



GST deadline for 3rd quarter and month of September is 29th October 2017



**Winners of “miothee raseedh” campaign
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Winners of “miothee raseedh” campaign given prizes for September



Fathimath Abdul Raheem

Assistant Tax Officer, Assessment

The September winners of the ongoing campaign “miothee raseedh” have been announced and cash prizes have been awarded to its respective recipients. Two participants have acquired prizes in two different categories; Mr. Mohamed Ibrahim, Sh. Feydhoo, Dhoores, won the prize awarded to the participant that sent in the maximum number of receipts from most unique businesses and Mr. Hassan Fauran Faruhath, M. Mehek, won the lucky draw amongst participants that sent in non-compliant receipts.

This campaign will continue until 28 February of the upcoming year. Similar to the month of September, a cash prize of MVR 1500 will be awarded monthly to the contestant that sends in the maximum number of receipts from most unique businesses. In addition to this, MVR 1500 will be given to the lucky draw winner of those that send in non-compliant receipts. A grand prize of MVR 32000 will be awarded at the end of this

campaign to the contestant who sends in maximum number of receipts from unique businesses.

To participate in this campaign, write your phone number on the receipt and send a picture to 9551415 via Viber. The following points are to be taken into account when sending in receipts.

- ▶ Picture must be clear and the details of receipt should be readable
- ▶ Phone number written on the receipt must be clear and legible
- ▶ The receipt should not be a tax invoice issued to one business from another for the purpose of claiming input tax
- ▶ Not sending documents that doesn't considered as a receipt (e.g. Ferry ticket, ATM Slip)

The rules and other relevant information regarding the campaign will be published on “Miothee Raseedhu” webpage on MIRA website. Participants can also view their submission details and the top 5 contenders of the campaign on MIRA website.

GST deadline for 3rd quarter and month of September is 29th October 2017

Ahmed Shaheen

Senior Tax Officer, Maldives Tax Academy

The deadline for GST registrants to file GST return and to make payment for the month of September 2017 and the third quarter of 2017 was 29 October 2017.

The standard deadline to file the GST return and make payment is the 28th day of the month following the taxable period. However, as the deadline in October was a public holiday, it was changed to 29 October

2017.

Even if a business has been closed temporarily, or a taxpayer has applied for deregistration, it is required that all registered taxpayers file their GST return until the GST deregistration is confirmed by MIRA in writing.

If a GST return is not filed by the deadline, a late filing penalty of MVR 50 per day and 0.5% of the GST liability would accrue. Additionally, if GST is not paid by the deadline, a late payment penalty at the rate of 0.05% of the outstanding amount per day would be imposed.

GST registration requirements has been changed

Mariyam Waheed

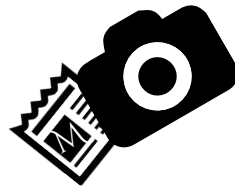
Assistant Tax Officer, Maldives Tax Academy

Persons who are registered for tourism sector GST are now required to register for general sector GST if they provide general goods and services, irrespective of the total value of supply of such goods and services.

MIRA recently published a tax ruling, making it mandatory for taxpayers conducting taxable activities in the tourism sector and general sector to register for GST in both the sectors regardless of the value

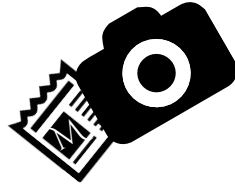
of supply of goods and services provided under the general sector. Previously, persons registered for GST in the tourism sector were only liable to register their general sector taxable activities for GST if they hold an import license or if the total value of the taxable goods and services supplied exceeds a threshold of MVR 1,000,000.

Persons who are currently conducting taxable activities in the tourism sector are required to have registered their other taxable activities for GST in the general sector before 1 October 2017.



