

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

First amendment to the Online Filing and Payment Regulation

Reference No.: TR-2017/A14

Date of issue: Monday, 16 October 2017

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 Online Filing and Payment Regulation (Regulation Number 2015/R-147). This ruling is legally binding.

Introduction

1. This ruling amends Section 15 of the Regulation.

Ruling

1. Amend Section 15 of the Regulation as follows:

Relief of fines for persons making payments online or via MRTGS

- (a) Where a person who makes payments online or via MRTGS, makes a payment within 2 (two) days from the payment deadline, and a fine has arisen due to late payment, that fine shall be remitted.
- (b) Subsection (a) shall not apply to taxpayers for whom it is made mandatory under Section 17 of this Regulation to make payments online or via MRTGS.

Date of Effect

2. This ruling shall have effect from the date of its publication in the Government Gazette.

Yazeed Mohamed
Commissioner General of Taxation



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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.