

Tax Return Amendment Request

- Pursuant to Tax Ruling TR-2017/A12 (Amending tax returns), you are required to submit this form together with each amended tax return.
- Please explain in detail the reason for your request, and attach the supporting documents specified in the table overleaf. We will communicate with you if additional documents are required.
- Our decision, i.e. whether or not your amendment request has been accepted, will be communicated to you in writing.

1. Taxpayer information

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Taxpayer Identification Number (TIN)

Taxpayer Name

2. Details of amendment request

Tax type (e.g. GST, BPT)

D	D	M	M	Y	Y	Y	Y
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Period start date

D	D	M	M	Y	Y	Y	Y
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Period end date

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Tax liability as per the most recent return submitted for this period

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Tax liability as per the amended return

MVR
 USD

3. Reason for amendment

Please explain the reason for your amendment in detail, and attach all supporting documents.

Declaration

I declare that the amended tax return attached to this form is true and correct and represents my assessment as required under the applicable tax laws and regulations, and that I am authorised to sign this request. I understand that MIRA will contact me if there are any issues with this form or with the amended tax return.

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Title Name

Contact Number

Designation

D	D	M	M	Y	Y	Y	Y
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Date

Signature & Seal

For Office Use Only

Received By

D	D	M	M	Y	Y	Y	Y
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Received Date

Processed By

Document checklist

Please submit the required documents together with this form. You may submit originals or copies of documents. We will communicate with you if additional documents are required.

Tax Type	Reason for Amendment	Documents Required
<input type="checkbox"/> GST	<input type="checkbox"/> Revenue declared in an incorrect taxable period	<input type="checkbox"/> Calculation sheets which were used to arrive at the figures in the original and the amended returns <input type="checkbox"/> Calculations which show the changes brought <input type="checkbox"/> Revenue reports or <i>vikuraa</i> of both periods <input type="checkbox"/> Invoices related to the incorrectly declared revenue in the original return
	<input type="checkbox"/> Revenue classification errors (e.g. zero-rated or exempt supplies included mistakenly as standard-rated supplies)	<input type="checkbox"/> Item-level revenue report or <i>vikuraa</i> of the period
	<input type="checkbox"/> Data entry error	<input type="checkbox"/> Revenue reports, <i>vikuraa</i> or invoices issued
	Other adjustments <input type="checkbox"/> Irrecoverable debts written off	<input type="checkbox"/> If the debtor liquidated or went bankrupt, documents which prove the liquidation or bankruptcy <input type="checkbox"/> Documents proving efforts made to recover debt (e.g. dunning letters, call logs of reminder calls)
	<input type="checkbox"/> Input tax was not claimed in original return or some invoices were not included in the input tax statement	<input type="checkbox"/> All input tax invoices related to the return, arranged in the order stated in the input tax statement
<input type="checkbox"/> BPT	<input type="checkbox"/> Revenue overstated	<input type="checkbox"/> Reports showing the areas in which revenue was overstated, with explanation of reason for the error <input type="checkbox"/> Details of the adjustments made to revenue, and supporting documents
	<input type="checkbox"/> Expenses understated	<input type="checkbox"/> Reports showing the areas in which the expenses were understated, with explanation of reason for the error <input type="checkbox"/> Invoices or source documents showing that additional expenses have been incurred
<input type="checkbox"/> Withholding Tax (WHT)	<input type="checkbox"/> Declared withholding tax on a payment which is not subject to withholding tax	<input type="checkbox"/> Invoices related to the transactions <input type="checkbox"/> Agreement between the non-resident, and details of the services provided <input type="checkbox"/> Payment confirmation or TT <input type="checkbox"/> If withholding tax was borne by the non-resident, documents proving that the amount was refunded to the non-resident
	<input type="checkbox"/> Payment declared in incorrect period	<input type="checkbox"/> Invoices related to the transactions <input type="checkbox"/> Payment confirmation or TT
<input type="checkbox"/> Green Tax	<input type="checkbox"/> Issues with check-in and check-out dates	<input type="checkbox"/> Detailed reservation report showing cancelled bookings, no shows, transfers, etc. <input type="checkbox"/> Revenue report for the period <input type="checkbox"/> Relevant pages from the Guest Register <input type="checkbox"/> Guest Registration Cards of the relevant guests <input type="checkbox"/> Invoices issued to the relevant guests
	<input type="checkbox"/> Maldivians and visa holders are marked as taxable persons	<input type="checkbox"/> ID card or work visa of the relevant guests <input type="checkbox"/> Guest Registration Cards of the relevant guests <input type="checkbox"/> Invoices issued to the relevant guests
<input type="checkbox"/> Remittance Tax	<input type="checkbox"/> All documents related to the error and its rectification, including necessary computations	
<input type="checkbox"/> Airport Service Charge and Airport Development Fee	<input type="checkbox"/> All documents related to the error and its rectification, including necessary computations	