



## Kudahuvadhoo and Nilandhoo collection centers have been officially opened



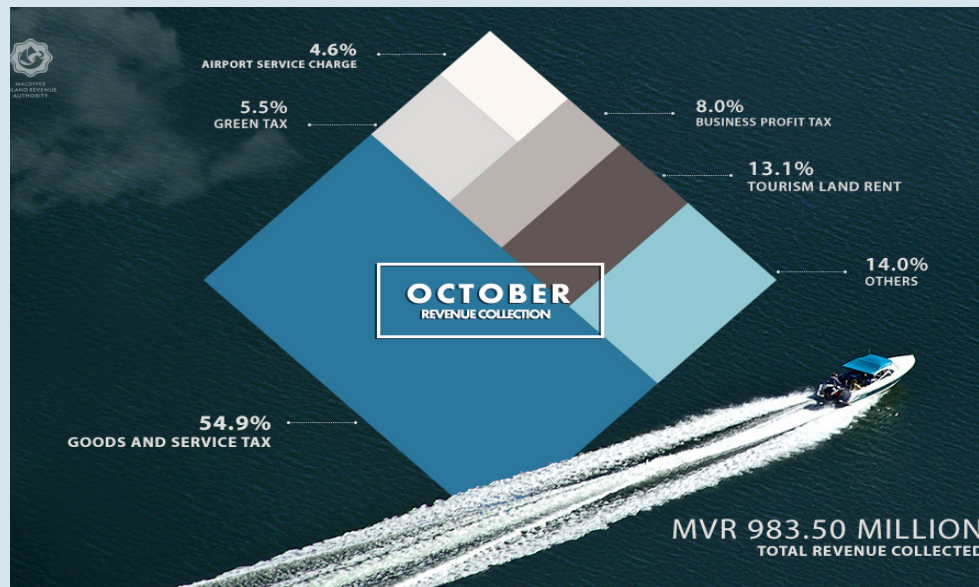
Additional leeway given over GST charged on complementary bills



MIRA warns over non-licensed tax agents



# MIRA October collection totals to 983.5 million



## Mariyam Juwairiyya

Senior Tax Officer, Policy, Planning and Statistics

During October 2017, MIRA collected MVR 983.5 million, including 38.1 million in US dollar. This is a 10.7% rise compared to that of October 2016 and a 4% rise in the expected revenue. This increase was mainly contributed by Tourism Land Rent (MVR 128.5 million), as the due

date for payment of this fee was during October. Including the revenue of October, MIRA's revenue collections add up to an aggregate of MVR 12.89 billion so far.

Other revenue types that contributed a significant share in October's collection includes GST (MVR 539.6 million), BPT (MVR 78.5 million), Green Tax (MVR 53.9 million) and Airport Service Charge (MVR 45.5 million).

## Additional leeway given over GST charged on complementary bills

### Fathimath Amaanee Khalid

Senior Tax Officer, Policy, Technical Service

MIRA has granted further leniency in the subjectivity of GST for goods and services supplied on complimentary basis to directors, employees and other related parties. This amnesty is addressed in the amendment to section 54 of the GST Regulation brought via Tax Ruling TR-2017/G43 issued on 9 October 2017.

Prior to this amendment, complementary goods and

services provided free of charge to directors, employees and related parties, as specified under section 54 of the GST Regulation, are not subject to GST for a period of 72 hours. The new rule under tax Ruling TR-2017/G43 extends this duration to a period of 168 hours.

As a general rule, complimentary goods are subject to GST. As per section 54(a) of the GST Regulation, a good or service supplied free of charge can only be GST-free if such a good or service is incurred in the promotion of the business or for business purposes or if it is a donation given to a state funded institution.

# Kudahuvadhoo and Nilandhoo collection centers have been officially opened

**Mariyam Waheed**  
 Assistant Tax Officer, Maldives Tax Academy

MIRA collection centers established in DH. Kudahuvadhoo and F. Nilandhoo have been officially opened.

