not required to pay company annual fee and cooperative society annual fee. However, taxpayers can still pay their previous year's company annual fee and cooperative society annual fee whose deadline has passed through VaaruPay.

To make a payment, you first need to locate your payment obligation. To do this, go to the "Pending Tasks" page and look for the tax type and period for which you want to pay. You can find the obligation in the pending obligations table in the bottom half of your screen. If you have a lot of pending obligations, it will be easier to locate it by using the search filters above the table.

The "Status" column in the obligations table may have one of three statuses for payments:

- **Pending:** If the obligation is pending but the due date has not passed. For example, your green tax payment obligation for February 2024 will be visible after you file your green tax return and shown as "Pending" until 28 March 2024 (which is the due date for payment).
- **Overdue:** If the obligation has passed its due date. In the above example, the status will change to "Overdue" on 29 March 2024 if you have not settled your green tax liability by then.
- **In Processing:** This indicates that we have received your payment and that it has been deducted from your account, but it has not been processed in our system. The obligation will be cleared once your payment has been processed in our system.

Once you have located the payment obligation, you can proceed to make the payment by clicking on "Payment" in the "Task" column of the obligations table. You can also opt to make partial payments. Once you click "Payment", a pop-up window will appear and you can manually enter the amount being paid. You will also be asked whether you wish to pay online or through MRTGS. Payers of airport taxes and fees will see a third option – "Direct Transfer" – which can be used to remit payment directly to our bank account from abroad.

If you select MRTGS, you will be redirected to your prefilled MRTGS form, which you can sign and present to your bank to make the payment. If you select "Online", you will be requested to select preferred payment option and confirm the payment. Before clicking "Confirm", you must agree to the "Terms of Use" by ticking the relevant box.

If you select BML, you will be redirected to the Bank of Maldives payment gateway. Rufiyaa-denominated amounts can be paid using any debit or credit card issued by the Bank of Maldives.

Please fill in your Bank of Maldives debit or credit details and click “Proceed”.

If your payment is successful, you will get your payment receipt. Please do not refresh your browser when the payment is being processed.

Alternatively, you can also opt to settle your payment via fisa pay, Dhiraagu pay or Ooredoo m-Faisa.

USD denominated amounts can only be paid using a MasterCard Business Debit Card issued by the Bank of Maldives and fisa pay.

## 5. How to make a payment via MIRAconnect using the BML payment token

Payment tokenization is a security technique used in the field of payment processing to enhance the security of sensitive payment card data, such as credit card numbers, during transactions. It involves substituting the actual cardholder data with a unique token that holds no inherent value.

This token can be used for transactions without exposing the original card data to merchants, payment processors, or other entities involved in the payment process. Taxpayers who have appointed a third party such as an accountant to fulfill their tax obligations can make payment via the payment token, without sharing their card data with the appointed third party.

It also facilitates convenience as taxpayers can make instant payments via the payment token, without further authorization via One Time Passwords (OTPs), or an authenticator.

The token is only available in the MIRAconnect account of the taxpayer who initially created the payment token. It can be removed from the respective MIRAconnect account at any time.

The option to make payment via token is currently available only for the Bank of Maldives (BML) payment option.

Please follow the below steps to make a payment via MIRAconnect using the BML payment token

### Step 1: MIRAconnect pending tasks

Log into your MIRAconnect account and select the “pending tasks” from the homepage. From this page, you can view the pending payment obligations for all your registered tax types.



## Step 2: Payment obligations

From all the payment obligations under pending tasks, please select the taxable period for which you want to make a payment.

1094851GST501	Payment	G-GST Filing Fine (0.5%)	November 2022	28/12/2022	MVR	18.00	Overdue
1094851GST501	Payment	G-GST Filing Fine (MVR50/day)	November 2022	28/12/2022	MVR	1,550.00	Overdue
1094851GST501	Payment	G-GST Liability as Filed	June 2023	30/07/2023	MVR	7,407.00	Overdue
1094851GST501	Payment	G-GST Filing Fine (0.5%)	June 2023	30/07/2023	MVR	37.00	Overdue
1094851GST501	Payment	G-GST Filing Fine (MVR50/day)	June 2023	30/07/2023	MVR	350.00	Overdue
1094851GST501	Payment	PBF Liability as Filed	June 2023	30/07/2023	MVR	500.00	Overdue
1094851GST501	Payment	PBF Info Subm Fine (0.5%)	June 2023	30/07/2023	MVR	3.00	Overdue
1094851GST501	Payment	PBF Info Subm Fine (MVR50/day)	June 2023	30/07/2023	MVR	350.00	Overdue
1094851GST501	Payment	G-GST Liability as Filed	July 2023	28/08/2023	MVR	60.00	Overdue
1094851GST501	Payment	PBF Liability as Filed	July 2023	28/08/2023	MVR	100.00	Overdue
1094851GST501	Payment	G-GST Liability as Filed	May 2022	28/06/2022	MVR	92,813.00	Overdue

## Step 3: Online payment option

Please select the online payment option and click proceed.

The screenshot shows a 'Make payment' dialog box overlaid on a background of a payment obligations table. The dialog box contains the following fields and options:

- How would you like to pay?  Online  MRTGS
- Currency: MVR
- Amount Due: 6.00
- Amount Being Paid: 6.00
- Buttons: Cancel, Proceed

## Step 4: Process payment using the authorized payment token

A content block with the title “Tokenized cards” will appear when you choose Bank of Maldives (BML) as your preferred payment option.

All your payment tokens can be viewed from here. For payments required to be paid in MVR, payment token(s) related to an MVR bank account will be available. For payments required to be paid in USD, payment token(s) related to a USD bank account will be available.

Please click the tokenized card from which you would like to make your payment, acknowledge the MIRAconnect term of use, and click confirm.

Upon confirmation of the payment, the amount payable will instantly be deducted from the bank account associated with the tokenized card. You will not be required to verify your account with a One Time Password (OTP) or an authenticator.

You will receive a payment receipt when your payment is successful.

