

Maldives Inland Revenue Authority



Taxpayers' **Charter**

Working in Partnership with Taxpayers



www.mira.gov.mv
1415@mira.gov.mv
1415

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01 Introduction

The Taxpayer' Charter

Maldives Inland Revenue Authority (MIRA) strives to become a leading professional organization providing quality services to our taxpayers.

This Charter outlines our service standards and defines what you can expect from us. This Charter will also address your rights and obligations as taxpayers. It will also explain what you can do when and if you are dissatisfied with a service provided by us, so that you can help us to help you.

Our 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.

Our 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.

Our Core values

Fairness	To apply the tax laws impartially and equitably
Professionalism	Be exemplary in providing services by applying the applicable knowledge
Integrity	Maintain moral and ethical standards under all circumstances
Neutrality	Unbiased in carrying out the obligations in the tax laws
Transparency	Be an organization which is open to taxpayers and transparent to all

Your **Rights**

You can expect us to:

a - To treat you fairly and with respect

- We will apply the law consistently.
- We will act within the laws, regulations and policies.

b - Treat you as honest

- We will presume you to be telling the truth unless there is evidence to the contrary.
- We will presume that the information you give us is complete and accurate unless there is evidence to the contrary.
- We will believe that you will pay what you owe and only claim what you are entitled to.

c - Provide professional service

- We will act responsibly and professionally.
- We will use language that is simple and easy to understand in all our correspondence with you.
- We will make sure that you are dealt by the right person with the right knowledge and in a timely manner.
- We will give you our name in our communications.
- We will develop our services to provide you convenient and efficient service.

d - Provide reliable information and advice

- We will provide you with reliable and correct information on your tax obligations, based on the information you provide.
- We will provide important information in both Dhivehi and English.
- We will keep you abreast of the progress of your complaints, inquiries and requests for services.



Your **Rights**

You can expect us to:

e - Assist you in getting things done right

- We will provide you with information from the simplest to the most complicated of issues.
- We will provide samples or formats whenever necessary.
- We will help you correct mistakes as soon as we identify them.

f - Make Compliance easy

- We will try to make our services as straightforward, convenient and accessible as possible.
- We will administer the tax regime so as to minimize the compliance costs.
- We will make clear what we need and what is expected from you.

g - Protect your information

- We will respect your privacy and keep your information confidential.
- We will only use your information if and when necessary and only to the extent the law permits.
- We will ensure that only the relevant staff have access to your information.
- We will let you have the information we have about you, if requested.

h - Accept agents representing you

- We will respect your right to be represented and advised by authorized agents.
- We will respect your representative's right to act on behalf of you.

i - Respect your right to complain

- We will respect your right to complain if you find our services lacking.
- We will value your comments and consider them as important feedback to improve our services.



02 Your **Rights**

You can expect us to:

j – Respect your right to object and appeal our decisions

- We will respect your right to object to an assessment, if you believe you have been assessed wrongly.
- We will respect your right to appeal our decisions on your objection.

k – Be accountable

- We will meet the commitments made in this Charter.
- We will explain our decisions and inform you of your rights and obligations in relation to that decision.
- We will keep you informed, if we cannot resolve an issue quickly.

03 Your **Obligations**

We expect you to:

a – Register in accordance with the law

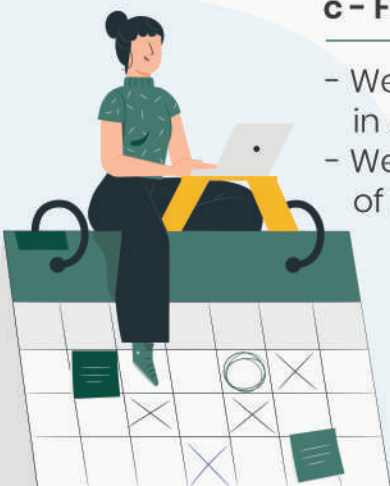
- We expect you to register with us under relevant tax laws, within the deadline, without notification from us.
- We expect you to provide accurate information at the time of registration.

b – Inform us of changes in your information

- We expect you to inform us promptly of changes to your information.
- We expect you to be honest and truthful when providing us information.

c – File Returns and pay tax in a timely manner

- We expect you to file your returns and make payments in a timely manner.
- We expect you to declare and pay the correct amount of tax.



