

12012 2012 23



45% 1788

30% 10%

35%

31

30

30

30

8

10

1788 125 30% 10% 35%

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

31 30 30 30 8 10

1 2013 16 16 16 30 30 30 30 8 10

1 2013 16 16 16 30 30 30 30 8 10

1 2013

16 16 16 30 30 30 30 8 10

16 16 16 30 30 30 30 8 10

16 16 16 30 30 30 30 8 10

30 30 30 30 8 10

31 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

8 8 8 8 8 8 8 8 8 8

10 10 10 10 10 10 10 10 10 10

1 2013

004

15 2013

1 2013



29 2013

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

29 2013

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10



30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

30 30 30 30 8 10

100% 100% 100% 100% 100%

100% 100% 100% 100% 100%

100% 100% 100% 100% 100%

31 2012 2013 30

ދިވެހިރާއްޖޭގެ ފަރާތްތަކުގެ ފަރާތުން 1415 ވަނަ 1415 1415@mira.gov.mv

Introducing Taxpayer online services



- T-Building, Ameenee Magu, Male' 20379
- 1415
- (960) 331 6577
- 1415@mira.gov.mv
- www.mira.gov.mv
- MIRAmaldives
- MaldivesInlandRevenueAuthority

މުޢާމިލީ ޖަރުޖާރާ ޖެނެރަލް ޕްލޭން (ޖެނެރަލް ޕްލޭން)

މުޢާމިލީ ޖަރުޖާރާ ޖެނެރަލް ޕްލޭން

MALDIVES

މުޢާމިލީ ޖަރުޖާރާ ޖެނެރަލް ޕްލޭން



ފުރަތަމަ ތ્રީމާސްގެ ދަނޑު 2013

ފުރަތަމަ ތ્રީމާސްގެ ދަނޑު 2013

ފުރަތަމަ ތ્રީމާސްގެ ދަނޑު 2013

ފުރަތަމަ ތ્રީމާސްގެ ދަނޑު 2013

ފުރަތަމަ ތ્રީމާސްގެ ދަނޑު 2013

ފުރަތަމަ ތ્રީމާސްގެ ދަނޑު 2013

ފުރަތަމަ ތ્રީމާސްގެ ދަނޑު 2013

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

DID YOU KNOW ?

Our Facebook page provides information regarding the latest deadlines for tax filing and payment, other useful information on tax and recent developments regarding MIRA and taxation. To find us on Facebook, simply search using the keywords "Maldives Inland Revenue Authority".

BPT Deadline: Deadline for submission of BPT Return and payment for 2012, for those whose accounting period ends on **31 December 2012** is **30 June 2013**

First Quarter Revenue 2013

MIRA has collected MVR 2.51 billion in the first quarter of 2013. This amount is 24% more than the revenue collected for the corresponding quarter in 2012, and 73% more than the revenue collected in the last quarter of 2012. This amount is also 1.6% higher than the projected revenue for this quarter.

This amount collected includes USD 99.2 million. This amounts to 61% of the revenue collected for the first quarter of 2013. 41% of this income was from Tourism Goods and Services Tax, and 27% from Business Profit Tax. The rest was comprised of 12% from Land Rent and 9% from Tourism Tax.

In monthly revenue, a total of MVR 1.1 billion was collected in January 2013, MVR 660 million was collected in February 2013, and MVR 802.3 million was collected in March 2013.

Closing ceremony held for two workshops held for MIRA staff by Singapore Cooperation Enterprise



The closing ceremony for the Audit and Investigation workshop and the Taxpayer Service and Support workshop conducted by Singapore Cooperation Enterprise (SCE) for MIRA staff was held on 29 May 2013 at MIRA.

These training workshops are being conducted under the "Capacity building program on tax and trade facilitation in the Maldives" agreement between the Ministry of Economic Development and SCE.

The two workshops were held from 20 May 2013 to 29 May 2013. The purpose of this training is to develop the skills and aptitudes of MIRA staff. The workshops gave staff of MIRA an opportunity to learn from the experience of experts from Inland Revenue Authority of Singapore (IRAS) who were involved in the implementation of GST in Singapore.

In addition to these two workshops, a third workshop on Enforcement and Compliance is to commence in the month of June.

GST registration threshold

In considering the registration thresholds for GST, the total value of all taxable goods and services supplied through the taxable activities carried on by the registered person will be taken into account.

For the purpose of the GST Act, taxable activities are defined as GST taxable goods and services. Therefore, the combined value of standard rated GST and zero rated goods and services will also be included when determining the said threshold.

However, those goods and services classified under GST exempt will not be included when calculating the total value of supplies. Also the thresholds for Tourism Goods & Services and General Goods & Services must be calculated separately.

Tourism Tax

Tourism Tax is levied under the Maldives Tourism Act (Act No. 2/99) and administered through the Tourism Tax Regulation. All tourists staying in tourist establishments are obliged to pay US \$8 per bed night. The collection of Tourism Tax from tourists and paying them to the MIRA is the responsibility of tourist establishment.

All tourist establishments are required to file a Tax Sheet (even if they did not accommodate any guest during the month) and a Foreign Staff Sheet, if any, along with the supporting documents to the MIRA every month. The deadlines for the submission of Tax Sheet and Tourism Tax are as follows:

- Filing of monthly Tax Sheet** on or before the 8th of the following month
- Payment of Tourism Tax** on or before the 15th of the following month

MIRA staff donated blood