The screenshot displays the MIRAconnect payment interface. At the top, it asks the user to "Please choose the preferred payment option" and shows logos for fisa pay, dhiraagu pay, and m-Faisaa. Below this, the "Tokenized cards" section shows a selected card with the number 532894xxxxxx0007 and 1/39, along with a button that says "I want to use new card". The "Payment Details" section lists the following information: Payable to: Maldives Inland Revenue Authority (MIRA), TIN: 1094851G5T501, Taxpayer: Company A Pvt Ltd, Currency: MVR, and Amount: 6.00. There is a checkbox labeled "I have read and agree with the Terms of Use" which is checked. At the bottom right, there are "Back" and "Confirm" buttons.

## Find out more

For instructions on how to create the BML payment token in MIRAconnect and how to remove a payment token from MIRAconnect, refer to our Guide to BML Tokenization Payment in MIRAconnect, available at <https://shorturl.at/1v5k4>

## 6. How to amend a tax return

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To amend a return you have already filed, go to the “Filing History” page. Here, you will see all tax returns and supporting documents you have filed so far.

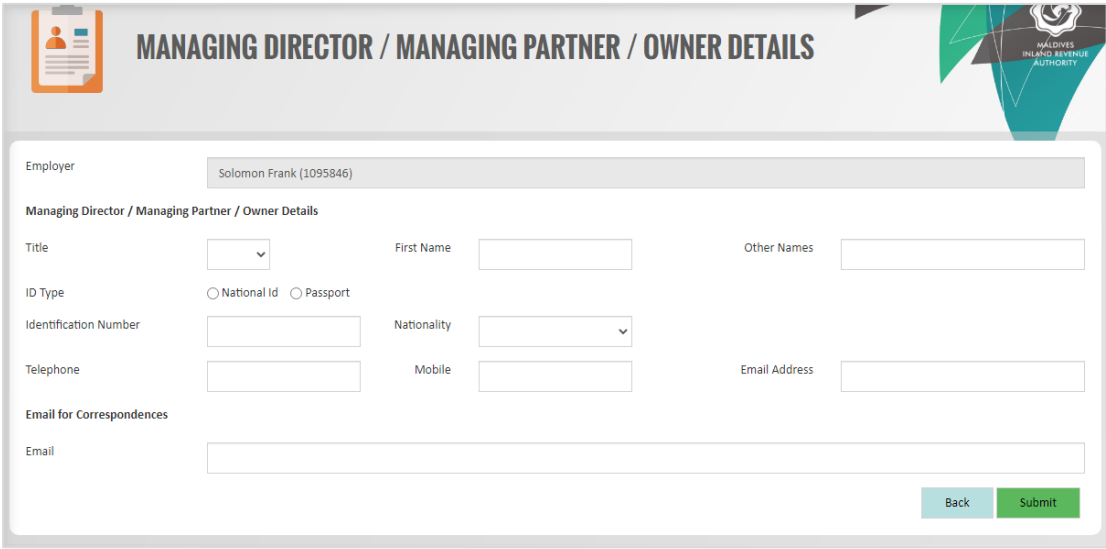
Locate the tax type and period whose tax return you want to amend, and click “View/Amend” in the “Task” column of the obligations table. The process for filing an amended return through MIRAconnect is the same as for filing an original return. You will also be able to view the return and supporting documents you have previously filed for that period.

An amended return must be supported by an explanation as to why the amendment is necessary. This field cannot be left blank. You must also submit supporting documents, if any, together with the amended return.

## 7. Service charge submission

**Service charge submission:** This menu located at the left bottom corner of home page is for those who are required to submit service charge information under section 52 of the Employment Act.

- **Registration:** click here to register for service charge filing obligation. First, you are required to register before you can submit service charge documentation. When you click 'register' for the first time you will be asked to submit managing director / managing partner / owner details. Fill in the details on this screen and click to submit.



The screenshot shows a web form titled "MANAGING DIRECTOR / MANAGING PARTNER / OWNER DETAILS" with the Maldives Inland Revenue Authority logo in the top right. The form includes the following fields:

- Employer:** A dropdown menu showing "Solomon Frank (1095846)".
- Managing Director / Managing Partner / Owner Details:**
  - Title:** A dropdown menu.
  - First Name:** A text input field.
  - Other Names:** A text input field.
  - ID Type:** Radio buttons for "National Id" and "Passport".
  - Identification Number:** A text input field.
  - Nationality:** A dropdown menu.
  - Telephone:** A text input field.
  - Mobile:** A text input field.
  - Email Address:** A text input field.
  - Email for Correspondences:** A text input field.
  - Email:** A text input field.
- Buttons:** "Back" (light blue) and "Submit" (green) buttons at the bottom right.

After submitting managing director / managing partner / owner details, you will be redirected to service charge registration page. Fill in the details of this page and click to submit.

**SERVICE CHARGE REGISTRATION**

Employer: Company A Pvt Ltd (1094851)

Select the business activities to register under service charge

Select	Activity No.	Activity Name	Activity Registration Number	GST Tin
<input type="checkbox"/>	001	SHOP 1	IUG028T102018	1094851GST501

*If the business activity is not displayed in the list then submit a 117 form with updated registration details*

Service charge commencement date: 01/01/2021

I acknowledge that the submission of this form will be considered as registering at Labour Relations Authority as required under Section 13 of the Service Charge Regulation.

Back Submit

Select the business activities to register for service charge. If your business activity is not displayed here, you need to submit MIRA 117 to register the business activity before you proceed. Select service charge commencement date, tick the acknowledgement button, and click to submit. A message will be displayed asking to click "Yes" to submit or click "No" to go back. Click "Yes" to proceed. Now you will see a message on the screen showing that you have been successfully registered to service charge submission. You will also receive an automated email to your registered email address confirming your registration. At this point, you will also be assigned a SC Identification number. When submission is successful, click the "close" button on the screen. Now you will see registration details from this menu. Click "Back" to go back to service charge submission menu. You can always use this menu to register your additional business activity for service charge submission.



- **Pending Task:** Click here to file your service charge submission.

Service Charge Registration	Task	Description	Filing Period	Due Date	Status
1094851SCG001	<a href="#">Filing</a>	Service charge submission	1st Half 2021	01/10/2021	Overdue
1094851SCG001	<a href="#">Filing</a>	Service charge submission	2nd Half 2021	01/04/2022	Pending

Click “Filing” from the table, complete the respective boxes, and upload the required file. You are required to fill all the details in this page to upload the statements. Obligation will only clear from pending task when you upload statements for all months. After uploading statement for all months, you can go to filing history to check the status of the filing.

