



*Unofficial translation of the*

## **SECOND AMENDMENT TO THE TAX AGENTS REGULATION**

**2022/R-56**

---

*This Regulation was made pursuant to the authority granted to the Board of the Maldives Inland Revenue Authority by the Tax Administration Act (Law Number 3/2010) as amended and was published in the Government Gazette on Thursday the 31st of March 2022.*

**DISCLAIMER OF LIABILITY**

*This is the unofficial translation of the original Regulation in Dhivehi. In the event of a conflict between this translation and the Dhivehi version of this Regulation, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this Regulation and this translation be read concurrently.*

## SECOND AMENDMENT TO THE TAX AGENTS REGULATION

The Tax Agents Regulation (Regulation Number 2014/R-36) shall be amended as follows:

1. Amend Section 3 of the aforementioned Regulation as follows:

**Scope of work  
of tax agents**

3. (a) Tax agents licensed under this Regulation shall be allowed to undertake the following works:

- (1) Compute the taxpayer's tax liabilities payable to MIRA under tax acts;
- (2) Prepare the taxpayer's tax returns that are to be filed at MIRA;
- (3) Prepare other notices, forms, reports, statements, and all other documents that are to be submitted by the taxpayer to MIRA in relation to the tax payable by the taxpayer or in relation to his legal obligations and rights;
- (4) Prepare documents pertaining to an objection to be filed by the taxpayer pursuant to a decision made by MIRA or Commissioner General;
- (5) Advise the taxpayer in matters concerning the taxpayer's obligations under tax acts and other tax related issues;
- (6) Communicate with MIRA on behalf of the taxpayer regarding his tax affairs.

(b) It is not permissible for a person other than a tax agent licensed by MIRA to undertake any of the works specified in subsection (a) acting in the capacity of a tax agent.

2. Amend Section 4 of the aforementioned Regulation as follows:

**Work  
disallowed for  
tax agents**

4. Where a tax agent licensed under this Regulation is a former employee of MIRA, such person shall not be permitted to work in a case the person had previously worked on or represented in their capacity as an employee of MIRA.

3. Amend Section 5(e) of the aforementioned Regulation as follows:

5. (e) Is a Maldivian citizen.

4. Insert a subsection after Section 5(e) of the aforementioned Regulation as follows.

5. (f) Tax agent licenses granted under this Regulation, prior to the commencement of the second amendment to the Tax Agents Regulation, to persons other than citizens of the Maldives shall expire at the end of 31 December 2022.

5. Amend Section 7(b)(2) of the aforementioned Regulation as follows:

7. (b) (2) Pass an examination held by MIRA for category 1 tax agents.

6. Repeal Section 7(b)(3) of the aforementioned Regulation.

7. (b) (3) *[Repealed]*

7. Amend Section 8(b)(3) of the aforementioned Regulation as follows:

8. (b) (3) Pass an examination held by MIRA for category 2 tax agents upon completion of the course specified in subsection (b)(2).

8. Repeal Section 8(b)(4) of the aforementioned Regulation.

8. (b) (4) *[Repealed]*

9. Insert subsections after Section 9(a)(3) of the aforementioned Regulation as follows:

9. (a) (3-1) The American Institute of Certified Public Accountants (AICPA);
- (3-2) Institute of Chartered Accountants in England and Wales (ICAEW);
- (3-3) Institute of Chartered Accountants of the Maldives (CA Maldives);

10. Repeal Section 10(c) of the aforementioned Regulation.

10. (c) *[Repealed]*

11. Amend Section 10(d) of the aforementioned Regulation as follows:

10. (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 6 (six) months from the date of termination of the employee's employment contract with MIRA.

12. Repeal Section 11(a)(4) of the aforementioned Regulation.

11. (a) (4) *[Repealed]*

13. Insert a subsection after Section 12(c) of the aforementioned Regulation as follows:

12. (d) A tax agent appointed under this Section shall not be an employee of the taxpayer.

14. Amend Section 16 of the aforementioned Regulation as follows:

**Registration of  
tax agents  
under the  
Income Tax Act**

16. Notwithstanding anything to the contrary in the Income Tax Regulation (Regulation Number 2020/R-21), all tax agents licensed under this Regulation are required to make a submission to register under the Income Tax Act (Law Number 25/2019).

15. Repeal Section 18(b) and Section 18(c) of the aforementioned Regulation.

18. (b) *[Repealed]*

(c) *[Repealed]*

16. This Regulation shall have effect from the date of its publication in the Government Gazette.