

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Mandatory online filing and payment for large taxpayers

Reference No.: TR-2015/A3

Date of issue: Thursday, 16 July 2015

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. This ruling is legally binding.

Introduction

1. This ruling makes it mandatory for large taxpayers to file their tax returns and make payments to MIRA via MIRAconnect.
2. Section 17 of the Online Filing and Payment Regulation (Regulation Number 2015/R-147) states:

The Commissioner General shall have the discretion to make it mandatory for taxpayers who meet the conditions determined by MIRA to file their tax returns via MIRAconnect and to make payments online or via [Maldives Real Time Gross Settlement (MRTGS)], pursuant to a notice issued by the Commissioner General.

Ruling

3. Taxpayers whose annual turnover is equal to or more than MVR 100 million shall file their tax returns via MIRAconnect and make payments via MIRAconnect or MRTGS from 1 January 2016 onwards, in relation to the following revenue types:
 - (a) Goods and Services Tax;
 - (b) Withholding Tax;
 - (c) Business Profit Tax;
 - (d) Tourism Land Rent;
 - (e) Agricultural Land Rent;
 - (f) Company Annual Fee;
 - (g) Vehicle Fee.
4. MIRA shall identify the taxpayers falling within paragraph 3 of this ruling and notify them about the requirement in writing.




- 2 -

5. Paragraph 3 of this ruling shall not apply to amended GST returns filed pursuant to section 63 of the Goods and Services Tax Act (Law Number 10/2011) and amended BPT returns and amended withholding tax returns filed pursuant to section 19(a) of the Business Profit Tax Act (Law Number 5/2011), and related payments.
6. Notwithstanding paragraph 3 of this ruling, the Commissioner General shall have the discretion to accept tax returns filed and payments made otherwise, upon request of the taxpayer.

Date of Effect

7. 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.