



From 1 August 2013 onwards, GST registered persons should display prices of all goods & services inclusive of GST

މިއަހަރުގެ ފުރަތަމަ ތަންފާނު

29 ޖުލައި 2013 ގައި... 60 ވަނަ ދުވަހު... 50 ވަނަ ދުވަހު...

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ދިވެހިސަރުކާރުގެ ގެޒެޓް ބަޔާން (2013 ވަނަ ތަންފާނު) ގައި ބަޔާންކުރި ގޮތުގައި...

- މި ބަޔާނު ބަޔާންކުރި ގޮތުގައި... ފުރަތަމަ ތަންފާނު... ދެވަނަ ތަންފާނު... ދެވަނަ ތަންފާނު...

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10:30 ގައި... 1415 ގައި... 331 6577 ގައި...

For assistance with issues related to tax, email us at 1415@mira.gov.mv

DID YOU KNOW?

All Persons required to submit the BPT Return (MIRA304) under the BPT Act and Regulation are required to submit the Statement of Interim Payment (MIRA303) irrespective of whether or not such Person is required to make the interim payment.

GST Payment currency

GST must be paid in Maldivian Rufiyaa for the General sector and in United States Dollars for the Tourism sector.

In preparing the tax return of a registered person, the amounts pertaining to transactions in currencies other than the payment currency must be converted to the payment currency by using a rate within ±2% of the rate published by the Maldives Monetary Authority...

Second Quarter Revenue 2013

MIRA collected Rufiyaa 2.14 billion as revenue in the second quarter of 2013. This amount is 48% more than the collection during the corresponding quarter of 2012...

In the second quarter of this year GST contributed the most revenue with a total of Rufiyaa 933.8 million. The second highest revenue was collected as BPT. A total of Rufiyaa 391.5 million was collected as BPT.

MIRA holds a "MIRA walk" and a roadshow



MIRA has held a walk and roadshow to increase the awareness of taxpayers and public of the tax system in the Maldives. One of the objectives of the event was to alert taxpayers to the impending BPT deadline for filing their BPT Return for 2012 and final payment...

The roadshow, held from 4:00pm to 6:00pm, carried out activities for children and also gave taxpayers an opportunity to get information regarding taxes

Appointment and obligations of the responsible person

At the time of registration, taxpayer can appoint a person who shall discharge the tax obligations (except with respect to the payment of any tax or interest or imposition of any penalty for contravening the law) on behalf of the taxpayer. This person is referred to as the "Responsible Person".

If a Responsible Person is not appointed, then in the case of a company, the Managing Director will be deemed to be the Responsible Person. And in the case of a partnership, the Responsible Person will be the Managing Partner.

Appointing a Responsible Person does not relieve the taxpayer of his obligations. However, the responsibilities fulfilled by the Responsible Person shall be deemed to be fulfilled by the taxpayer. In case of notices/documents delivered to the Responsible Person, it will be deemed to be provided to the taxpayer.

Rights of Taxpayers

- Taxpayer can expect to be treated with courtesy, consideration and respect
Taxpayer has the right to request for information and consultation regarding registration, filing and payment details, tax obligations, confirmation of outstanding balances in relation to tax affairs and any other tax related information except for those information that cannot be disclosed by the MIRA
Taxpayer has the right to object to decisions made by the MIRA
If taxpayer is unhappy with the outcome of an objection, the taxpayer has the right to appeal to the Tax Appeal Tribunal
Taxpayer has the right to appoint a responsible person and authorized signatories on his/ her behalf

MIRA celebrates 'Tax Week'

