

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**

Malé, Republic of Maldives

# TAX RULING

Submission of documents during the process of an objection review

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**Reference No.:** TR-2015/A2

**Date of issue:** Wednesday, 8 April 2015

*This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. This ruling is legally binding.*

## Introduction

1. This ruling explains the rule for accepting new supporting documents and evidence to support an objection.
2. Section 43 of the Tax Administration Act states:  
The procedure for reviewing objections made by taxpayers concerning decisions made by the MIRA, and for making determinations concerning such objections, shall be specified in the Regulation made pursuant to this Act.

## Ruling

3. A taxpayer shall not be allowed to submit documents and other evidence in support of an objection filed under section 42 of the Tax Administration Act, if such documents or evidence were not submitted to MIRA prior to the issuance of the Notice of Tax Assessment to which the objection relates.

## Date of Effect

4. This ruling shall have effect from its date of issue.

Yazeed Mohamed  
Commissioner General of Taxation

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