



MALDIVES
INLAND REVENUE
AUTHORITY

ދިވެހިސަރުކާރުގެ
އިލަންދު ރިވެނު އުތުރު

2012



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سعودی عرب میں خواتین کی شمولیت: 2 جلد 2013

ناشر: دعوہ فونڈ ریسرچ سوسائٹی، پاکستان اسلام آباد

2

تدوین و ترویج سند راهبردی



فرهنگی رسیده و سرچشمه و سرفروش و خدمات و مشاوره و آموزش و توسعه و مدیریت و بازاریابی و منابع انسانی و مالی و حقوقی و فناوری اطلاعات و 2010 تاکنون. فرهنگ راهبردی
 به عنوان سند راهبردی سازمان و تدوین و ترویج سند راهبردی و فرهنگ سازمانی و توسعه و مدیریت و بازاریابی و منابع انسانی و مالی و حقوقی و فناوری اطلاعات و 2012
 و سایر ارزشها و فرهنگ راهبردی و سرفروش و خدمات و مشاوره و آموزش و توسعه و مدیریت و بازاریابی و منابع انسانی و مالی و حقوقی و فناوری اطلاعات و 2012.

2012 سند راهبردی و فرهنگ

2012 سند راهبردی و فرهنگ راهبردی و سرفروش و خدمات و مشاوره و آموزش و توسعه و مدیریت و بازاریابی و منابع انسانی و مالی و حقوقی و فناوری اطلاعات و 2012
 فرهنگ راهبردی و سرفروش و خدمات و مشاوره و آموزش و توسعه و مدیریت و بازاریابی و منابع انسانی و مالی و حقوقی و فناوری اطلاعات و 2012
 سند راهبردی و سرفروش و خدمات و مشاوره و آموزش و توسعه و مدیریت و بازاریابی و منابع انسانی و مالی و حقوقی و فناوری اطلاعات و 2012.

3

مجلس إدارة



مجلس إدارة شركة أرامكو السعودية، برئاسة الرئيس التنفيذي الأستاذ الدكتور خالد الفهد، يضم خمسة أعضاء، وهم: الرئيس التنفيذي الأستاذ الدكتور خالد الفهد، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز.

مجلس إدارة شركة أرامكو السعودية، برئاسة الرئيس التنفيذي الأستاذ الدكتور خالد الفهد، يضم خمسة أعضاء، وهم: الرئيس التنفيذي الأستاذ الدكتور خالد الفهد، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز، نائب الرئيس التنفيذي الأستاذ الدكتور محمد بن عبد العزيز.



ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި



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පළමු වරින් පසුව ප්‍රතිපත්තිමය වෙනස්කම්

2012 වසරේ මුළු වැය මුදලින් 20% ක් පමණ වැඩි වැයකර ඇති බවට ප්‍රතිපත්තිමය වෙනස්කම් සිදු කර ඇත. මෙය ප්‍රධාන වශයෙන් ප්‍රතිපත්තිමය වෙනස්කම් හේතුවෙන් සිදු වූයේය.

1. වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල වැඩි කිරීම සඳහා ප්‍රතිපත්තිමය වෙනස්කම් සිදු කළේය.
2. වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල වැඩි කිරීම සඳහා ප්‍රතිපත්තිමය වෙනස්කම් සිදු කළේය.
3. වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල වැඩි කිරීම සඳහා ප්‍රතිපත්තිමය වෙනස්කම් සිදු කළේය.
4. 2013 වසරේ වැය මුදල වැඩි කිරීම සඳහා ප්‍රතිපත්තිමය වෙනස්කම් සිදු කළේය.
5. වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල වැඩි කිරීම සඳහා ප්‍රතිපත්තිමය වෙනස්කම් සිදු කළේය.

වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල වැඩි කිරීම සඳහා ප්‍රතිපත්තිමය වෙනස්කම් සිදු කළේය. 2012 වසරේ 31 වන දින සිට 27 වන දින දක්වා වැය මුදල වැඩි කිරීම සඳහා ප්‍රතිපත්තිමය වෙනස්කම් සිදු කළේය. මෙය ප්‍රධාන වශයෙන් ප්‍රතිපත්තිමය වෙනස්කම් හේතුවෙන් සිදු වූයේය.

ප්‍රතිපත්තිමය වෙනස්කම්

2012 වසරේ මුළු වැය මුදලින් 20% ක් පමණ වැඩි වැයකර ඇති බවට ප්‍රතිපත්තිමය වෙනස්කම් සිදු කර ඇත. මෙය ප්‍රධාන වශයෙන් ප්‍රතිපත්තිමය වෙනස්කම් හේතුවෙන් සිදු වූයේය.

වැය මුදල	වැයකරුවන්ගේ වැය මුදල
20	වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල
17	වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල
19	වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල
19	වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල
18	වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල
14	වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල
7	වැඩි වැයකර ඇති වැයකරුවන්ගේ වැය මුදල

تاریخ	شرح
۱۳۹۱ ۱۲ ۳۰	درخواست
۱۳۹۱ ۱۲ ۲۱	تاریخ ۱۳۹۱ ۱۲ ۲۱ در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی در زمینه مدیریت بحران در سازمان
۱۳۹۱ ۱۲ ۲۴	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی (تعمیرات)
۱۳۹۱ ۱۲ ۱۶	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی (تعمیرات)
۱۳۹۱ ۱۲ ۴	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی در زمینه مدیریت بحران در سازمان
۱۳۹۱ ۱۲ ۱۰ ۱۳۹۱ ۱۲ ۱۷	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی در زمینه مدیریت بحران در سازمان
۱۳۹۱ ۱۲ ۲۰	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی در زمینه مدیریت بحران در سازمان
۱۳۹۱ ۱۲ ۱۰	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی در زمینه مدیریت بحران در سازمان
۱۳۹۱ ۱۲ ۱۸ ۱۳۹۱ ۱۲ ۲۰	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی در زمینه مدیریت بحران در سازمان
۱۳۹۱ ۱۲ ۲۰	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی در زمینه مدیریت بحران در سازمان
۱۳۹۱ ۱۲ ۱۹ ۱۳۹۱ ۱۲ ۲۶	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی (تعمیرات)
۱۳۹۱ ۱۲ ۳ ۱۳۹۱ ۱۲ ۲۰۱۳	در خصوص درخواست صدور مجوز برای برگزاری کارگاه آموزشی (تعمیرات)

دېھقانچىلىق ۋە ئايلىق چارۋىچىلىقنىڭ ئىقتىسادىغا تەسىرى

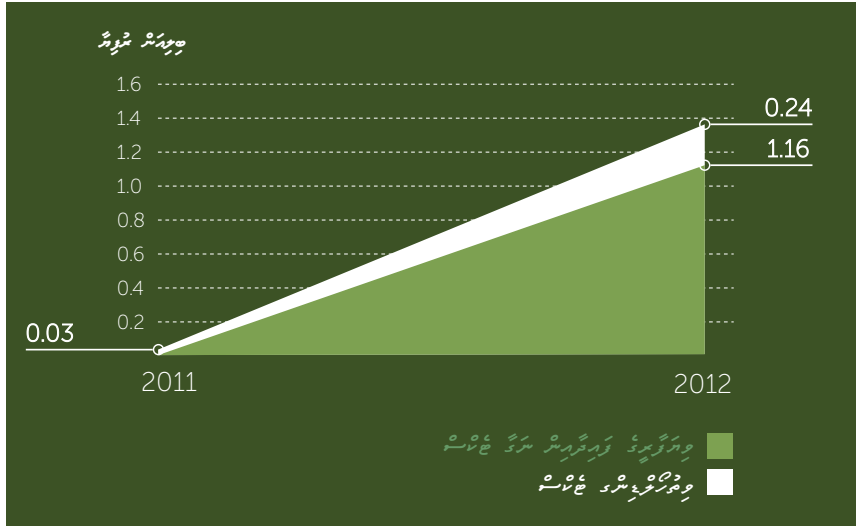
تارىخىدا ئىقتىسادى ئۆزگىرىش 2012 قىلىپ 7.2% نىڭ ئۆسۈشىنى كۆرسىتىۋاتىدۇ. 2012 قىلىپ 72.9% نىڭ ئۆسۈشىنى كۆرسىتىۋاتىدۇ. 2011 قىلىپ 56.8% نىڭ ئۆسۈشىنى كۆرسىتىۋاتىدۇ. 2012 قىلىپ 2011 قىلىپ 18% نىڭ ئۆسۈشىنى كۆرسىتىۋاتىدۇ. 2011 قىلىپ 3.5% نىڭ ئۆسۈشىنى كۆرسىتىۋاتىدۇ. 6% نىڭ ئۆسۈشىنى كۆرسىتىۋاتىدۇ.

