

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Third amendment to the Tax Administration Regulation

Reference No.: TR-2016/A8

Date of issue: Thursday, 27 October 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) as amended, and all references to the Regulation are to the Tax Administration Regulation (Regulation Number 2013/R-45) as amended. This ruling is legally binding.

Introduction

1. This ruling amends section 9, 10, 11, 18 and 23 of the Regulation and repeals section 12.

Ruling

2. Amend section 9 of the Regulation as follows:
For the purpose of section 20 of the Act, electronic media refers to email or online services provided through MIRA website or a MIRA online portal.
3. Amend section 10(b), (c) and (d) of the Regulation as follows:
 - (b) Forms and supporting documents submitted through email shall be emailed to the address specified in the form, with the subject of the email being the form number.
 - (c) Where MIRA has not specified an email address to which the document shall be emailed, it shall be emailed to 1415@mira.gov.mv.
 - (d) Notwithstanding subsection (b) and (c), tax returns and documents required to be submitted with the returns sent through email shall not be accepted.
4. Amend section 11(a) of the Regulation as follows:
 - (a) Documents submitted to MIRA through email by persons registered with MIRA pursuant to section 3(a) of this Regulation, shall be emailed from an email address registered with MIRA.
5. Repeal section 12 of the Regulation.



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6. Insert the following subsection after section 18(d) of the Regulation:

(e) Notwithstanding subsection (a), where MIRA determines the amount of tax payable by a taxpayer who has not filed tax returns by the due date, MIRA may notify such taxpayer that he is subject to an audit through a document other than the Audit Notice. And the document sent under such circumstances need not include the information specified in subsection (a).

7. Insert the following after section 23(a)(5) of the Regulation:

- (6) Information obtained by MIRA intelligence or from other State Institutions;
- (7) Information related to the person being audited which is included in tax returns and other documents submitted by other taxpayers.

Date of Effect

8. This ruling shall have effect from its date of issue.

A handwritten signature in blue ink, appearing to read 'Yazeed Mohamed', is written over a horizontal line. The signature is fluid and cursive.

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.