**UPLOAD STATEMENTS**

**Current obligation**

SC Identification No: 1094851SCG001

Activity Name: SHOP 1

Period: 1st Half 2021

Due Date: 01/10/2021 00:00:00

Status: Pending

**Person Responsible for Service Charge Calculation**

Name:

Designation:

Mobile:

Email Address:

**Service Charge Calculation**

Submission Month:

Calculation Period From:  Period To:

Total income subject to service charge: 0.00

Total service charge collection: 0.00

Deductions (Administrative fee): 0.00

Total number of working days of all employees: 0

Total number of employees: 0

Currency:

Income subject to SC brought forward: 0.00

Income subject to SC carried forward: 0.00

Total income not subject to SC - Calendar Month: 0.00

Upload file:

[Service Charge Template](#)

**Your Statements**

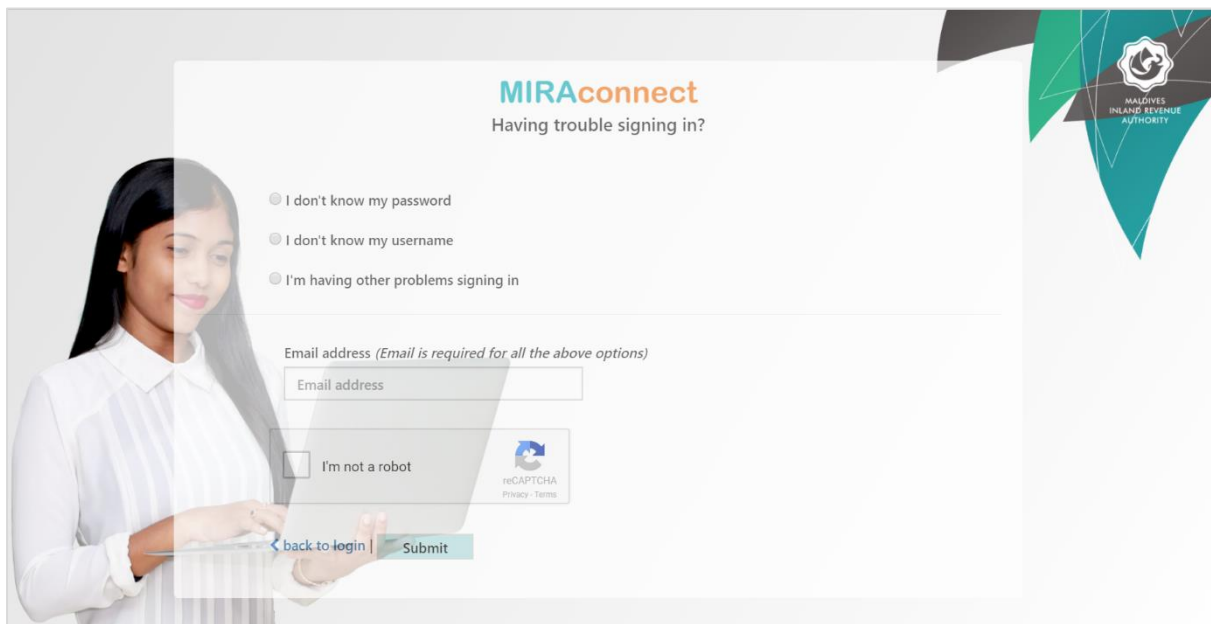
Submission Month	Status	Submission Date
January 2021	Pending	
February 2021	Pending	
March 2021	Pending	
April 2021	Pending	
May 2021	Pending	
June 2021	Pending	

- **Submission history:** Click here to view the uploaded statements.
- **Manage user accounts:** If you would like to create a separate MIRAconnect credentials specifically for service charge submission, you can create a user account from this menu. You can also manage user accounts created for this purpose from here. An email with login credentials will be emailed to the email address of the added user.
- **Change registration:** If you would like to bring any changes to your registration details, you can use this menu.
- **Registration details:** Details of business activities registered for service charge purpose can be viewed here.

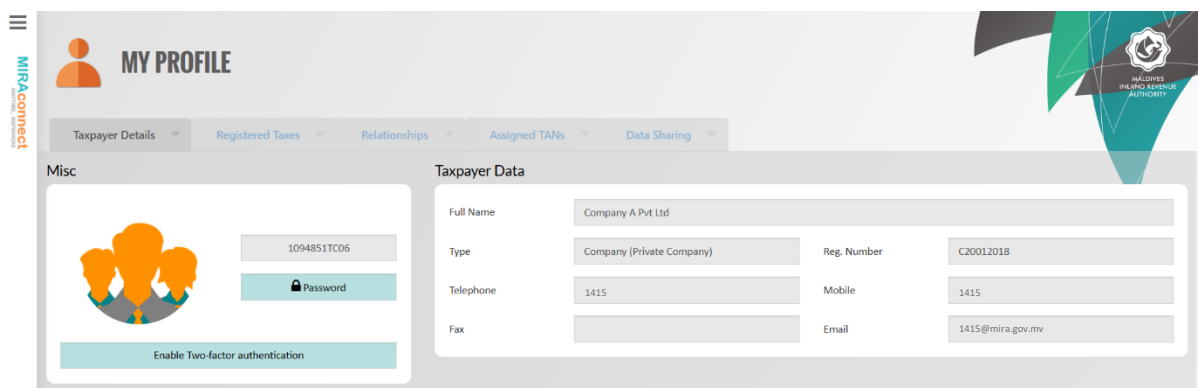
## 8. Your MIRAconnect password

If you have forgotten your password or username, click the “Forgot password?” link at the bottom of the login page. You will be directed to the page shown below and asked to provide the email address under which your MIRAconnect account is registered – a new password will be sent to this email address.

Do not share your password with anyone under any circumstance.



If you wish to change your password at any time, you can change it through the “Taxpayer Details” tab on your “User Profile” page. Your password must contain a digit, a letter, a symbol, and must have at least 7 characters.



Taxpayer Data	
Full Name	Company A Pvt Ltd
Type	Company (Private Company)
Reg. Number	C20012018
Telephone	1415
Mobile	1415
Fax	
Email	1415@mira.gov.mv

## 9. Browser compatibility

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MIRAconnect works best on Google Chrome. It will also work on other popular web browsers except Internet Explorer. You also need to have JavaScript enabled in your browser.

