

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

## First amendment to the Tax Agents Regulation

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**Reference No.:** TR-2016/A4

**Date of issue:** Thursday, 21 January 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 Act are to the Tax Administration Act (Law Number 3/2010), and all references to the Regulation are to the Tax Agents Regulation (Regulation Number 2014/R-36). This ruling is legally binding.*

### Introduction

1. This ruling amends sections 10, 11 and 18 of the Regulation.

### Ruling

2. Insert the following subsection after section 10(c) of the Regulation and renumber subsequent subsections:
  - (d) Notwithstanding anything to the contrary in this Regulation, employees of MIRA shall not be granted a tax agent license under this Regulation prior to the expiry of 2 (two) years from the date of termination of the employee's employment contract with MIRA.
3. Repeal section 11(a)(8) of the Regulation.
4. Amend section 18 of the Regulation as follows:

**Continuing professional development program**

  - (a) All tax agents licensed pursuant to this Regulation must complete the continuing professional development program for tax agents conducted by MIRA.
  - (b) Where a licensed tax agent fails to attend any of the sessions arranged by MIRA under the continuing professional development program referred to in subsection (a), his tax agent license shall be revoked.
  - (c) Where a tax agent whose license has been revoked pursuant to subsection (b) wishes to renew his license, he shall be required to submit a new application under Section 10(a) of this Regulation, together with the supporting documents. Such applicants




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shall also be required to pass the examination and complete the course referred to in Sections 7 and 8 of this Regulation.

### **Date of Effect**

5. 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.*