



MALDIVES
INLAND REVENUE
AUTHORITY

Instructions on Completing the Notice of Objection form (MIRA 903)

Read the following instructions before you read the rest of the guide.

1. If you object to a decision made by the Commissioner General or MIRA, it should be notified to MIRA within 30 days from the date of notification of the decision, explaining in detail the reasons for the objection 30 days must be counted excluding public and Government holidays.
2. Use MIRA 903 (Notice of Objection) to object under section 42 of the Tax Administration Act (Law Number 3/2010).
3. You are required to fill either part 2 or part 3 of MIRA 903 form based on the nature of your objection. Part 2 relates to objections in regard to a Notice of Tax Assessment (NOTA), and part 3 relates to objections in regard to a decision by MIRA or the Commissioner General on other matters.
You must submit a separate form in respect of each objection if you wish to make.
4. The Notice of Objection must be signed by an authorized signatory of the taxpayer registered with MIRA.
5. Filing an objection does not relieve you from making the payments within the deadlines given to you to make the payments.
6. If the Notice of Objection is incomplete or does not include enough information to identify the dispute, it will not be accepted and the Notice of Objection will be returned to you. You may complete and resubmit your objection within the time limit.
7. MIRA may request additional information and documents which are relevant to the objection. If such information or documents are requested, it should be submitted within deadline given to you.
8. You will be notified, in writing, of the decision of MIRA after the review of objection raised.
9. If you are dissatisfied with the decision of MIRA, you may appeal the case with the Tax Appeal Tribunal within 60 days from the date of MIRA's decision.
10. When appealing against the decision of MIRA to the Tax Appeal Tribunal, the Tribunal may require you to translate all documents relating to the appeal to Dhivehi if the documents are in a language other than Dhivehi. Therefore, should you require our decision to be in Dhivehi, please use the Dhivehi version of the Notice of Objection.
11. If you are submitting this form, you may upload the filled out form to MIRA website. You must attach the documents required along with the form.

How to fill in the Notice of Objection form

Item 1: Details of the Taxpayer

TIN (Taxpayer Identification Number): In this box, enter the TIN as shown on the Notification of Income Tax Registration issued to you. We cannot acknowledge or process your Notice of Objection without your correct TIN.

Taxpayer Name: In this box, enter the name of the taxpayer as shown on the Notification of Income Tax Registration issued to you.

Item 2: Objection in relation to a NOTA (If objecting to an audit)

If your objection is being raised in regard to a Notice of Tax Assessment (NOTA), complete the boxes as below:

Reference number of NOTA: write the NOTA number in this box, which can be found on the NOTA sent to you by MIRA.

Date of NOTA: In this box, enter the date written on the NOTA issued by MIRA.

Amount payable as per taxpayer: In this box, enter the tax liability as per your computations, pursuant to audit or assessment conducted by MIRA. This will be the tax amount you agree with, from the tax liability determined by MIRA. (Please attach your calculations, if any).

Mark the respective currency (USD or MVR).

Amount in dispute: In this box, enter the tax amount you are objecting to. The tax impact of all the issues disagreed by the taxpayer will be equal to this amount. (Please attach your calculations, if any).

Where there is a tax liability for the audit period, this will be the difference between the tax liability determined by MIRA and the amount payable as per the taxpayer.

Where there is no tax liability for the audit period, this will be the difference between the tax impact determined by MIRA and the tax impact as per the taxpayer.

(Please note that you must submit a separate form in respect of each objection if you wish to make)

Example 1

Ahmed's GST liability declared in his GST returns for the 1st quarter of 2024 is MVR 20,000. An audit conducted by MIRA determines that his GST liability for the 1st quarter of 2024 is MVR 30,000. Ahmed decides to object MIRA's decision as it shows MVR 25,000 as a GST liability for his own recent calculation.

Tax Liability determined by MIRA	Amount payable as per taxpayer	Amount in dispute
A	B	C = A - B
30,000	25,000	5,000

Example 2

Company I declared that the total tax liability for Income Tax for the year 2020 is nil. An audit conducted by MIRA determines that the company's Income Tax liability is nil as well, however there is a tax impact of MVR 20,000 arising as a result of the audit. The company decides to object to MVR 15,000 of the tax impact.

