

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Mandatory online filing and payment of Withholding Tax and tourism sector GST

Reference No.: TR-2016/A7

Date of issue: Monday, 29 August 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. This ruling is legally binding.

Introduction

1. This ruling makes it mandatory for taxpayers to file their Withholding Tax Returns and tourism sector GST Returns and make related 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

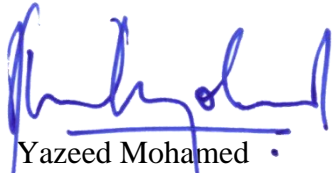
3. Notwithstanding paragraph 3(a) and (b) of the Tax Ruling TR-2015/A3 (Mandatory online filing and payment for large taxpayers), all taxpayers shall file their Withholding Tax Returns (MIRA 301) and their GST Returns for Tourism Goods and Services (MIRA 206) to MIRA via MIRAconnect and make related payments via MIRAconnect or MRTGS, from 1 October 2016 onwards.
4. 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.



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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.