We advise you to keep your browser updated to the latest available version.

## 10. Common MIRAconnect errors and how to troubleshoot the errors

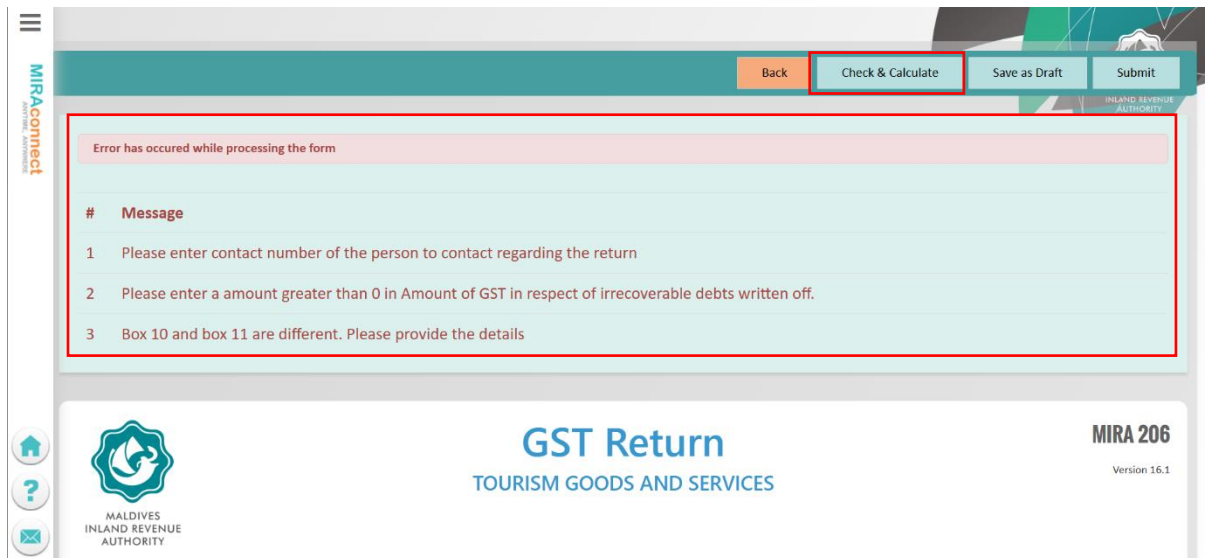
While MIRAconnect is a convenient and efficient medium to submit your tax return and make payments, you may encounter some errors occasionally. These issues can range from minor formatting problems that users can resolve independently to more complex technical or system-related errors requiring backend intervention. For issues that cannot be resolved on your own, assistance is available by contacting MIRA. Send the screen shots of the error message or the excel sheets (input tax statement, output tax statement, CAPEX information sheet, green tax information sheet or any other relevant document) to [1415@mira.gov.mv](mailto:1415@mira.gov.mv).

When you upload the information sheets required for the respective return, and click “check” you can view the errors from the right side of your MIRAconnect page. The errors will mention the “column” and “row” of the error and the type of error. To submit your return you must rectify all errors and you can only “proceed to return”, when the information sheet is uploaded after correcting all errors.

The screenshot displays the MIRAconnect 'UPLOAD STATEMENTS' interface. On the left, the 'Current Obligation' section shows TIN: 1094851GST001, Taxable period: April 2019, Due date: 28/05/2019, and Status: Overdue. Below this, the 'Statements' section includes buttons for 'Input Tax Statement', 'Output Tax Statement', and 'Capital Expenditure', along with a 'Statement Type' selector set to 'Input'. On the right, an 'Errors' panel is highlighted with a red border, listing nine error messages:

#	Message
1	Row 2 - Input tax statement shall not contain any invoices related to future periods
2	Input Tax: Row 2 - Activity number '4' does not belong to this TIN (1094851GST001)
3	Input Tax: Row 2 - Revenue / Capital column should only have the text Revenue or Capital
4	Input Tax: Row 3 - TIN must have 13 digits (example: 1234567GST001)
5	Input Tax: Row 3 - Invoice Total (excluding GST) cannot be blank
6	Input Tax: Row 3 - Invoice Total (excluding GST) must be a numerical figure
7	Input Tax: Row 3 - Activity number '1' does not belong to this TIN (1094851GST001)
8	Input Tax: Row 5 - Activity number '1' does not belong to this TIN (1094851GST001)
9	Input Tax: Row 5 - Revenue / Capital column should only have the text Revenue or Capital

Before completing the return, if you submit “check and calculate”, you can view the format errors and the technical errors related to your return. You cannot submit the return till all errors are corrected.



This guide outlines the most common errors users may face while using MIRAconnect and provides clear instructions on how to troubleshoot them effectively.

Issue/Error	Cause/reason of the error	How to troubleshoot the error
<b>General Errors</b>		
“We are unable to process the form this time. Please contact Administrator” error message while submitting the return	Time out issue	Refresh the portal and check if the return is submitted through filing history page. If return is not submitted, email to 1415.
“The website is using a security solution to protect itself from online attacks and has detected a malicious request from your browser.” error message	Website security issue	If you feel this error message is a mistake, then contact our helpdesk at 1415@mira.gov.mv with the support ID and Screenshot of error message.
“Invalid Modificator” error message	Multiple reasons which are specific to a particular case.	Email the error message with relevant excel file to 1415@mira.gov.mv.
“Object reference not set to an instance of an object” error message	Multiple reasons which are specific to a particular case.	Email the error message with relevant excel file to 1415@mira.gov.mv.
“Index was out of range. Must be a non-negative and less than the size of the collection.	Multiple reasons which are specific to a particular case.	Email the error message with relevant excel file to 1415@mira.gov.mv.