2010 ۋە 2012 قىلىپ دېھقانچىلىق ۋە ئايلىق چارۋىچىلىقنىڭ ئىقتىسادىغا تەسىرى



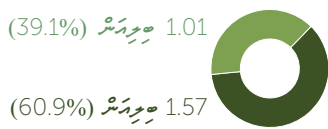
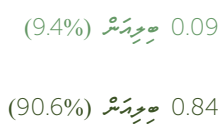
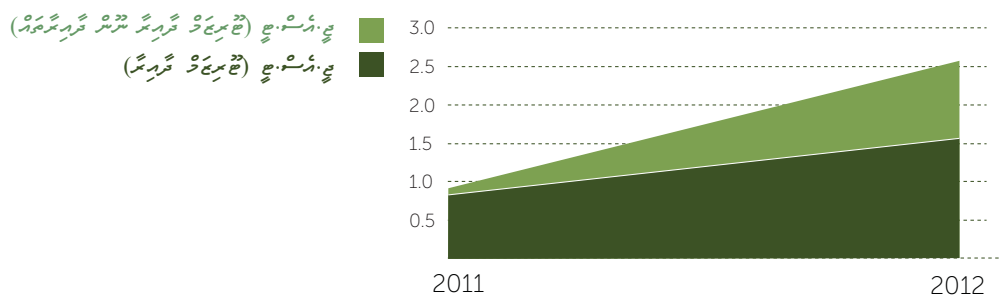
دولتی و غیردولتی سرمایہ کی مجموعی قدریں 2012 کے لیے 2 کے مقابلے میں (دولتی و غیردولتی سرمایہ کی مجموعی قدریں 2011 کے لیے 1.4 کے مقابلے میں) 1.4 کے مقابلے میں 2012 کے لیے 2 کے مقابلے میں 19.6% رہی۔

دولتی و غیردولتی سرمایہ کی مجموعی قدریں 2011-2012



2012 کے لیے 2011 کے مقابلے میں 36.0% اضافہ ہوا ہے۔ 2012 کے لیے 2011 کے مقابلے میں 2.6 کے مقابلے میں 2 کے مقابلے میں 178.6% اضافہ ہوا ہے۔ 2012 کے لیے 2011 کے مقابلے میں 60.9% اضافہ ہوا ہے۔ 2012 کے لیے 2011 کے مقابلے میں 39.1% اضافہ ہوا ہے۔

دولتی و غیردولتی سرمایہ کی مجموعی قدریں 2011-2012



2012 3 31 31 2011 31 2010 31 2009 31

2011 2012 / 2011	2012	2011	2010	2009
-11.1%	299,914,418	337,494,704	35,501,534	2009 31 2010 31
36.2%	313,152,517	229,856,989	203,232,807	2010 31 2011 31
-1.5%	28,598,366	29,029,742	24,568,997	2011 31 2012 31
3895.3%	1,401,117,905	35,069,424	-	2010 31 2011 31
15.4%	51,539,664	44,654,557	50,727,857	2011 31 2012 31
178.6%	2,572,005,117	923,334,859	-	2010 31 2011 31
126.5%	16,626,055	7,338,828	10,785,964	2011 31 2012 31
-67.0%	168,705,000	511,255,000	19,125,000	2010 31 2011 31
-2.3%	89,591,327	91,658,197	93,195,712	2011 31 2012 31
-87.4%	17,563,272	139,511,809	129,659,793	2010 31 2011 31
-	-	-	20,000	2010 31 2011 31
95.6%	171,860,080	87,861,980	-	2010 31 2011 31
-2.5%	76,481,814	78,480,510	71,742,339	2011 31 2012 31
7.7%	39,918,624	37,072,935	26,173,602	2011 31 2012 31
-12.7%	1,049,841,778	1,202,495,510	1,100,372,498	2010 31 2011 31
6.9%	802,900,158	750,739,845	594,361,548	2011 31 2012 31
-3.4%	45,912,900	47,548,284	46,784,113	2011 31 2012 31
-5.3%	6,443,985	6,802,024	6,494,807	2010 31 2011 31
56.8%	7,152,172,980	4,560,205,197	2,412,746,571	2009 31 2010 31

مؤتمري 33 في مالطا 2012
مؤتمري 33 في مالطا 2012
مؤتمري 33 في مالطا 2012

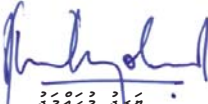


مؤتمري 33 في مالطا 2012

-	3,062,916	-	4,540,449	15	پروگرام برائے ریفرنڈم کے لئے سرکاری سرکاری سرکاری سرکاری سرکاری
-	8,824,353	-	24,591,805	18	ریفرنڈم کے لئے سرکاری سرکاری سرکاری سرکاری سرکاری
-	36,287,256	-	62,318,527		تعمیراتی کاموں کے لئے سرکاری
-	4,575,357,127	-	7,089,290,514		ریفرنڈم کے لئے سرکاری سرکاری سرکاری سرکاری سرکاری
-	4,611,644,377	327,473	7,151,609,041		تعمیراتی کاموں کے لئے سرکاری (مختص) سرکاری سرکاری سرکاری
-	67,021,304	-	102,095,184		ریفرنڈم کے لئے سرکاری سرکاری سرکاری سرکاری

جس کے تحت ریفرنڈم کے لئے سرکاری سرکاری سرکاری سرکاری سرکاری. ان کے لئے سرکاری سرکاری سرکاری سرکاری سرکاری:


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የፌዴራል ገቢዎች ሚኒስቴር የገቢዎች ማጠቃለያ ሪፖርት

31 ደረጃው ለ 2012 ዓ.ም.

የገቢዎች ስርዓት	ገቢዎች / ገቢዎች / ገቢዎች 2012	ገቢዎች 2012	የገቢዎች ስርዓት / ገቢዎች	የገቢዎች ስርዓት / ገቢዎች	የገቢዎች ስርዓት / ገቢዎች 2012	የገቢዎች ስርዓት / ገቢዎች
						ገቢዎች ስርዓት
2,586,970	62,318,527	64,905,497	(11,453,911)	-	76,359,408	3 ገቢዎች ስርዓት ስርዓት ስርዓት
59,907,024	7,152,172,980	7,092,265,956	-	-	7,092,265,956	4 ገቢዎች ስርዓት ስርዓት ስርዓት
39,212,718	39,212,718	-	-	-	-	5 ገቢዎች ስርዓት ስርዓት ስርዓት
						ገቢዎች ስርዓት
55,382	22,977,491	23,032,873	-	(4,521,162)	27,554,035	6 210 ገቢዎች ስርዓት ስርዓት ስርዓት
189,079	664,486	853,565	-	(80,305)	933,870	7 213 ገቢዎች ስርዓት ስርዓት ስርዓት
311,563	1,907,788	2,219,351	-	683,903	1,535,448	8 221 ገቢዎች ስርዓት ስርዓት ስርዓት
165,211	1,418,152	1,583,363	-	301,350	1,282,013	9 222 ገቢዎች ስርዓት ስርዓት ስርዓት
366,998	3,398,901	3,765,899	(1,745,066)	(2,147,323)	7,658,288	10 223 ገቢዎች ስርዓት ስርዓት ስርዓት
592,604	2,024,701	2,617,305	-	694,980	1,922,325	11 225 ገቢዎች ስርዓት ስርዓት ስርዓት
83,883	425,124	509,007	-	(301,443)	810,450	12 226 ገቢዎች ስርዓት ስርዓት ስርዓት
367,309	369,630	736,939	-	370,000	366,939	13 228 ገቢዎች ስርዓት ስርዓት ስርዓት
2,132,029	33,186,273	35,318,302	(1,745,066)	(5,000,000)	42,063,368	ገቢዎች ስርዓት ስርዓት ስርዓት
						ገቢዎች ስርዓት
454,941	29,132,254	29,587,195	(9,708,845)	5,000,000	34,296,040	14 423 ገቢዎች ስርዓት ስርዓት ስርዓት
454,941	29,124,849	29,587,195	(9,708,845)	5,000,000	34,296,040	ገቢዎች ስርዓት ስርዓት ስርዓት
2,586,970	62,318,527	64,905,497	(11,453,911)	-	76,359,408	ገቢዎች ስርዓት
2,586,970						ገቢዎች ስርዓት

4. سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي

2011	2012	مَرْمَافَرِي	مَرْمَافَرِي
		سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	
750,739,845	802,900,158	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	113001
7,338,828	16,626,055	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	113002
35,069,424	1,401,117,905	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	113003
229,856,989	313,152,517	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	113005
666,922,317	1,566,354,387	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	114002
256,412,542	1,005,650,731	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	114002
37,072,935	39,918,624	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	119001
337,494,704	299,914,418	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	119004
		سَرْمَافَرِي	
26,368,959	38,326,919	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	118001
13,328,805	3,751,558	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	118002
543,387	-	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	118003
34,441,394	33,094,297	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	118007
183,022	-	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	118008
1,066,628	1,309,040	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	118009
2,548,315	-	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	118010
		سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	
9,126,000	10,083,100	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	121001
1,595,200	1,564,800	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	121002
6,802,024	6,443,985	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	121003
205,312	144,688	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	121055
87,861,980	171,860,080	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	121076
70,762	61,880	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	121078
7,483,460	7,606,520	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	121079
10,200	9,800	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	121085
6,600	3,800	سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي سَرْمَافَرِي	121086

