



MALDIVES
INLAND REVENUE
AUTHORITY

How to fill in Request for Confirmation of Payment of Tax before Appeal (MIRA 405)

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

1. This form is submitted if you wish to appeal the decision(s) of MIRA pertaining to an objection filed by you regarding a Notice of Tax Assessment (NOTA) issued by MIRA after an audit.
2. You are not required to submit this form to appeal a decision of MIRA or the Commissioner General pertaining to an objection filed by you in respect of any other matters,
3. When you are appealing against a tax amount assessed by MIRA, such appeal will only be made after paying MIRA an amount of not less than 25% of the amount appealed against.
4. The 25% will be calculated exclusive of any fines or interests payable in respect of the amount appealed against at the Tax Appeal Tribunal.
5. You are also required to submit a document of proof of the payment appealed against, to Tax Appeal Tribunal.
6. To obtain such a document, you are required to fill MIRA 405 form and submit it to MIRA.
7. Along with the proof of payment issued by MIRA, you will be required to submit other supporting documents as required by the Tax Appeal Tribunal.

How to fill in Request for Confirmation of Payment of Tax before Appeal

1. Taxpayer Identification Number (TIN):

In this box, enter the TIN as shown on the Notification of Income Tax Registration issued to you. . We cannot acknowledge or process this form without your correct TIN.

2. Taxpayer's Name:

In this box, enter the name of the taxpayer as shown on the Notification of Income Tax Registration issued to you. If the taxpayer name does not match the TIN, the form will be rejected.

3. Objection decision letter number:

Pursuant to your objection, MIRA will notify the decision in writing. In this box, enter the letter number issued to you with regard to your objection.

4. Amount disputed at objection:

This is the amount reported by you in MIRA 903 form as the amount in dispute.

5. Tax liability determined by MIRA after objection

This is the amount of tax liability assessed by MIRA in relation to your MIRA 903 form, after the review of your objection. Enter zero if your tax liability is zero.

6. Tax impact after objection

This is the difference between the amount of tax declared by you in the return and the tax amount determined by objection.

7. Additional tax after objection

This is the additional tax amount determined by objection Enter zero if there is no additional tax.

8. Amount to be appealed:

This is the amount you are appealing from the disputed amount at objection to Tax Appeal Tribunal.

9. 25% of the amount to be appealed:

This is 25% of amount to be appealed against if there is any additional ax after objection.

Declaration

In this part taxpayer or any authorized person registered with MIRA can sign.

Declaration			
I here by declare that I have paid 25% of the amount to be appealed at the Tax Appeal Tribunal. I further declare that the information presented on this form is true and correct and that I am authorised to sign this form.			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	Other names	Contact number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Designation	Date	Signature	

For Office Use Only

Please leave this section blank.



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FOR QUERIES:



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