Parameter name: Index” error message		
“There seems to be an error. Please click back and try again.” Error message	Website issue	Refresh the website and try again, if the issue persists email the issue to 1415@mira.gov.mv
Unable to generate Tax clearance report	You have an active Installment plan or you have pending non-tax related payments	Apply for tax clearance from MIRA website.
“You have no statements for taxable period” error message in filing history	Return is not properly synced in MIRAconnect	Email screenshot of the error message to 1415@mira.gov.mv stating the period and TIN of the period in the email.
Cannot see/generate the full income tax form when trying to amend the return	You have submitted a simplified return for the period	You can use “view full return” option at the top of the return page.
MRTGS form generated is showing tax payable amount along with fines occurred	Amount is being fetched from form bundle with fines. It’s a system error.	Email to payment@mira.gov.mv requesting for a MRTGS form with only tax payable amount (without fines)
<b>Income tax return filing</b>		
“Income tax paid in excess to date cannot be more than (Figure)” error message	This issue will incur if the income tax return is filled late after the deadline and after the filing fines are posted to system.	You can file the return without claiming excess and send an email to returns@mira.gov.mv informing to adjust the excess with tax amount only if you do not wish to adjust the excess with fines
Document is uploaded but “Please upload (document name)” is showing as an error message	Document is uploaded and but Document is not ticked in the document checklist in the return	Check document checklist of income tax return and tick relevant supporting documents you are uploading  In case of Audit report other than above check the type of audit opinion is selected
<b>Employee withholding tax</b>		
“The Name for the Employee with TIN (1234567) does not match with our records (EWT)	The name/spelling of the employee does not match with employees registered for EWT via MIRA I 18 and EWT information sheet	Make sure the employee is registered in MIRA for EWT as your employee.  Write the name as registered in the MIRA through MIRA I 18 form in the EWT information sheet. Make sure the spelling matches and all the

		names (first name and sur name matches)
“There seems to be an error in date/name/TIN” error message	Date may be written in wrong format/ extra spaces in name/TIN of the employee	Date should be in DMY format (short date), for example 24/11/2024 Remove extra spaces after the end letter of the name/TIN If the error continues, email the excel file along with your MIRAconnect username to 1415@mira.gov.mv
The activity number does not exist in this TIN (EWT)	Incorrect activity number written	Check and write the correct activity where employee works
<b>GST</b>		
Error in date of Input tax statement/output tax statement/ CAPEX information sheet	Date format issues	The invoice date must be presented in the long date format, with the month expressed in English as 'dd/MMMM/yyyy'. For Example, it should appear as "01 January 2024"
“Input tax in relation to capital expenditure cannot be claimed for the period as there is no remaining output tax for the period after deducting the input tax in relation to the revenue expenditure” error	Capital expenditure input tax claimed more than allowed output amount	Adjust the input tax from the input tax statement to match the output figure
“12 months has elapsed from the date on which input tax ought to have been set off” error	Input claimed for the invoices which has passed 12 months	Remove those invoices from the input tax statement
“TIN must have 13 digits” error	TIN is less/more than 13 digits, GST written in simple letters (example: 1234567gst501)	Make sure TIN has 13 digits/ remove any free extra spaces entered after TIN Make sure the TIN is in correct format (example: 1234567GST001)
“GST figure cannot be in more than one column” error	Errors written in unrelated columns	Write the GST amount in the applicable column and leave other columns blank

<p>“Input tax statement shall not contain any invoices related to future periods” error</p>	<p>Date written exceeding the taxable period/ date and month interchanged while writing the invoice date</p>	<p>check the relevant row from the MIRAconnect errors list and bring required changes to that column for example remove invoice falling to a future taxable period</p>
<p>“Revenue/Capital column should only have the text Revenue or Capital” error</p>	<p>Extra space given after the end letter of Revenue/Capital. Wrong spelling of the Revenue/Capital written of the word is written in short form such as “Rev/Cap”</p>	<p>Check the end letter of the word and remove the extra spaces/ Make sure the full word is written in correct spelling</p>
<p>“GST amount cannot be blank” / “The column “Customer TIN” should not be in this file. Please refer to the template file” / “First column (#) must be a number” / “Invoice total (excluding GST) must be numerical figure” / “Invoice total (excluding GST) cannot be blank” error</p>	<p>Format issues</p>	<p>Download a new template, copy the existing data and past as (values) in new template  If the error continues, email the excel file along with your MIRAconnect username to 1415@mira.gov.mv</p>
<p>“Activity number 2 does not belong to this TIN (1234567GST501)” error</p>	<p>Incorrect activity number used</p>	<p>check the GST certificate and write the correct the activity number</p>
<p><b>Green tax</b></p>		
<p>“Casting error” / “Cannot find column 12” / “System error: Specified cast is not valid” / “Casting error has occurred. Please contact 1415” error</p>	<p>Format issues</p>	<p>Download a new template, copy the existing data and past as (values) in new template  If the error continues, email the excel file along with your MIRAconnect username to 1415@mira.gov.mv</p>
<p>“Check-in-Date should be in 'dd/mm/yyyy' format” error</p>	<p>Date Format</p>	<p>Date format should be in DMY format (Short date format)</p>
<p>“Check-in-Date is required” / “Check-Out-date or check out Time is not in the correct format” / “Check-in Time should be in 'HH:mm' format”</p>	<p>Date or Time Format</p>	<p>Date format should be in DMY format (Short date format) and Time should be in AM/PM format</p>

“Guest Registration Number must follow a sequence” error	GRT information sheet column “#” sequence not followed	GRT information sheet column “#” must follow the correct sequence order.
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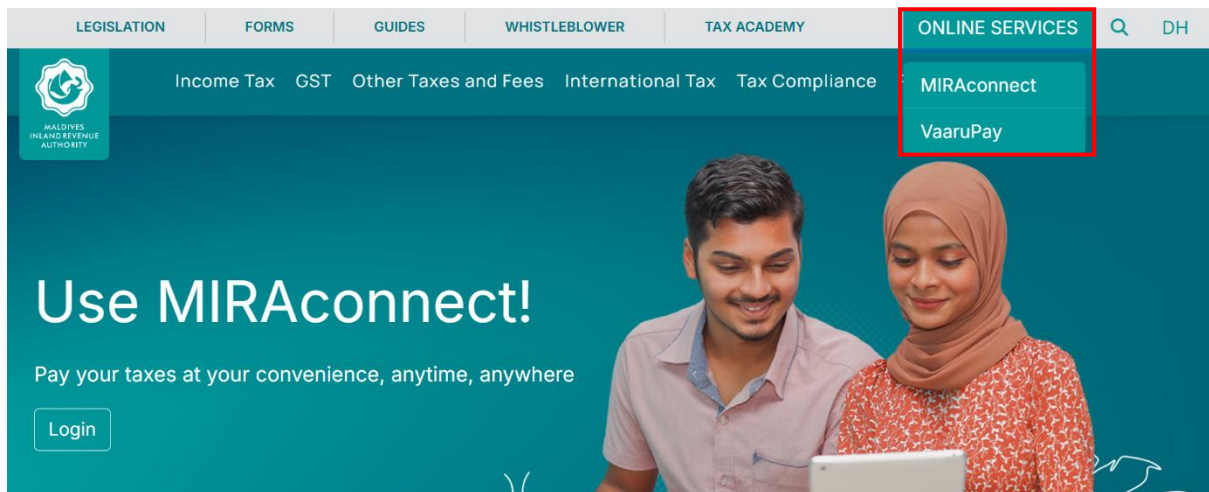
## 11. VaaruPay