03

Your **Obligations**

We expect you to:

d – Disclose relevant information and records

- We expect you to provide us with accurate information.
- We expect you to maintain all records required by law and for as long as is required by law.

e – Cooperate with our staff

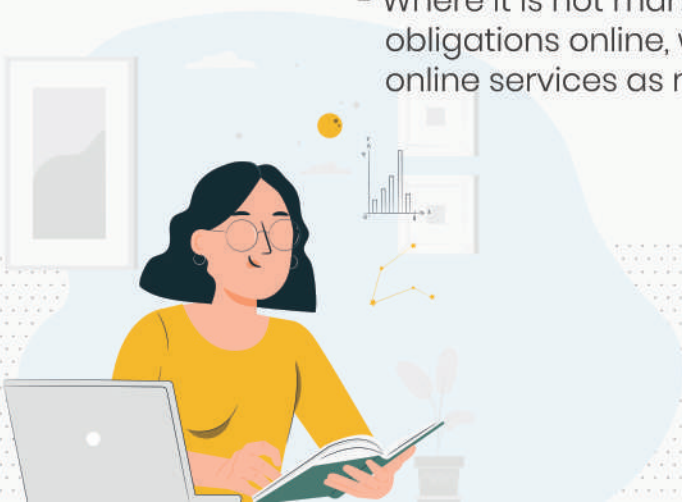
- We expect you to respond to our requests in a timely manner.
- We expect you to cooperate fully with our staff.
- We expect you to treat our staff with respect.
- We expect you not to offer gifts or inducements to our staff.

f – Take care to get things right

- We expect you to seek information from us via educational sessions or other mediums.
- We expect you to help us help you by informing us if you have any difficulties or if there is anything that you are not sure of.
- We expect you to notify us promptly if you believe you have made a mistake.
- We expect you to be aware of deadlines, penalties and fines.

g – Use our online services

- We expect you to utilize modern technology in fulfilling your tax obligation.
- We expect that you will use our online services MIRACONNECT and VaaruPay to file your tax returns and make payments online, where you are mandated to do.
- Where it is not mandatory for you to fulfil your tax obligations online, we still encourage you to use our online services as much as possible.



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Standard of **Service**

Services	Standard
Registering taxpayers at MIRA	<ul style="list-style-type: none"> • Within the same day of submitting MIRA 117 for over-the-counter submissions • Within 3 days of submitting MIRA 117 for other submissions
Registering for GST	<ul style="list-style-type: none"> • Within the same day of submitting MIRA 105
Registering for Taxpayer Online Services "MIRAconnect"	<ul style="list-style-type: none"> • Within 3 days of submitting MIRAconnect Account request form
Taxpayer Registration – Change of Information	<ul style="list-style-type: none"> • Within the same day of submitting MIRA 117
Requests for payment status	<ul style="list-style-type: none"> • Within 1 day of submitting MIRA 403
Request for Tax Clearance	<ul style="list-style-type: none"> • Within 2 days of submitting MIRA 902
Initial Request for Installment Plan	<ul style="list-style-type: none"> • Within 2 days
Request for Fine Relief	<ul style="list-style-type: none"> • Within 5 days
Response to calls to our hotline 1415	<ul style="list-style-type: none"> • Attend each and every call (Call back requests will be attended within 1 day)
Response to tax related queries to support email (1415@mira.gov.mv)	<ul style="list-style-type: none"> • Within 2 days for general queries • Within 5 days for technical queries
Respond to letters	<ul style="list-style-type: none"> • Within 3 days of receipt
Reviewing objections	<ul style="list-style-type: none"> • Within 120 days of submitting MIRA 903 form
Requests for meeting regarding tax related issues	<ul style="list-style-type: none"> • Within 3 days of request
Attend to requests under Right to Information Act	<ul style="list-style-type: none"> • Within 21 days

* All the forms must be submitted along with the required documents stated in the relevant form.

** Days Specified in the above table, except for reviewing objections, refers for working days.



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Contact Us

- ☎ 1415
- ✉ 1415@mira.gov.mv
- 🖥 www.mira.gov.mv

Taxpayers' Charter
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Section	Email Address
Commissioners' Bureau	bureau@mira.gov.mv
Maldives Tax Academy	mta@mira.gov.mv
Return Processing	rps@mira.gov.mv
Registration Processing	registration@mira.gov.mv
Regional Services	regional@mira.gov.mv
Payment Processing	rpu@mira.gov.mv
Enforced Collection	ecd@mira.gov.mv
Investigation and Intelligence	investigation@mira.gov.mv
Human Resources	hr@mira.gov.mv
Administration and Finance	admin@mira.gov.mv
Policy, Planning and Statistics	planning@mira.gov.mv
Legal Affairs	legal@mira.gov.mv
Objection and Appeal	objection@mira.gov.mv
International Taxation	internationaltaxation@mira.gov.mv
Marketing and Public Relations	marketing@mira.gov.mv

Taxpayers' **2020** **Charter**

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