



Unofficial translation of the

SECOND AMENDMENT TO THE COUNTRY-BY-COUNTRY REPORTING REGULATION

2022/R-94

This Regulation was made pursuant to the authority granted to the Board of the Maldives Inland Revenue Authority by the Tax Administration Act (Law Number 3/2010) as amended and was published in the Government Gazette on Sunday the 5th of June 2022.

DISCLAIMER OF LIABILITY

This is the unofficial translation of the original Regulation in Dhivehi. In the event of a conflict between this translation and the Dhivehi version of this Regulation, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this Regulation and this translation be read concurrently.

SECOND AMENDMENT TO THE COUNTRY-BY-COUNTRY REPORTING REGULATION

The Country-by-Country Reporting Regulation (Regulation Number 2021/R-9) shall be amended as follows:

1. Insert a subsection after Section 4(b-1) of the aforementioned Regulation as follows:
 4. (b-2) The filing requirement set out in subsection (b) shall be suspended until such time as this subsection is repealed or amended to contrary effect.
2. This Regulation shall have effect from the date of its publication in the Government Gazette.