

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

CIRCULAR

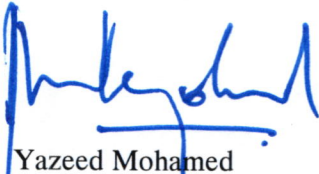
Reference Number: 220-TSP/CIR/2014/3
Date: 30 April 2014
To: Taxpayers and auditors registered with MIRA
Subject: **Audit of Financial Statements for the Tax Year 2013**

Reference is made to the Tax Ruling Number TR-2013/B28 (Submission of financial statements and appointment of auditors (Revised)), issued on 31 January 2013.

A registered auditor who audited the financial statements of a taxpayer for the tax year 2012 may audit the financial statements of that taxpayer for the tax year 2013 even if that taxpayer falls within a different classification under paragraph 9 of the above-referred ruling in the tax year 2013.

This concession applies only to the audit of financial statements for the tax year 2013.

Should you have any queries, please call 1415 or email us at 1415@mira.gov.mv.



Yazeed Mohamed
Commissioner General of Taxation