Tax impact determined by MIRA	Tax impact as per taxpayer	Amount in dispute
A	B	C = A - B
20,000	5,000	15,000

Item 3: Objection in relation to other matters

If you are objecting to any other decision by MIRA or the Commissioner General, unrelated to a NOTA, complete the boxes as below:

Reference number of decision: Write the reference number stated on the document issued by MIRA.

Date of the decision: This is the date stated on the document issued to you by MIRA.

Amount in dispute: In this box, enter the tax liability you are objecting to. The tax impact of all the issues disagreed by the taxpayer will be equal to this amount. (Please attach your calculations, if any).

Where there is a tax liability for the period, this will be the difference between the tax liability determined by MIRA and the amount payable as per the taxpayer.

Where there is no tax liability for the period, this will be the difference between the tax impact determined by MIRA and the tax impact as per the taxpayer.

Mark the respective currency (USD or MVR).

(Please note that you must submit a separate form in respect of each objection if you wish to make)

Item 4: Grounds for your objection

This box provides you with the opportunity to state why you believe the decision or the assessment of MIRA is not in accordance with the law, erroneous or reasons for your dissatisfaction with the decision.

In this box, you must provide detailed explanation of the reasons for your objection. It is not enough to say 'I do not agree', or 'the tax is too much'. You are required to state the reasons for your objection, the amount the you consider to be the tax payable and details of how that amount was calculated.

If you are objecting to additional tax charged in a Notice of Tax Assessment (NOTA):

- Clearly refer to the exact decision of the audit you are objected to
- Provide the grounds for your objection and why you believe MIRA's assessment is not in accordance with the law or erroneous
- Provide relevant evidence or documents to support your argument, such as copies of receipts, tax invoice, payment vouches, contracts, agreements and other correspondence.

Please state the summary of your objections in the box given and use additional sheets to give details of the reasons for the objections. You may also attach your calculations, if any.

Item 4: Authorised Representative

An authorised representative refers to a person, who is appointed to act on your behalf in matters related to an objection. Authorised representative can be an individual or a firm. If you have appointed an authorized representative, you must provide their details under this section. Please write the authorised representative's name, national ID card/ immigration ID card number, contact number and email address, in the boxes provided in this item.

Please note if a representative is appointed, all communication with regard to the objection raised will be between MIRA and the authorised representative, until you nominate someone else or until your representative gives notice that they no longer act for you. If you change your representative, please inform us immediately in writing so that we can ensure that no further correspondence is sent to your previous representative and so that we can liaise directly with your new representative.

Declaration

Before submitting your Notice of Objection to the MIRA, you or your registered authorised signatory must sign and date it, declaring that the information provided in the objection is true and correct and that he/she is authorised to sign the Notice of Objection.

The name, designation and contact number of the authorised signatory must be included so that we can communicate important information about your objection.

The authorized signatory must be registered with MIRA. If you wish to update or change your authorized signatory, you must submit MIRA I 17 (Registration and Change of Information) form.

Declaration				
I declare that the information given in this form is true and correct, and that I am authorised to sign this form. I understand that MIRA will issue its decision in regard to this form in English, and I declare that I will take full responsibility for the translation of this form and MIRA decision into Dhivehi should I wish to appeal such decision at the Tax Appeal Tribunal.				
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	First name	Other names	Contact number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Designation	Email address	Date	Signature	

For Office Use Only

Please leave this section blank.

Document checklist

From the following, tick to relevant boxes to indicate the documents submitted together with this form, in support of your objection

- Calculations in regard to the amount payable as per taxpayer stated in item no 2
- Calculations in regard to the amount in dispute stated in item no 2
- Calculations in regard to the amount in dispute stated in item no 3
- Documents that support the grounds for your objection



MALDIVES
INLAND REVENUE
AUTHORITY

FOR QUERIES:



1415



1415@mira.gov.mv

FOR LATEST NEWS & UPDATES:



Maldives Inland Revenue Authority



MIRAmaldives



miramaldives



MIRA maldives



www.mira.gov.mv