2,722,950	2,640,850	چلانی کے لئے	121088
1,918,832	971,034	پولیس اور ایس ایچ ڈی کے لئے	121089
511,255,000	168,705,000	پولیس اور ایس ایچ ڈی کے لئے	121999
2,800,011	2,774,867	پولیس اور ایس ایچ ڈی کے لئے	123001
22,915	52,027	پولیس اور ایس ایچ ڈی کے لئے	123002
3,067,500	2,685,000	پولیس اور ایس ایچ ڈی کے لئے	123006
47,548,284	45,912,900	پولیس اور ایس ایچ ڈی کے لئے	123014
4,945,839	4,574,175	پولیس اور ایس ایچ ڈی کے لئے	125001
7,052,607	6,572,306	پولیس اور ایس ایچ ڈی کے لئے	125002
1,202,495,510	1,049,841,778	پولیس اور ایس ایچ ڈی کے لئے	125003
66,177,301	64,518,018	پولیس اور ایس ایچ ڈی کے لئے	125004
6,570,853	6,292,506	پولیس اور ایس ایچ ڈی کے لئے	125005
6,737,481	7,508,922	پولیس اور ایس ایچ ڈی کے لئے	125008
84,000	84,000	پولیس اور ایس ایچ ڈی کے لئے	125009
90,115	41,400	پولیس اور ایس ایچ ڈی کے لئے	125010
6,831	24,623	پولیس اور ایس ایچ ڈی کے لئے	131001
1,668,748	1,297,592	پولیس اور ایس ایچ ڈی کے لئے	131002
115,145,338	16,241,057	پولیس اور ایس ایچ ڈی کے لئے	131003
8,014,632	9,917,279	پولیس اور ایس ایچ ڈی کے لئے	126001
11,036,565	19,668,230	پولیس اور ایس ایچ ڈی کے لئے	126002
18,698,285	14,982,130	پولیس اور ایس ایچ ڈی کے لئے	126003
3,527,175	6,927,775	پولیس اور ایس ایچ ڈی کے لئے	126006
657,250	44,250	پولیس اور ایس ایچ ڈی کے لئے	126007
4,534,793,654	7,152,172,980	پولیس اور ایس ایچ ڈی کے لئے	
	(2,100,000)	پولیس اور ایس ایچ ڈی کے لئے	113002
	(63,608)	پولیس اور ایس ایچ ڈی کے لئے	121003
	(7,000)	پولیس اور ایس ایچ ڈی کے لئے	121076

(2,376)	123014	تعمیر و مرمت و تعمیرات
(9,259)	125001	تعمیرات و مرمت و تعمیرات
(6,150)	126002	تعمیرات و مرمت و تعمیرات
(21,675)	131003	تعمیرات و مرمت و تعمیرات
(2,210,068)		تعمیرات و مرمت و تعمیرات
4,534,793,654	7,149,962,912	تعمیرات و مرمت و تعمیرات

5. درآمد های غیر عملیاتی و غیره

2011	2012	تعمیرات و مرمت و تعمیرات
81,230,205	37,711,395	تعمیرات و مرمت و تعمیرات
943,030	1,501,323	تعمیرات و مرمت و تعمیرات
22,690,892	-	تعمیرات و مرمت و تعمیرات
104,864,127	39,212,718	تعمیرات و مرمت و تعمیرات
	(693,357)	تعمیرات و مرمت و تعمیرات
	(7,009,240)	تعمیرات و مرمت و تعمیرات
	(7,702,597)	تعمیرات و مرمت و تعمیرات
104,864,127	31,510,121	تعمیرات و مرمت و تعمیرات

6. 2012 ခုနှစ် ဝင်ငွေ အကျဉ်းချုပ်

2011 ခုနှစ် / ဝင်ငွေ	2012 ခုနှစ် / ဝင်ငွေ	2012 ခုနှစ် ဝင်ငွေ	2012 ခုနှစ် ဝင်ငွေ	2012 ခုနှစ် ဝင်ငွေ	အကျဉ်းချုပ်	အမျိုးအမည်
8,539,972	10,367,982	10,375,850	(2,965,150)	13,341,000	211001	အခြေခံအဆောက်အအုံ
(22,201)	(21,228)	-	-	-	126004	အခြေခံအဆောက်အအုံ
944,475	653,975	655,479	(546,736)	1,202,215	211002	အခြေခံအဆောက်အအုံ
-	107,500	107,500	107,500	-	212002	အခြေခံအဆောက်အအုံ
264,933	302,494	302,494	(123,506)	426,000	212005	အခြေခံအဆောက်အအုံ
-	82,500	82,500	82,500	-	212009	အခြေခံအဆောက်အအုံ
3,400,917	3,451,083	3,454,083	(2,827,917)	6,282,000	212014	အခြေခံအဆောက်အအုံ
14,032	26,300	40,300	40,300	-	212017	အခြေခံအဆောက်အအုံ
2,744,002	3,508,849	3,510,216	(2,365,284)	5,875,500	212023	အခြေခံအဆောက်အအုံ
127,887	130,499	142,359	(24,441)	166,800	212024	အခြေခံအဆောက်အအုံ
69,887	131,240	131,240	(35,080)	166,320	212025	အခြေခံအဆောက်အအုံ
146,975	4,228,797	4,220,152	4,220,152	-	212027	အခြေခံအဆောက်အအုံ
90,000	7,500	10,700	(83,500)	94,200	212999	အခြေခံအဆောက်အအုံ
16,343,080	22,977,491	23,032,873	(4,521,162)	27,554,035		

7. 2012 ခုနှစ် ဝင်ငွေ အကျဉ်းချုပ်

2011 ခုနှစ် / ဝင်ငွေ	2012 ခုနှစ် / ဝင်ငွေ	2012 ခုနှစ် ဝင်ငွေ	2012 ခုနှစ် ဝင်ငွေ	2012 ခုနှစ် ဝင်ငွေ	အကျဉ်းချုပ်	အမျိုးအမည်
542,617	664,486	853,565	(80,305)	933,870	213001	အခြေခံအဆောက်အအုံ
542,617	664,486	853,565	(80,305)	933,870		

8. كۆچمەن ۋە كۆچمەن ئاممىسىنىڭ كۆچمەن

كۆچمەن 2011	كۆچمەن 2012	كۆچمەن 2012	كۆچمەن 2012	كۆچمەن 2012	كۆچمەن
347,117	274,288	325,530	125,000	200,530	221001
14,970	10,028	17,500	-	17,500	221002
200,875	599,975	775,868	-	775,868	221003
305,940	1,023,497	1,100,453	558,903	541,550	221004
868,902	1,907,788	2,219,351	683,903	1,535,448	

9. كۆچمەن ۋە كۆچمەن ئاممىسىنىڭ كۆچمەن

كۆچمەن 2011	كۆچمەن 2012	كۆچمەن 2012	كۆچمەن 2012	كۆچمەن 2012	كۆچمەن
932,007	997,051	1,046,773	250,000	796,773	222001
111,808	77,889	85,000	(15,000)	100,000	222002
6,177	17,901	39,520	-	39,520	222003
108,360	136,474	157,350	82,350	75,000	222004
13,954	9,884	30,000	5,000	25,000	222005
-	-	-	(48,000)	48,000	222006
-	39,365	40,000	20,000	20,000	222007
46,189	52,411	62,720	-	62,720	222008
1,061	5,273	15,000	-	15,000	222009
-	-	-	(15,000)	15,000	222010
53,051	28,774	50,000	-	50,000	222011
49,425	53,130	57,000	22,000	35,000	222999
1,322,032	1,418,152	1,583,363	301,350	1,282,013	

10. 2012-2013 2012-2013 2012-2013

2011	2012	2012	2012	2012	2012	2012
209,779	268,353	284,000	-	18,000	266,000	223001
45	6,991	11,846	(314)	10,000	2,160	223002
875	485	18,944	(33,556)	-	52,500	223003
424,442	544,681	645,180	(72,380)	95,560	622,000	223004
79,200	128,700	134,000	-	134,000	-	223005
66,667	73,431	76,000	-	40,000	36,000	223009
485,644	1,373,571	1,405,843	(473,807)	445,000	1,434,650	223010
41,069	11,731	17,000	-	10,000	7,000	223011
66,494	83,556	85,696	(19,304)	45,000	60,000	223012
27,595	23,791	26,210	(11,790)	11,000	27,000	223013
23,660	-	-	-	-	-	223014
-	-	5,000	(66,000)	(29,000)	100,000	223016
11,930	7,402	15,160	(7,340)	-	22,500	223017
200	-	-	(1,000)	-	1,000	223018
-	8,478	8,478	-	-	8,478	223019
896,525	563,479	673,163	(745,453)	170,617	1,248,000	223020
12,487	-	-	-	-	-	223023
32,501	-	33,537	(65,855)	(2,608)	102,000	223024
376,891	235,164	253,733	(248,267)	(220,000)	722,000	223025
228,439	69,088	72,108	-	(2,874,892)	2,947,000	223999
2,984,443	3,398,901	3,765,899	(1,745,066)	(2,147,323)	7,658,288	

11. 2012 2011 2012 2012 2012

2011	2012	2012	2012	2012	2012	2012
281,146	97,398	212,548	158,500	54,048	225001	
1,092,727	1,125,580	1,162,237	356,360	805,877	225002	
33,060	-	10,948	(441,352)	452,300	225003	
292,676	538,731	800,220	370,120	430,100	225004	
-	240,552	406,352	246,352	160,000	225005	
-	22,440	25,000	5,000	20,000	225006	
1,699,609	2,024,701	2,617,305	694,980	1,922,325		

12. 2012 2011 2012 2012 2012

2011	2012	2012	2012	2012	2012	2012
103,578	216,505	218,057	218,057	-	226002	
-	2,385	10,000	(85,000)	95,000	226009	
27,000	40,063	88,500	(32,500)	121,000	226010	
11,750	-	-	-	-	226012	
-	-	20,050	(414,500)	434,550	226013	
66,660	104,469	106,400	6,500	99,900	226014	
16,635	61,702	66,000	6,000	60,000	226016	
225,623	425,124	509,007	(301,443)	810,450		