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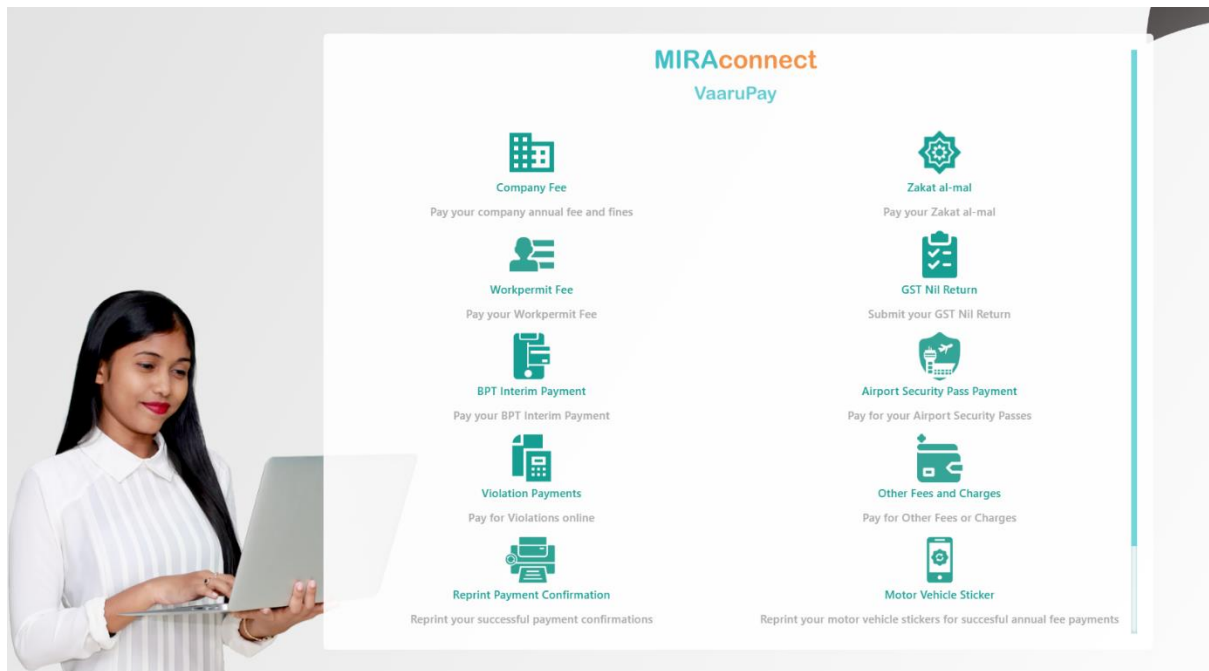
VaaruPay is a convenient online portal to pay non-tax revenue and submit GST nil return to MIRA. You are not required to register for VaaruPay and can access VaaruPay anytime anywhere.

### Login in to VaaruPay

When you go to our website [www.mira.gov.mv](http://www.mira.gov.mv), you will see “ONLINE SERVICES” tab (highlighted in the screenshot below). When you click the tab, you will see the option for “VaaruPay” from the drop down menu.



Click “VaaruPay” and, you will be directed to the VaaruPay login page.

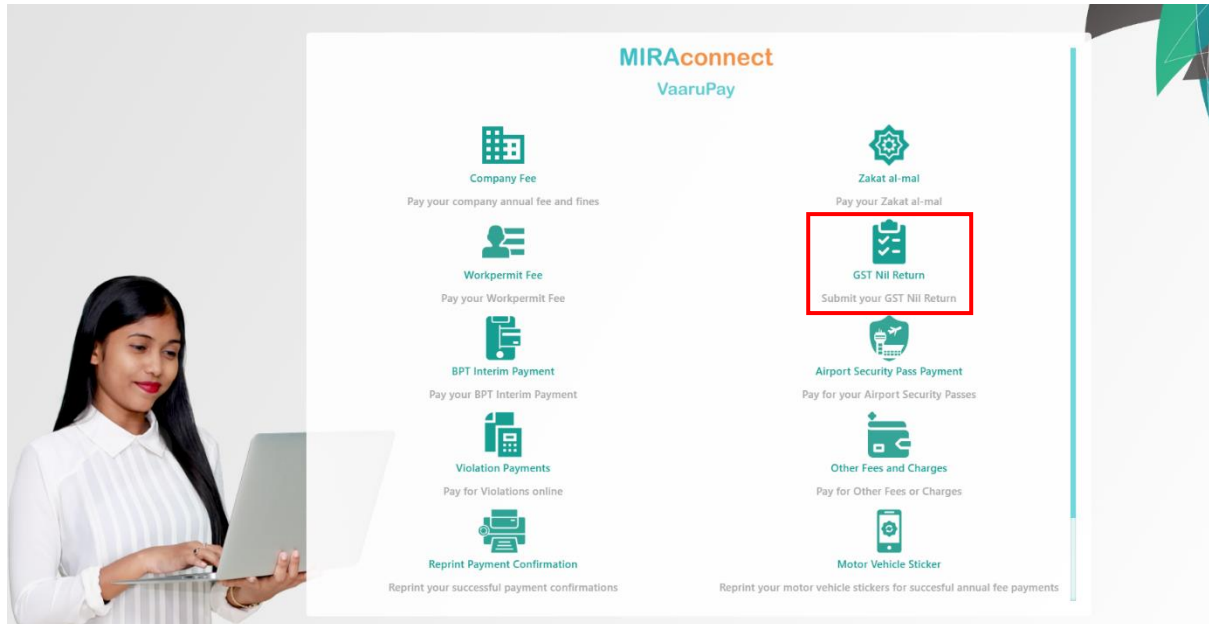


You can pay below non-tax revenues through VaaruPay.

