



MALDIVES  
INLAND REVENUE  
AUTHORITY

# How to fill the Request for Fine Relief (MIRA 910) form

This is a step-by-step guide to help you fill and submit MIRA 910 form.  
If you need any additional help, call 1415 or send an email to [1415@mira.gov.mv](mailto:1415@mira.gov.mv)

Published on 9 October 2022

## Read the following instructions before you read the rest of the guide.

1. This form is submitted to request for relief from fines under Section 75 of the Tax Administration Act (Law number 3/2010) and Section 3 of the Fine Relief Policy (Policy Number 2022/G-7).
2. You must settle all tax dues or sign an installment agreement with MIRA to settle the tax dues and file all tax returns before submitting the request for fine relief.
3. MIRA's decision on your request will be based on the rules set out in the Fine Relief Policy. You will be informed of MIRA's decision in writing.
4. If you are submitting this form via email, scan the original of the complete form and email to [frc@mira.gov.mv](mailto:frc@mira.gov.mv) together with the supporting documents. The fine relief reply will be emailed to the registered email of the taxpayer.
5. This form must be signed by the taxpayer or a registered authorized signatory of the taxpayer.

# How to fill in the Request for fine relief

## Item 1: Taxpayer information

**TIN (Taxpayer Identification Number):** In this box, enter the TIN as shown on the Notification of Income Tax Registration issued to you. We cannot acknowledge or process your Request for fine relief without your correct TIN.

**Taxpayer Name:** In this box, enter the name of the taxpayer as shown on the Notification of Income Tax Registration issued to you.

**Example**

1. Taxpayer information

1	1	1	1	1	1	1
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Taxpayer Identification Number (TIN)

Ahmed Mohamed

Taxpayer Name

## Item 2: Details of the fines pertaining to this request

In the first column, write the tax type for which the fine is related (e.g. GST, Income Tax, Green Tax...) and provide the Notice of Tax Assessment (NOTA) reference number, if applicable. NOTA reference number is required if the requested fine relief is in relation to a NOTA issued by MIRA.

**Example**

2. Details of the fines pertaining to this request

Tax Type	Notice of Tax Assessment Reference Number (if applicable)
GST	-
GRT	-

## Item 3: Reasons for your request

Here, explain the reasons for late filing or late payment due to which the requested fines were incurred. Based on the reason provided, submit the relevant supporting documents.

## Declaration

Before submitting your Request for fine relief to the MIRA, you or your registered authorized representative should sign and date it, declaring that the information in it is true and correct and that he/she is authorized to sign the Request for fine relief. Name, designation and contact phone number must be included so that we can communicate important information about your Request for fine relief. Companies and other legal entities must stamp their corporate seal here.

## For Office Use Only

Please leave this section blank.



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## FOR QUERIES:



1415



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