Aaroa Cup 2017

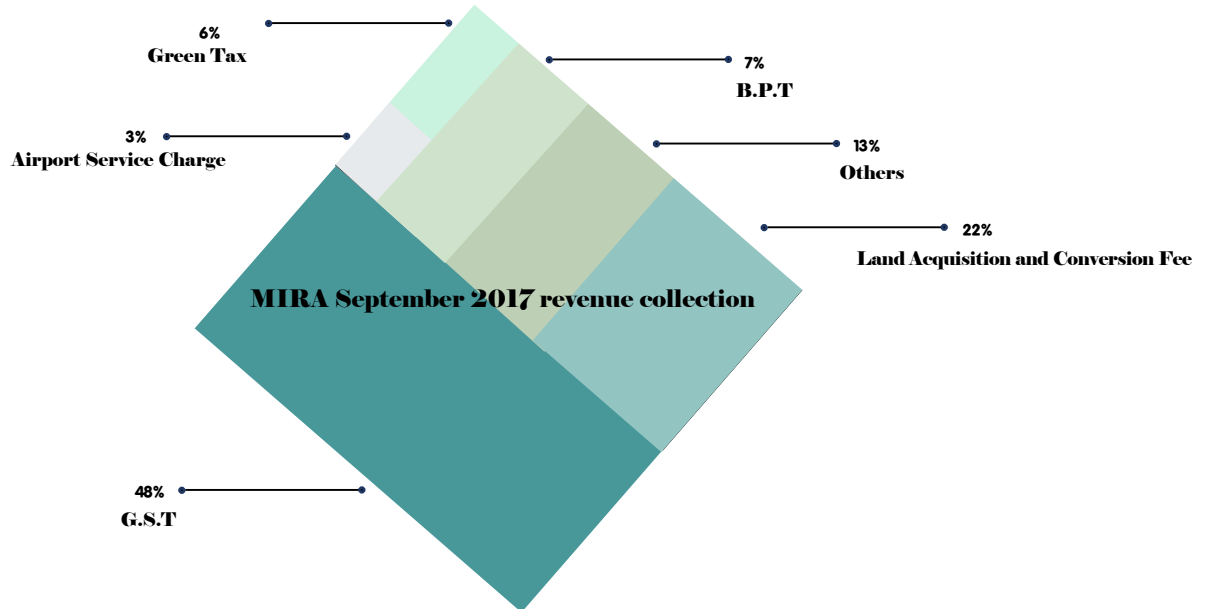




International Coastal Cleanup Day 2017



MIRA September collection totals to 986 million



Mariyam Juwairiyya

Senior Tax Officer, Policy, Planning and Statistics

During September 2017, MIRA collected MVR 986 million. This decrease was mainly caused as a result of tourism land and rent due dates falling to a holiday. The due date for 2017, 4th quarter that is 30 September 2017, was changed to 1 October 2017.

The 48% share of the total revenue collected by MIRA during September was contributed by GST, amounting to a total of MVR 473.1 million. MVR 216.8 was collected as Land Acquisition and Conversion Fee and MVR 55.2 was collected as Green Tax. In addition to this, MVR 45.8 was collected as Airport Service Charge.

September revenue collection also included USD 43.4 million of which 44% was solely derived from GST.

Action taken against a taxpayer who defaulted on GST payments to enforce a judgment by Civil Court

Ahmed Maan Asad

Senior Tax officer, Marketing and Taxpayer Relations

Civil Court has ordered the house arrest of a taxpayer who failed to comply with previous Civil Court judgment to pay the amount owed to the State

as GST. He was sentenced to one-month house arrest on 28 August 2017.

The initial judgment by the Civil Court was on 10 November 2016, for Zuhura Rasheed, Ma. Madhoshige, to pay a total of Rufiyaa 842,545 owed to the state, as GST and relating fines.

Dhidhoo and Funadhoo collection centers have been officially opened



Funadhoo collection centers have been officially opened



Dhidhoo collection centers have been officially opened

Shazma Thaufeeq
Senior Tax officer
Marketing and Taxpayer Relations

MIRA collection centers established in HA. Dhidhoo and SH. Funadhoo have been officially opened. Both official opening ceremonies were held on 28th September 2017. Dhidhoo Collection Center was inaugurated by the Commissioner General of Taxation, Mr. Yazeed

Mohamed, and the Vice President of HA. Atoll Council, Mr. Ali Shameem. Funadhoo Collection Center was inaugurated by the Commissioner General of Taxation, Mr. Yazeed Mohamed and the President of .Sh. Atoll Council, Mr. Ahmed Arif. These collection centers will help MIRA in closely assisting taxpayers and the general public. All the services available at the MIRA main office in Male' will be

provided at all the MIRA collection centers established in atolls. These include taxpayer registrations, collection of BPT and GST returns and collection of all taxes and fees that are required to be submitted to MIRA. Information relating to taxation will also be provided in these collection centers. At present, MIRA has branches and collection centers established and operating in 12 different atolls.

Civil Court Orders to pay Land Rent and related fines regarding Madoogali Resort to MIRA

Shazma Thaufeeq
Senior Tax officer, Marketing and Taxpayer Relations

Civil Court passed a judgement on 11 September 2017 stating that Blue Lagoon Investment Pvt Ltd has to pay outstanding land rent and fines related to

AA. Madoogali island leased to them for developing a tourist resort, within 3 months to MIRA.

Total of USD 1,015,999.38 as land rent and USD 2,939,152.58 as fines imposed for non-payment due on is mentioned in the verdict.

Experience the revamped "MIRAconnect" portal, a strategic initiative by MIRA aimed at enhancing the functionality and user-friendliness of our online services!

Wherever you are, file your tax returns and pay your taxes with a few clicks.

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