

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

## Business Profit Tax: Second amendment to the Tax Ruling TR-2014/B38

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**Reference No.:** TR-2016/B55

**Date of issue:** Monday, 14 November 2016

*This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. Unless otherwise stated, all references to the Ruling are to the Tax Ruling TR-2014/B38 (Charitable Organizations) as amended. This ruling is legally binding.*

### Introduction

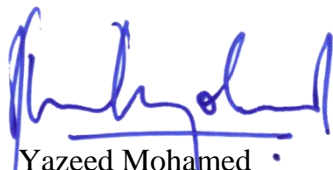
1. This ruling amends paragraph 13 of the Ruling.

### Ruling

2. Amend paragraph 13 of the Ruling as follows:  
Bodies, associations and public institutions approved by MIRA in accordance with paragraph 9 of this ruling shall submit an Annual Report and a Statement of Donations to MIRA in relation to a calendar year by 30<sup>th</sup> June of the following year, in a format prescribed by MIRA.

### Date of Effect

3. This ruling shall have effect from its date of issue.



Yazeed Mohamed  
Commissioner General of Taxation

*This is the unofficial translation of the original ruling issued in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this ruling, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this ruling and this translation be read concurrently.*