



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)

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## 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. You can request for fine relief online via [our website](#).
5. 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.
6. 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

## Requesting for fine relief via MIRA 910 form:

### 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.

## For Office Use Only

Please leave this section blank.

## Requesting for fine relief via our website:

### Item I: Taxpayer information

**Email address:** In this box, enter your email address. An acknowledgement email will be sent to this email address upon submission of form.

**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

Email address

Provide here your email address. An acknowledgement email will be sent to this email address upon submission of form.

Taxpayer Identification Number (TIN) \*

Write the first 7 digits of your TIN

Taxpayer Name \*

[Next](#)

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

In the first column, click “add” to include the details of the fines pertaining to this request.

**Example**

### 2. Details of the fines pertaining to this request

Details \*

Please select below button to add related items

After you click “add” 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**

#### Add New Item

Tax Type

Notice of Tax Assessment Reference Number (if applicable)

### 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, attach all the relevant supporting documents. Supporting documents should be combined in one PDF.

**Example**

**3. Reasons for your request**

Explain the reasons for, and any other information relevant to, your request. Attach all supporting documents. \*

Supporting Documents

Combine all your supporting documents to one PDF file and upload here

### 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 (first name & other names), contact number, designation and email address must be included so that we can communicate important information about your Request for fine relief. Date on which you apply for fine relief should also be included.

## Example

### 4. Declaration

I declare that the information given on this application is true and correct and that I am authorised to sign this application. I understand that if any incorrect information is provided on this form, MIRA may reject this form or reverse any fine relief granted pursuant to this request.

Check here if you have read and agreed to the declaration above \*

First Name \*

Other Names \*

Contact Number \*

Designation \*

Email Address \*

Date \*

Previous

Review and Submit



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## FOR QUERIES:



1415



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