

Unofficial translation of the

FIFTH AMENDMENT TO THE TAX ADMINISTRATION ACT 20/2026

In accordance with Article 92 of the Constitution, the "Fifth Amendment Bill to the Tax Administration Act (Law Number 3/2010)" passed in the 18th sitting of the 3rd session of the People's Majlis held on Tuesday the 17th of November 2026, has become law and has been published in the Government Gazette upon its ratification by the President on Thursday the 19th of November 2026 (10 Jumada al-Akhirah 1448).

DISCLAIMER OF LIABILITY

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

FIFTH AMENDMENT TO THE TAX ADMINISTRATION ACT

The Tax Administration Act (Law Number 3/2010) shall be amended as follows.

1. Amend Section 44(b) of the aforementioned Act as follows:

> **44.** (b) Notwithstanding subsection (a), where the taxpayer is appealing to the Tax Appeal Tribunal against a tax amount assessed by MIRA under Section 39 of this Act, such appeal shall only be made after paying to MIRA an amount of not less than 50% (fifty percent) of the amount being appealed by the taxpayer.

2. Amend Section 44(b-1) of the aforementioned Act as follows:

> **44.** (b-1) Notwithstanding subsections (a) and (b), where a taxpayer is appealing to the Tax Appeal Tribunal against a tax amount determined by MIRA under Section 39 of this Act in respect of any of the following types of transactions, such appeal shall only be made after paying to MIRA an amount of not less than 100% (one hundred percent) of the amount being appealed by the taxpayer.
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> (1) Transactions to which Section 66 of the Income Tax Act (Law Number 25/2019) applies;
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> (2) Transactions to which Section 67 of the Income Tax Act (Law Number 25/2019) applies;
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> (3) Transactions that are subject to the Goods and Services Tax Act (Law Number 10/2011) and involve the supply of goods or services to related parties;

(4) Transactions specified in Section 19(d)(5) of the Goods and Services Tax Act (Law Number 10/2011).

3. Insert a subsection after Section 44(b-1) the aforementioned Act as follows:

44. (b-2) Notwithstanding subsections (b) and (b-1), where a determination made by MIRA results in a reduction of a loss that may be deducted in a subsequent accounting period under the Income Tax Act (Law Number 25/2019), the taxpayer shall not be required to make any payment to MIRA in respect of an appeal against such reduction of loss.

4. Amend Section 44(c) of the aforementioned Act as follows:

44. (c) The 50% (fifty percent) specified in subsection (b) and the 100% (one hundred percent) specified in subsection (b-1) shall be calculated exclusive of any fines or interest payable in respect of the amount appealed against by the taxpayer at the Tax Appeal Tribunal.

5. The new regulations required pursuant to the aforementioned Act and the changes to the Regulation made pursuant to the aforementioned Act, in relation to the amendments to the aforementioned Act by this Act, shall be formulated and published in the Government Gazette within 90 (ninety) days from the date of commencement of this Act.

6. This Act shall commence from the date of its publication in the Government Gazette following its passing and ratification.