

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

First amendment to the Tax Administration Regulation

Reference No.: TR-2016/A5

Date of issue: Monday, 22 February 2016

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. Unless otherwise stated, all references to the Act are to the Tax Administration Act (Law Number 3/2010), and all references to the Regulation are to the Tax Administration Regulation (Regulation Number 2013/R-45). This ruling is legally binding.

Introduction

1. This ruling amends sections 11 and 31 of the Regulation.

Ruling

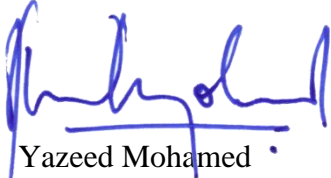
2. Insert the following subsection after section 11(b) of the Regulation:
 - (c) The Commissioner General shall have the discretion to determine pursuant to a notice issued by the Commissioner General that all correspondence from MIRA to taxpayers who meet the conditions determined by MIRA shall only be sent via email, to the email address registered with MIRA by such taxpayers.
3. Amend the body of section 31(b) of the Regulation as follows:
 - (b) A notice issued under this Section (“Summons”) shall be sent in writing and shall include the following information:
...
4. Insert the following subsection after section 31(d) of the Regulation:
 - (e) If a person being summoned under this Section does not attend the interview at the date or time stated in the Summons without informing MIRA about his absence in accordance with subsection (c) for two consecutive instances, or if a person refuses to receive a Summons issued under this Section for two consecutive instances, such person shall be summoned to MIRA or to a place determined by MIRA through Maldives Police Service.



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Date of Effect

5. 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.