13. 2012 2011 2012 2012 2012

2011	2012	2012	2012	2012	2012	2012
413,681	369,630	736,939	370,000	366,939	228007	
413,681	369,630	736,939	370,000	366,939		

14. 2012 2011 2012 2012 2012 2012

2011	2012	2012	2012	2012	2012	2012
762,796	633,622	648,450	-	498,450	150,000	423001
105,089	772,799	848,918	-	608,918	240,000	423002
3,603	18,636	27,457	(14,857)	20,000	22,314	423005
70,869	10,388	13,728	(425,472)	(85,000)	524,200	423006
645,166	25,406,217	25,693,985	(9,268,516)	3,477,975	31,484,526	423007
1,428,017	2,166,334	2,230,000	-	360,000	1,870,000	423008
9,226	4,601	5,000	-	-	5,000	423999
38,150	119,657	119,657	-	119,657	-	451012
3,062,916	29,132,254	29,587,195	(9,708,845)	5,000,000	34,296,040	

15. 2012 2011 2012 2012

2011	2012	2012	2012
1,264,274	1,897,896	633,622	1,264,274
422,623	1,195,422	772,799	422,623
3,771	22,407	18,636	3,771
466,158	476,546	10,388	466,158
862,166	1,676,578	814,412	862,166
4,369,796	6,536,130	2,166,334	4,369,796
41,698	46,299	4,601	41,698
38,150	157,807	119,657	38,150
7,468,636	12,009,085	4,540,449	7,468,636

• 2012 2011 2012 2012

16. 2012 102,095,185 19,531 102,114,716

102,095,185	102,095,185
19,531	19,531
102,114,716	102,114,716

17. 2012 6,414,365 8,783,584 935,529 2,374,312 45,726,000 3,885,186 245,400 268,000 28,800 32,600 185,040 1,320,000 17,014,124 320,262 1,630,006 124,081,451 8,296,681 16,771,125 15,556,495

2012	2012
6,414,365	6,414,365
8,783,584	8,783,584
935,529	935,529
2,374,312	2,374,312
45,726,000	45,726,000
3,885,186	3,885,186
245,400	245,400
268,000	268,000
28,800	28,800
32,600	32,600
185,040	185,040
1,320,000	1,320,000
17,014,124	17,014,124
320,262	320,262
1,630,006	1,630,006
124,081,451	124,081,451
8,296,681	8,296,681
16,771,125	16,771,125
15,556,495	15,556,495







Looking Ahead

In the year 2013, work on harmonization of operational procedures and the development of a 5 year strategic plan will be initiated. These developments will create new pathways for strengthening the MIRA's tax administration and pave the way for the achievement of strategic goals.

Various activities have been planned for the year 2013 to reduce the administrative expenditure and to implement a convenient system for taxpayers to interact with the MIRA. Some notable activities planned in this regard are highlighted below.

Establishment of regional offices

During the year 2012, the MIRA's first regional office was opened in H.DH. Kulhudhuffushi. Arrangements are currently in progress for the opening of another regional office in Addu City. In addition, administrative work will be carried out to prepare for the establishment of regional offices in 2 more regions in the near future.

Establishment of an online system to submit tax return and make payment of tax

This was initially expected to be introduced during the year 2012. However, due to a delay in setting up the required database which was established at the end of 2012, it is anticipated that the system will become functional during 2013. Such a system will enable taxpayers to fulfill their tax obligations more conveniently and promptly as it would eliminate the need to wait in queues.

Harmonize the databases

Harmonizing the databases would enable acquiring information of taxpayers more efficiently and effectively. This initiation is also expected to be completed during 2013.

A key objective of the MIRA is to ascertain whether the amount of tax payable has been calculated by taxpayers in accordance with laws and regulations and whether such taxes and fees are being settled in full as and when they fall due. In order to achieve this objective, audits have been planned to be conducted at various junctures. This includes visits by the MIRA audit teams to the atolls. Furthermore, MIRA plans to sign MOUs with banks for the purpose of fast tracking dues clearance and enforcement procedures.



On the set of 'Vaaru', the first TV program presented by the MIRA



A presentation held in H.DH. Hanimaadhoo

6.3 Tax Debt Collection and Compliance

Compliance programs

During the year 2012, 6,489 compliance visits were carried out to ascertain whether taxpayers are in compliance with the Business Profit Tax Act and the Goods and Services Tax Act and regulations formulated under those Acts and to assist taxpayers in correcting non-compliance issues and create awareness among taxpayers regarding tax laws and regulations. These visits include the compliance visits made on the second Saturday of each month from June 2011 onwards, in which all staffs of MIRA participate.

Audits and investigations

Audits are conducted to ascertain whether the amount of tax payable has been calculated by taxpayers in accordance with laws and regulations. Accordingly, during the year 2012, a total of 880 audits were conducted which include 13 GST (Tourism Sector) audits, 466 GST (General Sector) audits, 200 BPT audits, 195 Withholding Tax audits and 6 Bank Profit Tax audits. Consequently, MVR 96.98 million and USD 1.28 million was assessed as additional tax payable.

In addition, on 25 December 2012, the MIRA entered and searched the premises of 2 companies accused of evading tax, under a search warrant issued by the Tax Appeal Tribunal.

Furthermore, assistance was provided to individuals in computing their business profit tax payable. It was also decided that the tax returns completed using the computations prepared with the assistance of MIRA will not be required to provide financial statements audited by a third party.

Taxpayer objections

Out of the 880 audits conducted during 2012, 61 taxpayers (or 6.9% of total assessments issued) objected to the MIRA's decision. Therefore, it is worth mentioning that the majority of taxpayers have accepted the MIRA's decision. Of the objections filed, 31 were resolved by the MIRA during 2012.

Enforcement activities

Actions were taken against several taxpayers under the policy on taking action against persons with dues to the State. As a result, MVR 371.5 million recorded as outstanding was recovered in the year 2012.

During the year 2012, 21 cases were filed with the Civil Court against defaulters. Judgment was passed in favour of the MIRA in 12 cases while only 1 was passed against the MIRA. Further, 7 cases were withdrawn as out of court settlements were reached with the defaulters. In the same year, 4 cases were filed against the MIRA, while the MIRA also intervened in a constitutional case filed against the State.

6.2 Taxpayer Education

Taxpayer education and awareness programs

During the year 2012, MIRA staff visited 16 atolls to provide tax related information and various activities were conducted to create awareness among taxpayers. Hence, to ascertain whether taxpayers were in compliance with the laws and regulations, visits were made to the business premises and assistance was provided with respect to completing GST Return, BPT Interim Statement and BPT Return. MIRA staff also visited atoll councils and island councils to discuss the difficulties faced by taxpayers conducting businesses in the atolls.

In the year 2012, tax related information was provided to 3,448 taxpayers in 155 sessions held in Male' and the atolls. In addition, several other sessions were held in Government institutions and various schools to provide tax related information.

The mass media was an effective means of communication which was widely used by MIRA to provide information to taxpayers and the general public, including TV, Radio, and print media. In this regard, during the year 2012, information was disseminated through 136 programs via all media channels. Further, several important messages were conveyed by means of the Government Gazette, leaflets, flyers and posters.

The first TV program presented by the MIRA in collaboration with TVM, 'Vaaru' was first aired on 22 September 2012. At the end of 2012, 12 episodes of the program were broadcasted via TVM.

In the year 2012, MIRA also participated in 2 fairs held at Dharubaaruge. They were the 'Maldives Consumer Fair' held from 27 to 29 September and 'Maldives Hotel and Trade Exhibition' held from 4 to 6 December.

Furthermore, guides and instructions were published on the MIRA website to assist the taxpayers with respect to registration and completing BPT and GST Returns. Hence, the following were published:

1. GST Return Instructions
2. GST Registration Form Instructions
3. Guide on Registration of Rental of Immovable Property
4. Taxpayer Registration Instructions
5. Tax Treatment of International Airtransport Operators
6. BPT Return Instructions
7. Instructions for Completing Statement of Interim Payment
8. Instructions for Bank Account Registration

MIRA also signed MOUs with various institutions of the Maldives to enhance collaboration and for the exchange of assistance and information. In this regard, MOUs were signed with the Department of Immigration and Emigration, the Maldives Customs Service and the Maldives Police Service.



Investigation training conducted by the Maldives Police Service

Taxpayer Registration

By the end of 2012, 13,819 businesses were registered under the Tax Administration Act while 5,213 taxpayers were registered for GST. Accordingly, during the year 2012, 2,475 taxpayers registered their businesses for BPT purposes and 1,577 taxpayers registered for GST.

Activities carried out to improve the tax administration system

MIRA is continuously striving to improve taxpayer services by establishing more convenient methods of payment and developing closer relationships with the taxpayers. In this regard, on 29 November 2012, the first regional office commenced operations in H.DH. Kulhudhuffushi. It was officially inaugurated on 12 February 2013. In addition to this, administrative work was carried out for the opening of another regional office in Addu City.

MIRA acquired an Enterprise Management System as a means of further enhancing the taxpayer services provided by the MIRA; the Tax and Revenue Management System by a renowned German company, SAP, was implemented and taxpayer registration process, GST (Tourism Sector) and BPT Return process and payment collection for both these taxes commenced through the said system on 23 December 2012.

This migration to the software led to some changes in the forms and tax returns required to be submitted to the MIRA by the taxpayers. Hence, only 1 form is now required rather than 3 different forms for the purpose of taxpayer registration, bank account registration and the registration of authorised signatories to sign their tax returns.