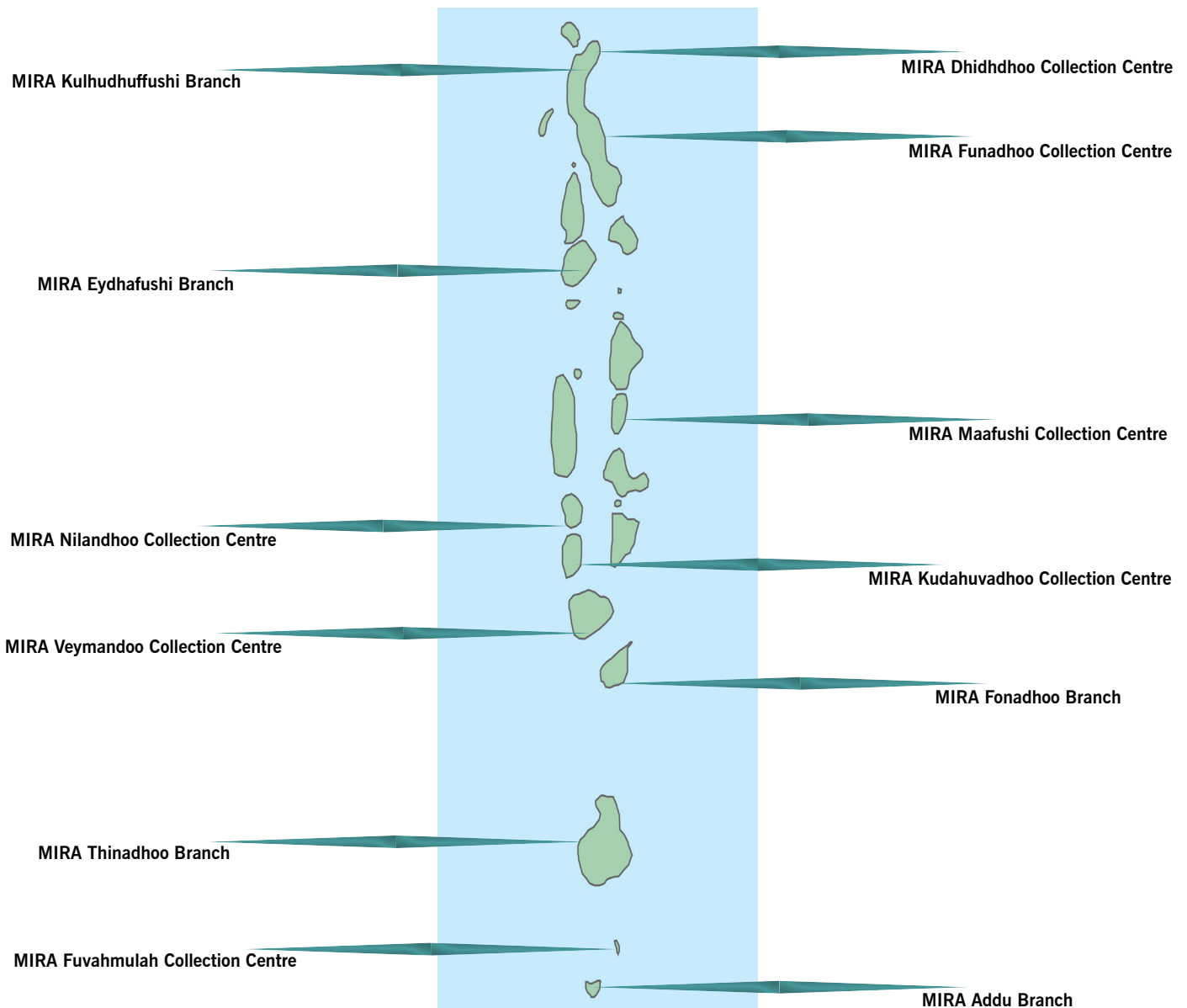
Both the official opening ceremonies were held on 19th October 2017. Kudahivadhoo Collection Center was inaugurated by the Commissioner General of Taxation, Mr. Yazeed Mohamed, and the President of DH. Atoll Council, Mr. Ahmed Shafiu along with the President of Kudahuvadhoo Council Mr. Ahmed Shaam.

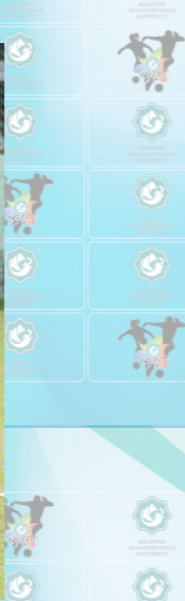
Nilandhoo Collection Center was inaugurated by the Commissioner General of Taxation, Mr. Yazeed

Mohamed and the President of F. Atoll Council, Mr. Umar Zahir along with the President of Nilandhoo Council Mr. Mohamed Jameel.

These collection centers will help MIRA in closely assisting taxpayers and the general public. All the services available at the MIRA main office in Male' will be provided at all the MIRA collection centers established in atolls. These include taxpayer registrations, collection of BPT and GST returns and collection of all taxes and fees that are required to be submitted to MIRA. Information relating to taxation will also be provided in these collection centers.

