



Unofficial translation of the

POLICY ON SKIP TRACING PERSONS WITH DUES TO THE STATE

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POLICY ON SKIP TRACING PERSONS WITH OUTSTANDING PAYMENTS TO THE STATE

1. Introduction

- (a) This Policy formulates the procedure that will be followed by the MIRA in dealing with persons required to pay tax, fee, rent, royalty, fine and other monies payable to the MIRA, but cannot be communicated in any manner for not residing in the address or for not being able to contact by the number provided to the MIRA.
- (b) This Policy is formulated pursuant to Section 16(c) of the Tax Administration Act (Law Number 3/2010).

2. Scope

This Policy aims to establish the procedures in tracing persons required to pay tax, fee, rent, royalty, fine and other monies payable to the MIRA that cannot be traced or communicated; or any further actions to take against such persons and the measures to recover the outstanding monies.

3. Factors to confirm prior to the commencement of skip tracing

The following factors shall be confirmed prior to the application of this policy against any person.

- (a) Person has any dues under any revenue code collected by the MIRA; and
- (b) Elapse of 2 (two) months from the deadline of payment; and
- (c) Unable to contact the persons from the most recent contact numbers received by the MIRA; and
- (d) Notices in relation to the dues under the Enforcement Policy of the MIRA have been issued to the most recent address received by the MIRA and the permanent address of such persons and the Notices have not been delivered to the persons.

4. Compiling a list of persons that cannot be traced

At the time of enforcement of this Policy, a list shall be compiled in accordance with Section 3 of this Policy of untraceable persons with dues under different revenue codes.

5. Gathering information from third parties

- (a) Prior to determining under this Policy that a person cannot be traced, the MIRA shall request for information of the persons from Maldives Customs Service, Department of Immigration and Emigration, Maldives Police Service and other State institutions believed by the MIRA to have information of such persons. Further, where the dues of such persons relate to a revenue code belonging to another State Institution, a request for information of such persons shall be made with that Institution.
- (b) In an event where information required under this Policy relates to a company, the MIRA shall request the Registrar of Companies for the information of the company and its Directors
- (c) The MIRA shall inform the relevant authorities to provide the MIRA with the information requested under this Section within 10 (ten) days. Where the MIRA does not receive the required information of a person from any such Institution or the said notice exceeds 15 (fifteen) days without a response, it shall be deemed by the MIRA that the information was not obtained and the MIRA shall proceed with the necessary action.

6. Updating the list

Where communication is established with persons having dues after obtaining information via State Institutions and other means pursuant to Section 5 of this Policy, name of such persons shall be removed from the public list of persons that cannot be traced.

7. Publicizing the list

- (a) Following completion of the requirements under this Policy, the name, address and TIN of persons with dues that cannot be traced shall be published on the MIRA website and the said information shall be made public in the MIRA counter area.
- (b) Where 20 (twenty) days elapse without a person with dues being traced following the application of subsection (a) and where the outstanding amount is above MVR 5,000 (Five Thousand Rufiyaa), the information of such persons shall be published in the Government Gazette.
- (c) Where 15 (fifteen) days elapse without a person with dues being traced following the application of subsection (b) and where the outstanding amount is above MVR 50,000 (Fifty Thousand Rufiyaa), the information of such persons shall be announced by means of TV and radio.
- (d) Where 10 (ten) days elapse without a person with dues being traced following the application of subsection (c) and where such person is a foreigner, the persons shall be located by means of the respective Embassy or High Commission.

8. Court claims

Notwithstanding Section 7 of this Policy, where the MIRA is notified to locate the whereabouts of a person with respect to a court claim for the recovery of dues by the MIRA and where such persons cannot be traced, for the purpose of obtaining the information of such persons, any means specified in Section 7 of this Policy may be exercised.

9. Prospects to settle dues under Enforcement Policy

Where a person publicized under this Policy request to settle the dues under the Enforcement Policy of the MIRA, such persons shall be given the opportunity to settle the dues in accordance with that Policy and the name of such persons shall be removed from the list made public if entered into such an agreement.

10. Commencement

- (a) Prior to the publication of information of persons that cannot be traced as per Section 4 of this Policy, the MIRA shall announce that the details of such persons shall be made public and provide the persons with a period of 30 (thirty) days to furnish their correspondences.
- (b) This Policy shall come into effect from the date of its publication in the Government Gazette.