Furthermore, work is being undertaken to incorporate additional revenue codes into the said system by the end of 2013. Similarly, online services are scheduled to be introduced during the year 2013 for submitting tax returns and making payments.

Activities carried out to improve beneficial relationships

During the year 2012, MIRA gained the membership of the International Fiscal Association (IFA). IFA is an international organization that deals with fiscal matters of countries, examine tax laws, and study the fiscal and economic fluctuations resulting from taxation.

During the year 2012, MIRA was also elected as a member of the Commonwealth Association of Tax Administration (CATA) Management Committee. CATA is an international organization that was formed to assist its member countries in strengthening and improving tax administration and developing closer affiliation with those countries. Maldives was elected to the said committee in the 12th CATA General Meeting held in Floriana, Malta on 14 October 2012. Commissioner General of Taxation, Mr. Yazeed Mohamed represents the Maldives in CATA.

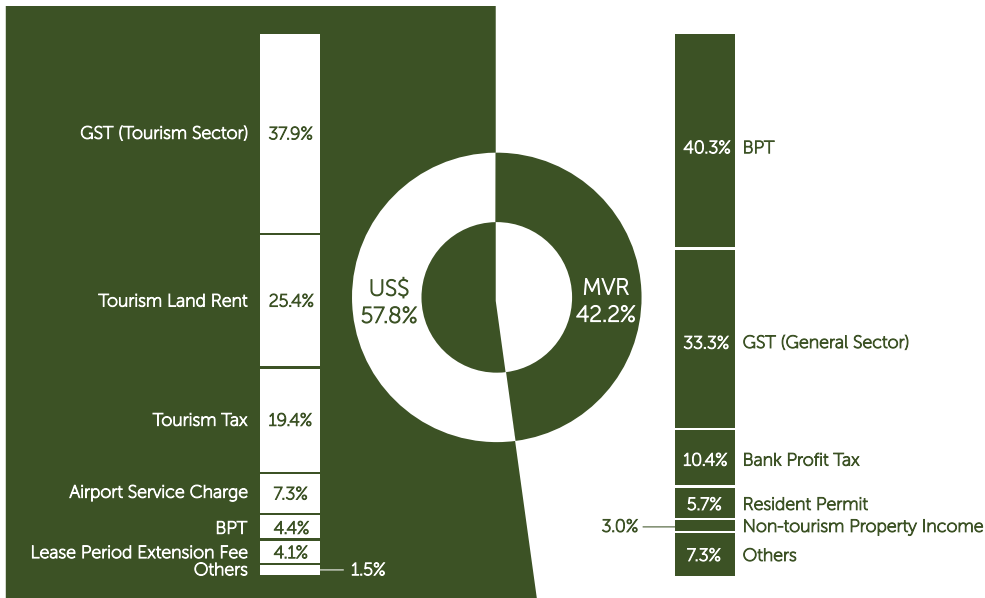
Revenue collection during the past 3 years

Details	2010	2011	2012	% Change (2011 to 2012)
Airport Service Charge	35,501,534	337,494,704	299,914,418	-11.1%
Bank Profit Tax	203,232,807	229,856,989	313,152,517	36.2%
Business Permits	24,568,997	29,029,742	28,598,366	-1.5%
Business Profit Tax	-	35,069,424	1,401,117,905	3895.3%
Fines	50,727,857	44,654,557	51,539,664	15.4%
Goods and Services Tax	-	923,334,859	2,572,005,117	178.6%
Land Sales Tax	10,785,964	7,338,828	16,626,055	126.5%
Lease Period Extension Fee	19,125,000	511,255,000	168,705,000	-67.0%
Non-tourism Property Income	93,195,712	91,658,197	89,591,327	-2.3%
Proceeds from Sale of Assets	129,659,793	139,511,809	17,563,272	-87.4%
Reimburesment from Previous Years Budget	20,000	-	-	-
Resident Permit	-	87,861,980	171,860,080	95.6%
Royalties	71,742,339	78,480,510	76,481,814	-2.5%
Sale of Revenue Stamps	26,173,602	37,072,935	39,918,624	7.7%
Tourism Land Rent	1,100,372,498	1,202,495,510	1,049,841,778	-12.7%
Tourism Tax	594,361,548	750,739,845	802,900,158	6.9%
Vehicle Fee	46,784,113	47,548,284	45,912,900	-3.4%
Vessel Fee	6,494,807	6,802,024	6,443,985	-5.3%
Total	2,412,746,571	4,560,205,197	7,152,172,980	56.8%

Looking at other important taxes and fees, Tourism Land Rent and Tourism Tax comprised 14.7% and 11.2% of the total revenue collection respectively. A year-on-year comparison of these two revenues indicates a 12.7% decline in the revenue generated from Tourism Land Rent while a 6.9% increase was recorded from Tourism Tax.

More than half of the revenue collected by the MIRA in 2012 was collected in USD which is 57.8% (USD 269.6 million) of the total revenue collection. Considering the USD collections, the highest revenue contributor was GST (Tourism Sector) which is 37.9%. Other contributions include Tourism Land Rent, Tourism Tax and Airport Service Charge which contributed 25.4%, 19.4% and 7.3% respectively.

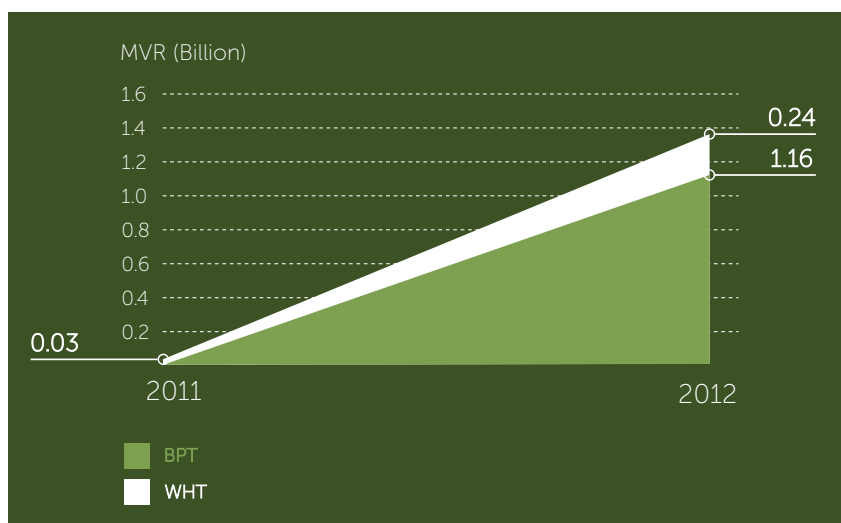
Composition of revenue collection by currency



Actual revenue collection was 0.8% higher than the revenue projected for the year 2012. Collections from Bank Profit Tax, Land Sales Tax, Royalties and Proceeds from Sale of Assets were higher than the projected revenue for the year.

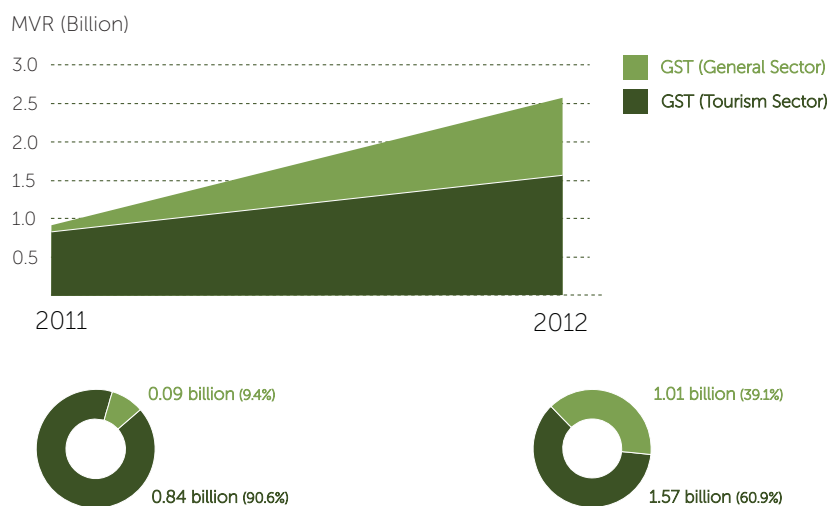
During the year 2012, revenue received from the two types of taxes imposed under the Business Profit Tax Act (Business Profit Tax and Withholding Tax) increased significantly. In this regard, both of these taxes generated MVR 1.4 billion. It is also to be highlighted that compared to the year 2011, the largest growth was also recorded for BPT. Hence, BPT represents 19.6% of the total revenue collected by the MIRA.

Tax collection under the Business Profit Tax Act



GST, which represents 36.0% of the total revenue collection, contributed the highest share of the revenue collected during the year 2012 (MVR 2.6 billion). This is a 178.6% growth compared to the 2011 collection. When considering GST by sector, GST (Tourism Sector) represents 60.9% while GST (General Sector) represents 39.1%.