- **Company fee:** From 2024 onwards businesses are not required to pay company Annual Fee and cooperative Society Annual Fee. However, taxpayers can still pay their previous years company Annual Fee and cooperative Society Annual Fee whose deadline has passed through VaaruPay.
- **Zakat al-mal:** Here you can pay your Zakat al-mal and “Sadaqah”. MIRA only collects Zakat al-mal. If you wish to pay Fitr Zakat, you can use the payment options as advised by the Ministry of Islamic Affairs.
- **Work permit Fee:** Here you can pay Work permit Fee in relation to your foreign employees. When you click here, you will be directed to Xpat system.
- **Airport security pass payment:** Here you can pay your Airport Security Pass Fee.
- **Violation payments:** from here you can pay violations payment related to HPA and Environment.
- **Other fees and charges:** You can pay any fees collected to MIRA here.
- **Vessel fee:** You can pay vessels fee and their fines payable in USD through VaaruPay.

## File a GST Nil Return

To submit a NIL return click “GST Nil Return” button in VaaruPay.



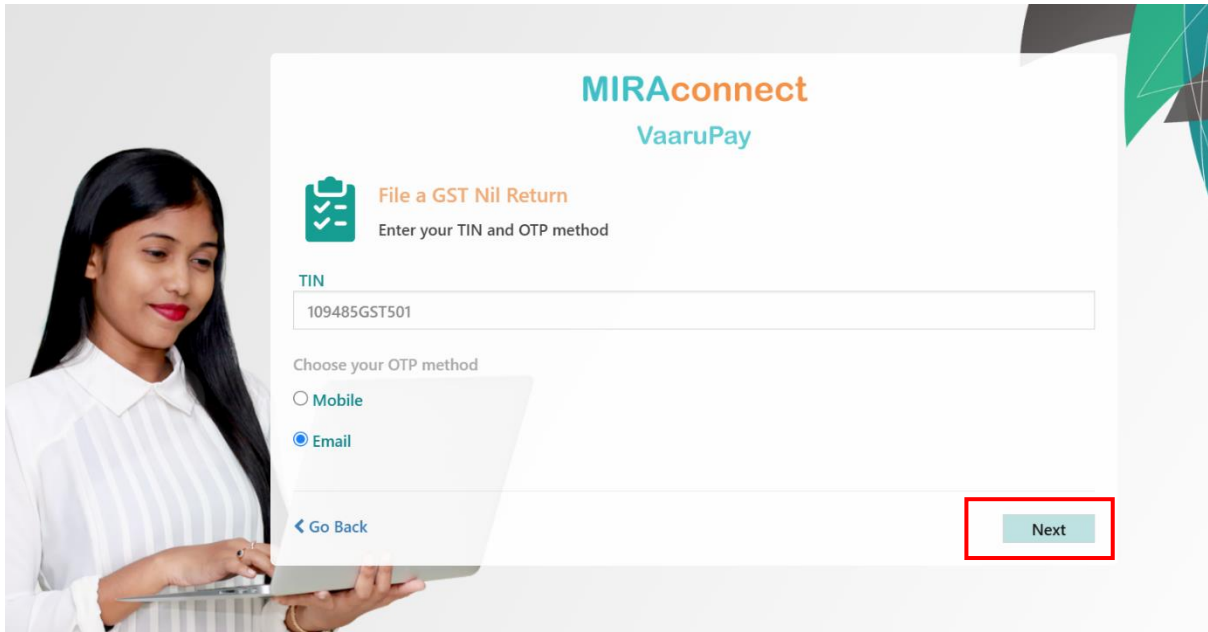
When you click “GST Nil Return” button, you will be directed to below page.

Enter you GST TIN, for example 1234567**GST**501.

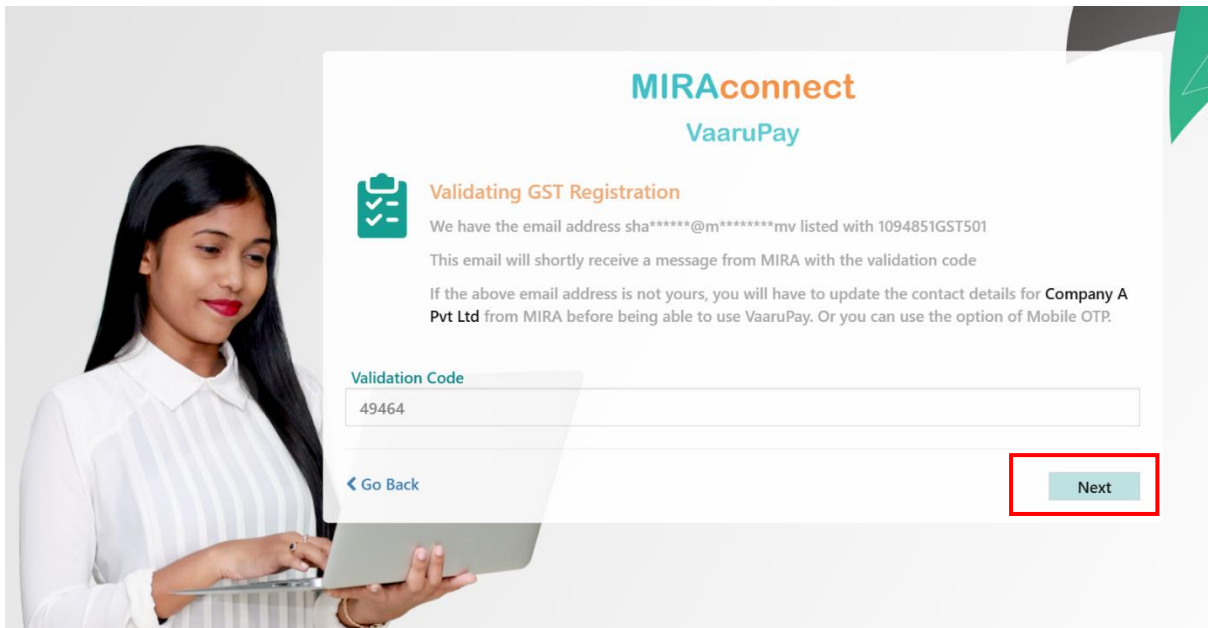
Choose the method you want to receive you OTP.

