



މިއަރާކޮންކެކްޓް

މިއަރާކޮންކެކްޓް 60/78 (އިތުރު) ގައި ބައިވެރިވުމަށް ވަނީ ފަށަލައެއްކޮށްފައެވެ. ފަށަލައެއްކޮށްފައިވާ ބައިވެރިންނަށް ވަނީ ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ. ފަށަލައެއްކޮށްފައިވާ ބައިވެރިންނަށް ވަނީ ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 200 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 50 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 15 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 27 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 6 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 8 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 27 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 6 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 31 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 2010 ގައި 154,371.94 ރުފިޔާ ގެ ނަންބަރު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 507,234.84 ރުފިޔާ ގެ ނަންބަރު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

މިއަރާކޮންކެކްޓް 352,682.90 ރުފިޔާ ގެ ނަންބަރު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

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(2013 ގެ ވަނަ ފަހަރު) TR-2013/G14

ރިސޯޓް ޕްރޮޖެކްޓް ގުޅިގެން ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

■ ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

■ ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.



ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.



27 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

6 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

6 ވަނަ ފަހަރު ބައިވެރިވުމަށް ފުރުޞަތު ފޯމު ފުރިހަމަކުރުމަށް ފޮނުވައިދޭންކުރެއްވިއެވެ.

For assistance with issues related to tax, email us at 1415@mira.gov.mv

DID YOU KNOW ?

For taxable period falling in 2013 and onwards, all GST registered Persons are required to use the version 12.2 of GST Return (MIRA 205 & MIRA 206).

Time of supply for installment payments

If a payment for a supply has been agreed to be made within a specified period under an installment agreement, each installment paid will be considered as a separate taxable transaction. And the time of supply for such transaction will be the time the installment payment was received, or the time the installment payment would fall due, whichever is earlier.

Accounting Period

For the purpose of Business Profit Tax, for companies, partnerships and other legal entities the accounting period is the accounting period registered with MIRA. This period must be adopted in the financial statements which are submitted along with the BPT Return.

The accounting period of an individual is from 1 January to 31 December. All entities other than individual must end their first accounting period on either of the following dates:

- 1) 31 December of the year of commencement of business; or
- 2) the last day of the month preceding the month in which the first anniversary of commencement of business falls.

This must be the accounting period adopted by these businesses for subsequent tax years when calculating BPT.

MIRA holds a "staff night" to celebrate its 3rd Anniversary



The staff of MIRA organized and held a "staff night" to celebrate the 3rd anniversary of MIRA. The event was financed and carried out by the staff of MIRA to celebrate their past one year achievements. The chief guest of the function was the Governor of Maldives Monetary Authority (MMA), Dr. Fazeel Najeeb.

During this function a report highlighting the achievements of MIRA during its third year was presented, certificates were awarded to exceptional staff in different categories, as well as to those staff who

achieved excellence awards from their respective degrees. Additionally, prizes were also given to the winners from the drawing competition which was launched this July during MIRA's 'Tax Week'.

Furthermore, the Taxpayer Online Service (TPOS) system MIRAconnect, was officially launched during the ceremony. A 'MIRA Style Guide' prepared to standardize the Dhivehi phrasing of the reports, letters and other documents written by MIRA, and 'MIRA in News' magazine was also unveiled during this function.

MIRA delegates visit the Tax Authority of Philippines

The Commissioner General of Taxation and a team of envoys from the MIRA visited the tax authority of Philippines, Bureau of Internal Revenue (BIR), to study the tax system in the Philippines and how the BIR is implementing the tax system.

Delegates from MIRA received valuable information on Regional Office Administration, Taxpayer Assistance Services, Enforcement Policies of BIR, Appeal process of Civil tax cases and Training and Development of employees.

This information will be helpful in developing the tax system of the Maldives, and the MIRA. Additionally, the delegates also visited Court of Tax Appeals and met the Judges there, and discussed the framework of Tax Laws in the Philippines.

This was an official visit to Philippines from 9 to 13 September, funded by the Asia Development Bank (ADB).

WHT: Technical Services

Fees for technical services are payments for any services of a technical nature, including the provision of services of technical and ancillary personnel. They require special skills or knowledge related to a particular technical discipline, such as techniques in the applied sciences. Such special skills and knowledge must be used in producing the service.

Also, these fees are subject to WHT regardless of whether the service is performed in or outside of the Maldives. Examples are:

- Website and email maintenance
- Computer hardware and software installation
- Engineering consultancy and technician services
- Architectural, drafting and technical design services
- Quality control services
- Marine survey services