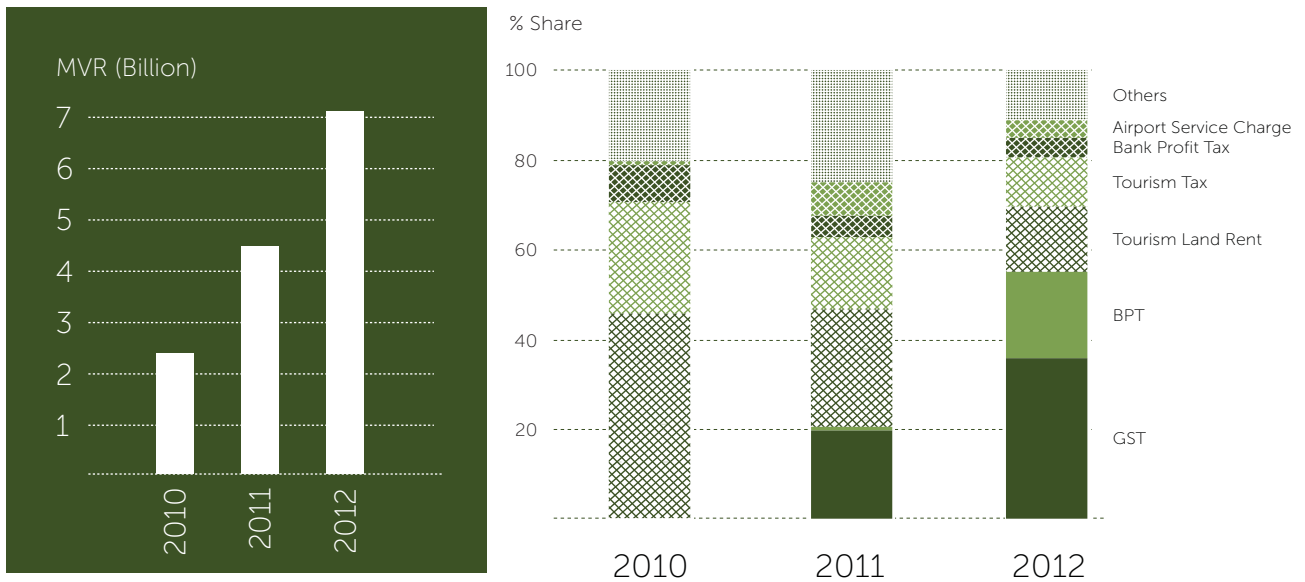
Tax collection under the Goods and Services Tax Act



Revenue Collection by the MIRA

During the year 2012, MVR 7.2 billion was collected by the MIRA as State revenue, which is 72.9% of the total revenue collected by the State during the year. The collection in 2012 represents an increase of 56.8% compared to the revenue collected by the MIRA in 2011. It is to be noted that GST, BPT, Tourism Land Rent, Tourism Tax, Bank Profit Tax and Airport Service Charge contributed to the highest share of the total revenue collection in 2012. The increase in GST rate from 3.5% to 6% and the collection of revenue as BPT, introduced on 18 July 2011, are the key reasons for the significant growth in revenue.

Revenue collection and composition from 2010 to 2012



In addition, the draft Tax Administration Regulation formulated under Tax Administration Act was sent for approval of the Attorney General in 2012. The Regulation is a comprehensive guideline for the MIRA, taxpayers, and other relevant persons subject to tax laws in attaining the objectives of the Tax Administration Act.

In addition to the amendments brought to the regulations, during the year 2012, policies were formulated and published to take actions against persons in default of making payments in relation to various tax, fee, rent, royalty and fines collected by the MIRA. In this regard, the policies that were published are:

1. Policy on Disclosure of Non-compliant GST Registered Persons
2. Policy on Skip Tracing Persons with Outstanding Payments
3. Policy on Returned Cheques
4. Policy on Accessing Information of Bank Accounts of Taxpayers and Freezing their Bank Accounts
5. Policy on Taking Action against Persons with Dues to the State



Participants of the IFRS training conducted in collaboration with KPMG

Tax Rulings issued under the Business Profit Tax Act

Title	Tax Ruling Number
Deduction in respect of remuneration payable to relatives of sole proprietors	220-PR/TR/2012/B1
Approved Banks and Financial Institutions	TR-2012/B2
Deadline for filing the tax return and making the final payment for tax year 2011	TR-2012/B3
International accounting standards acceptable to the MIRA	TR-2012/B4
Submission of financial statements and appointment of auditors	TR-2012/B5
Valuation of assets at commencement date	TR-2012/B6
Charitable organizations	TR-2012/B7
Services supplied by a director, partner, trustee or member of a body of persons	TR-2012/B8
Withholding tax and income subject to business profit tax	TR-2012/B9
Deadline for filing the tax return and making the final payment for tax year 2011 (Revised)	TR-2012/B10
Third amendment to the Business Profit Tax Regulation	TR-2012/B11
Immovable property developed by a person other than its owner	TR-2012/B12
Calculation of taxable profits of a permanent establishment in the Maldives	TR-2012/B13
Interim payment for the tax year 2012	TR-2012/B14
Realized and unrealized gains and losses	TR-2012/B15
Deadline for making the final payment for the tax year 2011 and the first interim payment for the tax year 2012	TR-2012/B16
Treatment of dividend income	TR-2012/B17
Payment of the first interim payment for the tax year 2012 on installment basis	TR-2012/B18
Companies and partnerships in the process of liquidation	TR-2012/B19
Payment of the second interim payment together with the final payment	TR-2012/B20
Penalties for offences under the Business Profit Tax Act	TR-2012/B21
Companies and partnerships in the process of liquidation	TR-2012/B22
Appointment of auditors by auditors registered with the MIRA	TR-2012/B23
Application for exemption under section 16 of the Business Profit Tax Act	TR-2012/B24



Performance of the MIRA

6.1 Implementation of Tax System

Amendments to tax laws and regulations and tax rulings issued

Following the ratification of the First Amendment to the Tax Administration Act on 29 December 2011 the Commissioner General of Taxation was vested with the power to issue tax rulings to amend regulations formulated under tax laws and to clarify the provisions of tax laws and regulations. Henceforth, 24 tax rulings under the Business Profit Tax Act and 11 under the Goods and Services Tax Act were issued during the year 2012, A list comprising the said rulings is listed below.

Tax Rulings issued under the Goods and Services Tax Act

Title	Tax Ruling Number
Registered Pharmacies	220-PR/TR/2012/G1
Extension of Registration Deadline for Section 100(a) Contracts	220-PR/TR/2012/G2
Contracts not subject to Goods and Services Tax	220-PR/TR/2012/G3
Commencement of collection of tax	TR-2012/G4
Third amendment to the Goods and Services Tax Regulation	TR-2012/G5
Fourth amendment to the Goods and Services Tax Regulation	TR-2012/G6
Fifth amendment to the Goods and Services Tax Regulation	TR-2012/G7
GST treatment of agency relationships	TR-2012/G8
Change of rate of tourism sector goods and services tax on 1 January 2013	TR-2012/G9
Sixth amendment to the Goods and Services Tax Regulation	TR-2012/G10
Seventh amendment to the Goods and Services Tax Regulation	TR-2012/G11

5.4 Technical Assistance Obtained in 2012

Two consultants - a Tax Audit expert, Mr Colin Hutchins and an Information and Communication Technology expert, Mr. Chaithanya Chava - began working with the MIRA during the second quarter of 2012 under the technical assistance provided by the ADB to strengthen the tax and revenue management system. In addition, the Tax Policy and Administration expert, Professor Dr. Kevin Holmes who worked with the MIRA during 2011 continued to work with the MIRA in 2012.

5.5 Administrative Expenditure

A total of MVR 76.4 million was allocated by the Ministry of Finance and Treasury as the budget of the MIRA for 2012. However, following a reduction of 15% from the MIRA budget under the State austerity measures, a total of MVR 64.9 million was allocated for the MIRA. During this period, MVR 62.3 million was incurred on MIRA's administration. Of this, MVR 33.2 million was spent on recurrent expenditure and MVR 29.1 million on capital expenditure. A large portion of the capital expenditure was incurred on the SAP project which cost MVR 24.6 million. MVR 23 million from the recurrent expenditure was spent on salaries and allowances, while MVR 2 million was incurred on staff trainings.

The State revenue collected by the MIRA in the year 2012 increased by 56.8% compared to 2011. This translates to an expenditure of 0.10 Laari per every Rufiyaa collected which is 0.02 Laari more than that of 2011. The main reason for this increase is the expenditure on the SAP project that comprised 39.4% of the total administrative expenditure. As the expenditure incurred on the SAP project was not a recurrent expenditure, excluding it results in an expenditure of only 0.05 Laari per Rufiyaa collected, which is 0.03 Laari less compared to 2011.