- If you choose “Mobile”, you will receive your OTP to the mobile number you have registered in MIRA.
- If you choose “Email”, you will receive your OTP to the email address you have registered in MIRA.

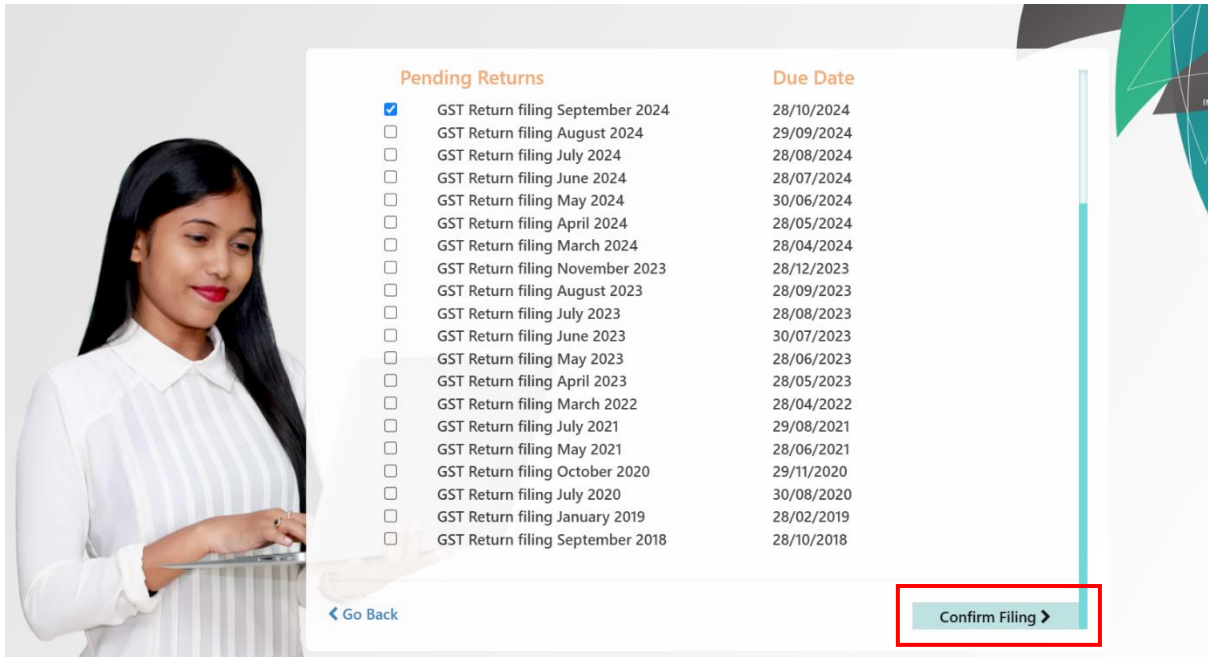
After choosing your option to receive OTP, click “Next”.



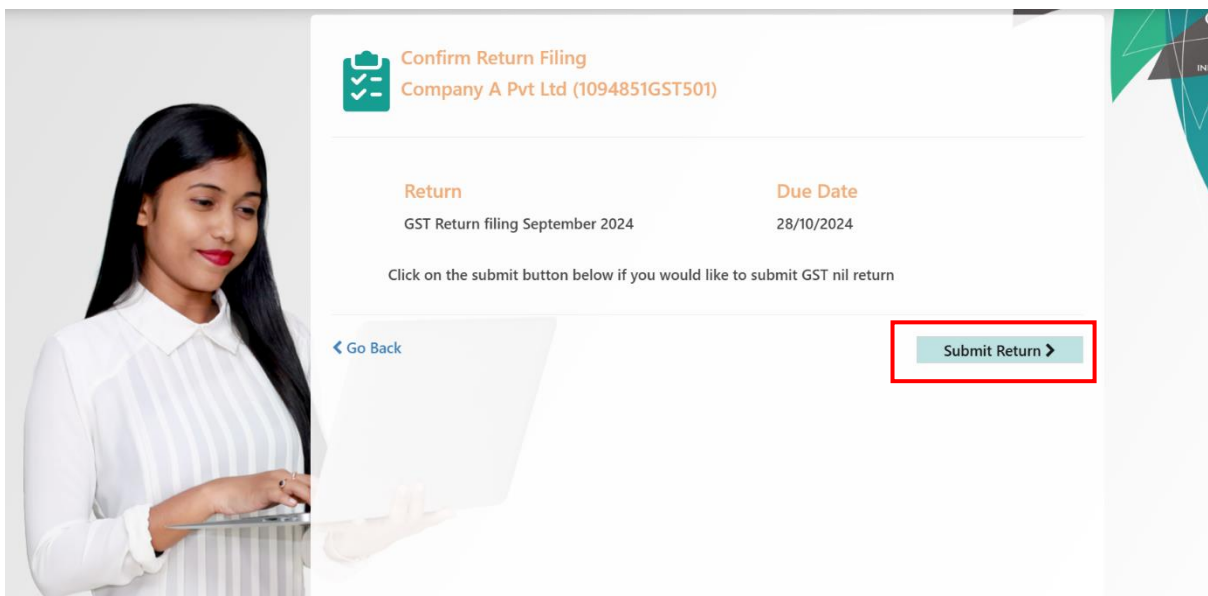
When you click “Next”, you will receive OTP to your chosen option.  
Enter the validation code and enter “Next”.



When you click “Next”, you can view all your pending GST return obligations. Kindly tick the period for which you are submitting the nil return. After selecting the applicable period, click “confirm filing” to continue.



Next you will see the option to “Submit Return”. Before submitting the return, confirm that you’re filing for the correct period.



Next you will receive a pop up message confirming whether you would like to submit the return or not. Click “Yes” to confirm to submit the return.

Please do not refresh your browser when the return is being processed.

When your return is submitted you will receive your return voucher.



Return Voucher

Please find below the return voucher of 1094851GST501 for the period September 2024

GST Return Voucher			
Receipt Number:	020000529441		
Taxpayer Identification Number:	1094851GST501		
Taxpayer Name:	Company A Pvt Ltd		
Taxable Period:	From: 01 September 2024	To: 30 September 2024	
Tax Liability:	MVR 0.00		
Life Filings Form:	Not applicable		





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1415



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