

# Request for Mutual Agreement Procedure (MAP)

- Submit this form to request to enter into a Mutual Agreement Procedure (MAP) under Section 64-1 of the Tax Administration Regulation (Regulation Number 2013/R-45).
- In order to request for a MAP you must be a party to an agreement specified in either Section 51 or Section 51-1 of the Act and such agreement must provide that the countries which are parties to the agreement may resolve matters through a MAP.
- You will not be eligible for a MAP if a final judgment has been issued by the Tax Appeal Tribunal or a court of law in the Maldives regarding the matter in dispute.
- If you are submitting this form via email, please email it to [internationaltaxation@mira.gov.mv](mailto:internationaltaxation@mira.gov.mv) together with the information and all the required documents.
- If the space provided for answering any item in the application is found insufficient, separate enclosures may be used for the purpose and these enclosures should be signed by the authorised signatory.
- You may apply for a MAP even if you are not a resident of the Maldives. However, you are required to fulfill all your tax obligations notwithstanding a request for MAP via this form.
- Please refer to MIRA's guide on Mutual Agreement Procedure (Guide no. MIRA M852) before completing this form.

## 1 Details of the applicant *(If the number of the applicants are more than two, prepare the application separately)*

Name of Individual / Entity

Resident Country

Name of Entity's Representative (if an Entity) and Designation

Contact Number

Email Address

Tax Identification Number (TIN) / Business Registration Number

Type of Business Conducted by the Applicant

Mailing Address

House Name / Building Name

Level

Apartment Number

Street

State

Atoll / City

Country

Postcode

More than two Applicants

- NO  YES *(If yes, provide the relationship among the applicants below.)*

Relationship among the Applicants

- Parent-Subsidiary (Share Ratio ..... %)
- Head-Branch Office
- Other *(Please specify:.....)*

**2 Details of the Associated Enterprises** (Provide information about the counterpart party or parties relating to the tax assessment at issue. Use additional sheets if necessary.)

**I Name of Individual / Entity** **Resident Country**

**Name of Entity's Representative (if an Entity) and Designation** **Contact Number**

+( )

**Tax Identification Number (TIN) / Business Registration Number** **Email Address**

**Type of Business of the Entity**

**Relationship with the applicant**

Parent-Subsidiary (Share Ratio ..... %)

Head-Branch Office

Other (specify.....)

**Mailing Address**

House Name / Building Name Level Apartment Number Street

State Atoll / City Country Postcode

**II Name of Individual / Entity** **Resident Country**

**Name of Entity's Representative (if an Entity) and Designation** **Contact Number**

+( )

**Tax Identification Number (TIN) / Business Registration Number** **Email Address**

**Type of Business of the Entity**

**Relationship with the applicant**

Parent-Subsidiary (Share Ratio ..... %)

Head-Branch Office

Other (specify.....)

**Mailing Address**

House Name / Building Name Level Apartment Number Street

State Atoll / City Country Postcode

**III Name of Individual / Entity** **Resident Country**

**Name of Entity's Representative (if an Entity) and Designation** **Contact Number**

+( )

**Tax Identification Number (TIN) / Business Registration Number** **Email Address**

**Type of Business of the Entity**

**Relationship with the applicant**

Parent-Subsidiary (Share Ratio ..... %)

Head-Branch Office

Other (specify.....)

**Mailing Address**

House Name / Building Name Level Apartment Number Street

State Atoll / City Country Postcode

**3 Reason for the MAP request**

- Advance Pricing Arrangement
- Taxation in Treaty Partner Jurisdiction
- Determination of Country of Residence
- Juridical Double Taxation
- Transfer Pricing issues
- Issued relating to attribution of profits to a Permanent Establishment
- Economic Double Taxation
- Taxation in the Maldives
- Others (Please specify).....