Details	Rufiyaa
Allocated budget	76,359,408
Allocated budget (15% reduction)	64,905,497
Recurrent expenditure	33,215,366
Salaries and allowances for staff	22,998,721
Training	2,031,467
Other recurrent expenditure	8,185,178
Capital expenditure	29,124,851
SAP project	24,584,400
Other capital expenditure	4,540,451
Total expenditure	62,340,217

Overseas programs

Name	Name	Country
Workshop on Corporate Taxation Issues	February 20 - 23	Sri Lanka
Seminar on Application and Interpretation of Tax Treaties	March 5 - 9	Malaysia
Advance Seminar on Auditing of Multinational Enterprises	April 16 - 20	Malaysia
H.P Blade System Administration	April 25 - 27	India
Asia/Africa IFA Conference	May 10 - 11	Mauritius
Workshop on Taxation of International Transactions	May 14 - June 1	Malaysia
ACCA Asia Finance Shared Services and Outsourcing Summit	May 15	Malaysia
Practical Aspects of International Tax Planning	May 21 - 25	Malaysia
Seminar on Challenges of Reforming Tax and Customs Administration	May 28 - June 1	Singapore
Anti-money Laundering and Tax Evasion	June 4 - 8	Malaysia
SAP Net weaver AS implementation and Operations II	June 4 - 15	Malaysia
Advance Seminar on Transfer Pricing	July 2 - 7	Malaysia
International Tax Forum	July 23 - 24	Singapore
Asian Tax Authorities Symposium	September 4 - 5	Malaysia
Principles of Transfer Pricing	September 10 - 14	Malaysia
Introduction to the Application and Negotiation of Tax Treaties	October 1 - 12	Malaysia
33rd CATA Annual Technical Conference and 12th General Meeting	October 14 - 19	Malta
Taxation of Financial Markets	October 29 - November 2	Malaysia
Call Centre study tour	November 1	Thailand
Principles of International Taxation	November 5 - 9	Malaysia
Exchange of Information	November 5 - 9	Malaysia
Seminar for Taxpayer Services	November 27 - 30	Nepal
Taxation of Islamic Finance	December 3 - 7	Malaysia
International Tax Conference	December 6 - 8	India

Training programs participated in 2012

Local programs

Name	Duration
Dhivehi Course	June 16 - 30
Supple/Use Tables and Input/Output Tables Training conducted in collaboration with the ADB and the Department of National Planning	June 17 - 21
Introduction to Tax Policy and International Taxation (Batch 1)	June 18 - July 24
IFRS Training conducted by the MIRA in collaboration with Ernst & Young (Batch 1)	August 4 - 16
Workshop on Maldives Country Diagnostic Study conducted in collaboration with World Bank and the Ministry of Finance and Treasury	September 4 - 6
Macroeconomic Forecasting Training conducted by the Economic Affairs and Policy Section of the Ministry of Finance and Treasury	September 10 - October 17
Country Training Workshop on Introduction to STATA Software for Survey Data Analysis conducted by the Department of National Planning	September 12 - 20
Quickbooks Training conducted by the MIRA in collaboration with Business Management Solutions	November 5 - 10
Investigation Training conducted by the Maldives Police Service	November 18 - December 20
Country Course on Short Term Business Statistics conducted by the Department of National Planning	November 19 - 20
Introduction to Tax Policy and International Taxation (Batch 2)	November 19, 2012 - December 26, 2013
IFRS Training conducted by the MIRA in collaboration with KPMG (Batch 2)	December 19, 2012 - January 3, 2013

Committees

In addition to the work done by the departments, committees have been formed to carry out special tasks, to make decisions in consultation with the staff and to advise the Commissioner General in various matters. At the end of 2012 the committees formed were:

1. Policy Committee
2. Technical Committee
3. Human Resource Committee
4. Bid Evaluation Committee
5. Steering Committee for the disclosure of GST registered persons in default

5.3 Human Resources Management and Development

Employees

At the beginning of 2012, the MIRA had 96 employees. During the year, 51 employees were recruited to expedite the work of the MIRA. A total of 15 employees resigned from the MIRA including 8 employees who resigned to pursue higher studies. This left the MIRA with a total of 132 employees at the end of the year. 55% of the staff are graduates and the average age of staff in the MIRA is 27 years.

Staff training

Special consideration was given to provide the MIRA's staff with the required education and experience. In the year 2012, the MIRA staff participated in various training programs conducted locally and overseas.

Departments

During 2012, the organizational structure of MIRA was restructured and the current structure is based on the following 7 departments.

Human Resources and Administration

The mandate of this department includes managing the MIRA's administrative procedures, human resource management, staff training and work related to the MIRA's budget and financial statements of staff.

Management Information Systems

The main responsibilities of this department include developing software applications necessary for the MIRA, repairing and maintaining the network, systems security and hardware, managing and maintaining the database.

Audit and Investigation

The main functions of this department include verifying whether all those who are liable to pay tax are calculating their tax in compliance with the laws and regulations, conducting tax assessments of persons not filing returns and conducting investigations under tax laws.

Technical and Legal Service

The main responsibilities of this department include preparing information needed for providing technical advice to the Government on formulating taxation policies, planning and implementing the tasks necessary to implement such policies, formulating legal and technical documents of the MIRA such as tax regulations and tax rulings. In addition, the functions of this department also include establishing close relations with overseas tax administrations, analysing and maintaining revenue statistics of the MIRA, reviewing objections made by taxpayers in relation to decisions of the MIRA and representing the MIRA at the Tax Appeal Tribunal and courts and undertaking all other legal related works.

Enforcement and Compliance

The mandate of this department include undertaking all necessary actions to recover taxes and other monies collected by the MIRA from persons in default and taking actions against such persons and those who fail to submit returns. In addition, verifying whether all taxpayers are in compliance with the tax laws and regulations and formulating risk profiles of taxpayers is also among the responsibilities of this department.

Return and Payment Processing

The main responsibilities of this department include identifying and registering persons required to register under tax laws, receiving tax returns and payments and monitoring the work of regional branches of the MIRA.

Taxpayer Education and Facilitation

The core functions of this department include giving comprehensive information to taxpayers, organize and hold tax related training programs and conduct tax related awareness programs.

Senior Management



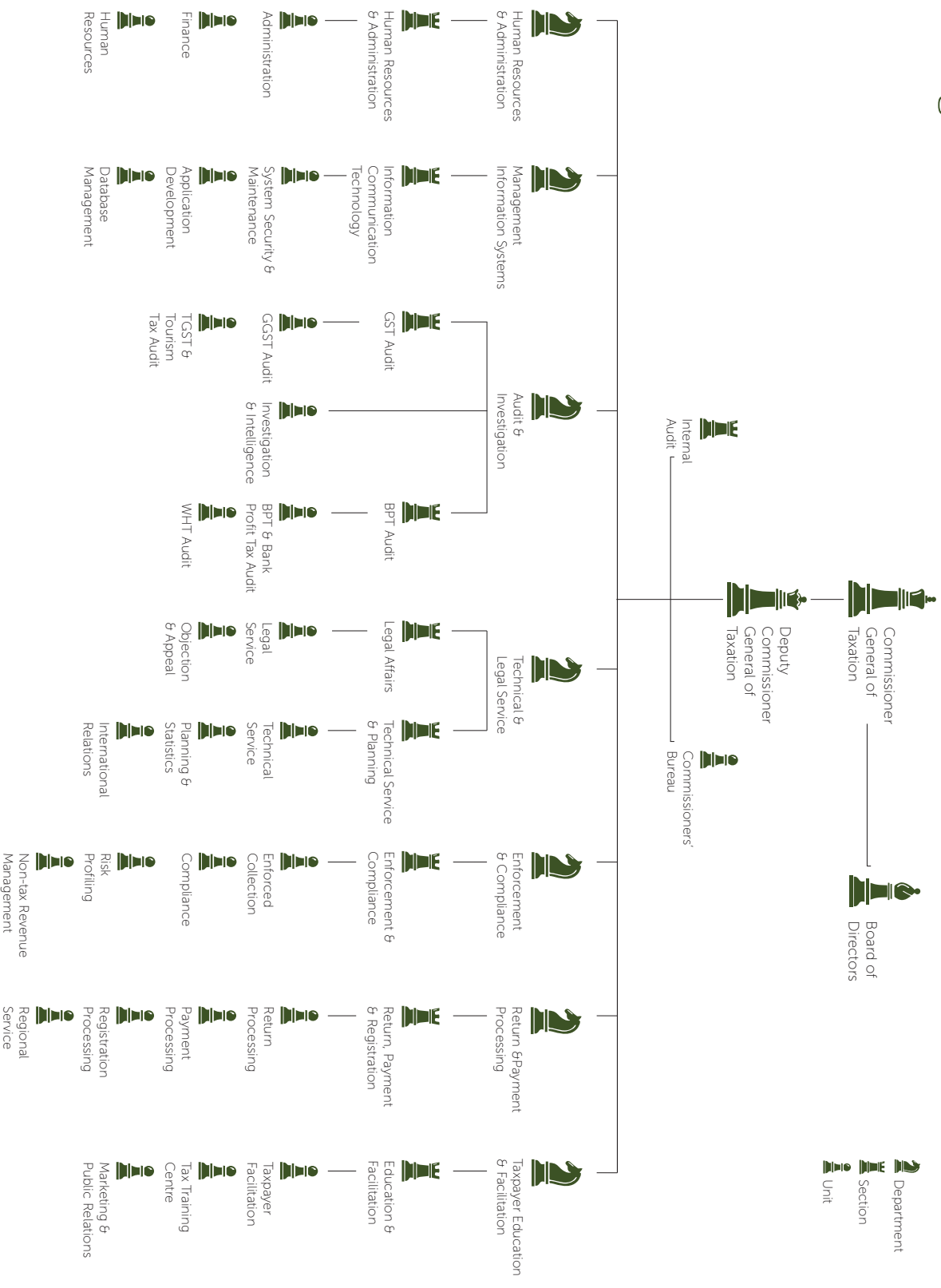
From left to right
(Sitting): Hassan Zareer - Deputy Commissioner General of Taxation
Yazeed Mohamed - Commissioner General of Taxation

Mohamed Shahid - Director General, Enforcement and Compliance
Leena Zahir Hussain - Director General, Human Resources and Administration
Fathimath Rasneeda - Director, Education and Facilitation

From left to right
(Standing): Mohamed Faisal - Director, Information Communication Technology
Asma Shareeu - Director, Technical Service and Planning
Fathimath Ameenaa - Director, Enforcement and Compliance
Ibrahim Faisal - Director, Internal Audit
Ahmed Shareef - Director General, Return and Payment Processing

Ahmed Ali - Director, BPT Audit
Adam Azwar - Director, Legal Affairs
Fathuhulla Jameel - Director General, Audit and Investigation
Fathimath Shifaza - Director, Human Resources and Administration
Aiman Ibrahim - Director General, Technical and Legal Service

5.2 Organisational Structure



Department
 Section
 Unit



From left to right
(Standing) Hassan Zareer - Deputy Commissioner General of Taxation
Ahmed Faiz Mohamed - Board Member

Hassan Wahneed - Deputy Chairperson
Hussain Siraj - Board Member

From left to right
(Sitting): Aishath Lu-lua Hassan - Board Member
Ahmed Mohamed - Chairperson

Yazeed Mohamed - Commissioner General of Taxation

Members of the Board of Directors

Activities of the Board during 2012

The following issues proposed by the Commissioner General for deliberation with the members of the Board were reviewed and finalised during 2012.