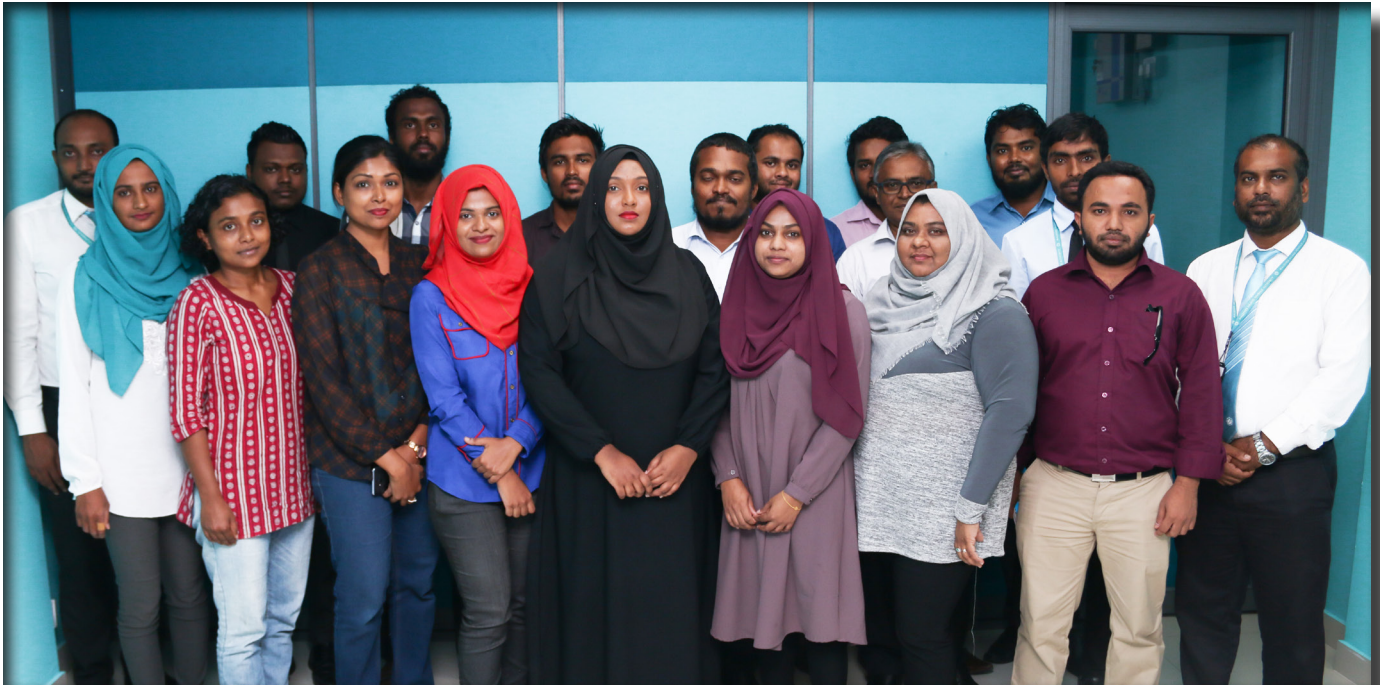
At present, MIRA has branches and collection centers established and operating in 12 different atolls.







## “Certificate 1 in Taxation in Maldives” course batch 4 conducted



**Ahmed Shaheen**  
Senior Tax Officer, Maldives Tax Academy

Batch 4 of “Certificate 1 in Taxation in Maldives” conducted by Maldives Tax Academy was carried out from 8 October 2017 to 31 October 2017 and a total of 14 participants successfully completed the course and attained the certificate.

This certificate level 1 course accredited by

the Maldives Qualification Authority covers tax administration, GST, BPT, Green Tax, Airport Taxes and Fees and Remittance Tax. In addition to these, the participants are also educated on the filing of tax returns and documentation requirements related to tax obligations.

A new batch of this course is set to be held during the upcoming year as well. All interested parties are advised to submit MIRA 911 form along with the supporting documents specified in the form.

## Civil court orders to pay outstanding GST

**Shazma Thaufeeq**  
Senior Tax Officer, Marketing and Public Relations

The judgement passed by civil court on 2nd November 2017 ordered a taxpayer in default to

pay the outstanding amount of GST and related fines.

The court verdict asserted that Adam Solah (Nooali, Thundi, L. Gan), pay a total outstanding amount of MVR 282,499.00 as GST and related fines within a duration of 3 months.



MALDIVES  
INLAND REVENUE  
AUTHORITY

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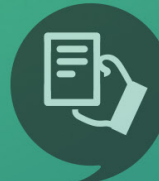
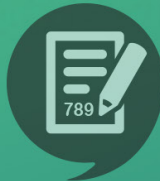


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