**4 Other Information**

Treaty Partner Jurisdiction relevant to the MAP request

Relevant Tax Treaty

**5 Details of (expected) Taxation**

#	Relevant Tax Year	Amount of Income Adjustment	Amount of Taxes Assessed	■ Paid				Jurisdiction	■ Unpaid						
				Paid Taxes		Date of Payment			Reason						
	Y Y Y Y					D	D	M	M	Y	Y	Y	Y		
	Y Y Y Y					D	D	M	M	Y	Y	Y	Y		
	Y Y Y Y					D	D	M	M	Y	Y	Y	Y		
	Y Y Y Y					D	D	M	M	Y	Y	Y	Y		
	Y Y Y Y					D	D	M	M	Y	Y	Y	Y		
	Y Y Y Y					D	D	M	M	Y	Y	Y	Y		
	Y Y Y Y					D	D	M	M	Y	Y	Y	Y		
	Y Y Y Y					D	D	M	M	Y	Y	Y	Y		
	Y Y Y Y					D	D	M	M	Y	Y	Y	Y		
<i>Total</i>						D	D	M	M	Y	Y	Y	Y		

**Taxpayer opinion and its ground on the (expected) tax assessment** (Please use additional sheets if necessary)

**Map request to the other Contracting State**

Not Filed / will file     Filed / will file (if the answer is "filed / will file", please complete the details below.)

<input type="text"/>	<input type="text" value="+ ( )"/>	<input type="text"/>	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y				
Contracting State	Contact Number	E-mail Address	Expected Filing Date								

**Request to any other Dispute Resolution Process**

Not Filed / will file     Filed / will file (if the answer is "filed / will file", please complete the details below.)

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D	D	M	M	Y	Y	Y	Y				
Contracting State	Contact Number	E-mail Address	Expected Filing Date								

**Advance Dispute Resolution Process (if any) relating to the tax assessment at issue**

<p>Advance Ruling Program</p> <p><input type="radio"/> Yes    <input type="radio"/> On-going    <input type="radio"/> No</p>	<p>Advance Pricing Agreement</p> <p><input type="radio"/> Yes    <input type="radio"/> On-going    <input type="radio"/> No</p>	<p>Other (.....)</p> <p><input type="radio"/> Yes    <input type="radio"/> On-going    <input type="radio"/> No</p>
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**6 Required Documentation for Submission**

*Tick the applicable boxes below*

- Financial statements and tax returns relevant to this application for commencing MAP.
- An appeal, if the applicant or his/her foreign associated enterprise files an objection.
- Any document that the competent authority may be able to identify the details of tax assessment including an advance notice of taxation, a notice of tax payment, and a notice of refusal disposition with a request of correction (where the applicant refused a request for correction).
- Any document providing information on specific tax treaty including the previous which the taxpayer considers incorrectly applied by either one or both contracting state.
- Any document providing information on the summary of tax assessment being imposed on the applicant, whether the statute of limitation of the covered transaction is expired in the Contracting State, the facts and circumstances of the transaction, the basis for making a claim that provision of the specific treaty is not correctly applied by the either one or both Contracting States, and the analysis of the applicant or his/her foreign associated enterprise concerning the tax assessment.
- Any document certifying tax payment where the applicant already paid the tax amount which is covered by the applicant for MAP.
- A copy of submission including all documentation filed with that submission where the applicant submitted or will submit a MAP application to the competent authority of Contracting State.
- A copy of submission or written decision including other relevant documentation filed where the applicant submitted or will submit an appeal to another authority under another mechanism to resolve treaty-related disputes other than the mutual agreement procedure that is provided to taxpayers in/out of Maldives.
- A copy of submission, written decision, or other relevant documentation filed where the case was previously dealt or is currently being dealt by any other advance dispute resolution process in/ out of the Maldives.

**Declaration**

I hereby submit this application form in accordance with Section 64-1 of the Tax Administration Regulation (Regulation Number 2013/R-45).  
 I hereby declare that all the above information are true and correct to the best of my knowledge and belief. I acknowledge that the competent authority may request modification or supplementation where any information is missing or if I failed to submit any necessary materials. I also acknowledge that the MAP may not be commenced or be delayed where the contents of this application and documents submitted are not supported by facts and circumstances. Finally, I hereby certify that I shall assist with best endeavors the competent authority in its resolution of the issue(s) presented in this application.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>									
Title	First Name	Other Names	Contact Number									
<input type="text"/>			<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y	
D	D	M	M	Y	Y	Y	Y					
Designation			Date	Signature & Seal								

**For Office Use Only**

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D	D	M	M	Y	Y	Y	Y			
Received By	Received Date	Record Card Number								