1. Finalized the policy formulated for the disclosure of non-compliant GST registered persons.
2. Finalized the enforcement policy on taking actions against persons with dues, the policy on accessing information of bank accounts of taxpayers and freezing their bank accounts.
3. Finalized the policy formulated to take actions against persons issuing cheques from accounts with insufficient funds to settle their dues to the State.
4. Approved the MIRA's budget and the action plan for the year 2013.
5. Finalized the policy formulated to take actions against persons in default of tax and others dues to the State.

Further, to gain experience and learn how the tax administration is organised in tax authorities of other countries, the Board visited Thailand from 27 March 2012 to 31 March 2012 and held discussions with the heads of the Thailand Revenue Department and exchanged information. As a result, the two tax administrations now have close working relationship.

Meeting and Attendance

The Board met 20 times during the year 2012. The attendance of the members of the Board at these meetings is as follows:

Name	Attendance
Yazeed Mohamed	20
Hassan Zareer	17
Ahmed Mohamed	19
Hassan Waheed	19
Aishath Lu-lua Hassan	18
Hussain Siraj	14
Ahmed Faiz Mohamed	7



Management of the MIRA

5.1 Board of Directors

The Board of Directors of the MIRA is appointed by the President with the approval of the People's Majilis. It is the responsibility of the Board to determine administrative policies of the MIRA pursuant to the Tax Administration Act.

Members of the Board of Directors

The Board of Directors was formed on 2 August 2010. Upon resignation of one of its members, Mr. Abbas Adil Riza, on 22 January 2012, Mr. Ahmed Faiz Mohamed was appointed to the Board of Directors as his replacement on 15 July 2012. Hence, at the end of 2012, the Board of Directors comprised the following members.

1. Mr. Yazeed Mohamed (Commissioner General of Taxation)
2. Mr. Hassan Zareer (Deputy Commissioner General of Taxation)
3. Mr. Ahmed Mohamed (Chairperson)
4. Mr. Hassan Waheed (Deputy Chairperson)
5. Ms. Aishath Lu-lua Hassan (Board Member)
6. Uz. Hussain Siraj (Board Member)
7. Mr. Ahmed Faiz Mohamed (Board Member)

Mr. Mohamed Shahid, a staff of the MIRA was appointed as the Secretary to the Board.



Celebrating MIRA's 2nd Anniversary

 4

About the MIRA

The MIRA was established as an independent institution on 2 August 2010 under the Tax Administration Act ratified by the President on 18 March 2010. The main responsibilities of the MIRA include the execution of tax laws and the implementation of tax policies. The Tax Administration Act stipulates the other main objectives of the MIRA. The policies for the administration of the MIRA are determined by the Board of Directors appointed by the President with the approval of the People's Majlis and the work undertaken by the MIRA on a daily basis is monitored by the Commissioner General of Taxation.

 Vision

To be recognised as a leading professional organisation engaged in collection of revenue in an effective and efficient manner and providing high-quality service to taxpayers.

 Mission

To establish a highly committed and competent organisation, delivering effective and fair administration of the tax laws, promoting voluntary compliance and providing quality services to taxpayers.

 Core Values**Fairness**

To apply the tax laws impartially and equitably.

Professionalism

Be exemplary in providing services by applying the applicable knowledge and wisdom.

Integrity

Maintain moral and ethical standards under all circumstances.

The cooperation and contribution extended by other State institutions and public offices is a great motivation for performing the obligations of the MIRA. The reason for such accomplishments is the cooperation and approval received from the public and the taxpayers. As a result, the revenue collected was higher than estimates and MIRA was able to achieve its targets for the year.

This year has also presented the MIRA with numerous challenges. Nevertheless, we will continue to work with unwavering ambition to achieve our desired goals and we seek courage, guidance and victory only from the Almighty Allah in accomplishing our goals.



Chairperson's Message



The MIRA, facing its third year since its establishment has become a popular and well accepted institution. I believe with utmost gratitude that the secret to this success is the dedication and hard work of the capable and sincere staff of the MIRA following efficient and impartial policies laid down by the Commissioner General.

During the previous year, priority of the Board of the MIRA was to determine regulations and policies required to perform the legal obligations of the MIRA and to provide advice and instructions to the Commissioner General in administering the MIRA. It is noteworthy to highlight the fairness applied and efficacy of strategies adhered to by the Board members in fulfilling this task.

and discovering state-of-the-art technology in managing State revenues and strengthening the overall capability of tax administration. Furthermore, policies were formulated and implemented in taking action against persons in default. As a result, revenue collected by the MIRA for the State increased at a rapid rate.

Industrious staff of the MIRA have established themselves as exemplary by working tremendously hard in achieving the objectives of the MIRA and continue to build the MIRA as a proficient tax authority with integrity and fairness. Overall, 2012 has been a year in which MIRA has established a reputable position by overcoming the obstacles encountered during the initial stages.

Outlook for the future

Several other important undertakings have been planned for the year 2013 to equip the MIRA for any future changes to the tax regime of the Maldives. Taxpayer online service will be initiated for taxpayers to submit tax returns and make payments via internet, facilitating them to fulfill their tax obligations more conveniently. Further, to shape the taxpayer information system based on modern technology, it is planned to establish a system whereby information of taxpayers are available through a unified system by harmonizing the databases used in the MIRA. In 2013, it is also planned to further strengthen the collaboration with local and international organisations in developing the MIRA's administration.

Closing thoughts

During 2012, assistance and support from various parties were obtained in expanding the administration of the MIRA. I express my gratitude to the Board of Directors of the MIRA and employees of the MIRA for their hard work and dedication. I also appreciate the assistance provided by various local and international institutions.

I assure you that we will continue to maintain the hard work that was put into developing the MIRA as a distinguished tax authority and will continue to work fairly and impartially. We will continue to strive with immense commitment and diligence to make the MIRA a world class tax authority.



Commissioner General's Message



MIRA was established as an autonomous body on 2 August 2010 following the changes brought to the country's administrative system. Mechanisms for establishing a modern tax system in the Maldives were initiated with the collection of various broad-based taxes following the establishment of the MIRA. In the short life of a modern tax system in the Maldives, 2012 was a landmark year in which important milestones were achieved.

Review of 2012

Although a new tax was not introduced in 2012, it marked the first year in which the Business Profit Tax was collected for a full year. Significant activities were also carried out in establishing closer and more convenient taxpayer services, strengthening the MIRA's administration, enhancing and expanding human developments,



Introduction

In the year 2012, various tasks were undertaken to achieve the MIRA's objectives. It was in 2012 that general sector Goods and Services Tax and Business Profit Tax were first collected for a full year. As a result, revenue collected by the MIRA increased significantly. In addition, a large sum of monies payable to the State was collected via audits and enforcement actions.

During the year, a wide range of activities were undertaken by the MIRA to provide information and to create awareness about tax to the taxpayers. As such, a tax training centre was established and its role was central in providing information to taxpayers from Male' and various atolls. Further, to facilitate a convenient mechanism for payment of tax, a branch of the MIRA was opened in H.DH. Kulhudhuffushi during November 2012.

The work of the MIRA became more efficient in 2012 due to the priority given to strengthening close relations between various local and overseas institutions.

Reflecting on the administration of the MIRA, it is notable that the organizational structure of the MIRA was reorganised during 2012. In addition, special emphasis was given to accelerate the progress of all undertakings, with a focus on improving administrative cost efficiency. Further, employees were given the opportunity to participate in training programs in order to develop their quality and to maintain their interest in work.

In addition to the details of the significant events stated above, this report shades light on the administration of the MIRA and various tasks undertaken during the year 2012 to achieve the objectives of the MIRA.

Abbreviations used

ADB	Asian Development Bank
BPT	Business Profit Tax imposed under Law Number 5/2011
GST	Goods and Services Tax imposed under Law Number 10/2011
IFRS	International Financial Reporting Standards
MIRA	Maldives Inland Revenue Authority
MOU	Memorandum of Understanding
WHT	Withholding Tax imposed under Law Number 5/2011

Contents

1. Introduction	1
2. Commissioner General's Message	3
3. Chairperson's Message	5
4. About the MIRA	7
5. Management of the MIRA	9
5.1 Board of Directors	9
5.2 Organisational Structure	12
5.3 Human Resources Management and Development	15
5.4 Technical Assistance Obtained in 2012	18
5.5 Administrative Expenditure	18
6. Performance of the MIRA	19
6.1 Implementation of Tax System	19
6.2 Taxpayer Education	28
6.3 Tax Debt Collection and Compliance	29
7. Looking Ahead	31

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Annual Report 2012



