

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Second amendment to the Tax Administration Regulation

Reference No.: TR-2016/A6

Date of issue: Thursday, 10 March 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) as amended, and all references to the Regulation are to the Tax Administration Regulation (Regulation Number 2013/R-45) as amended. This ruling is legally binding.

Introduction

1. This ruling amends sections 3, 8 and 62 of the Regulation.

Ruling


2. Amend section 3(a) of the Regulation as follows:
 - (a) For the purpose of completing the Taxpayer Register required to be maintained by MIRA under Section 23 of the Act, persons conducting business in the Maldives shall submit a "Taxpayer Registration" (MIRA 101) form within 60 (sixty) days from the commencement of that business, together with the information and documents specified therein, to MIRA or to a place determined by MIRA.
3. Insert the following subsection after section 8(b) of the Regulation:
 - (c) Notwithstanding subsection (a), the Commissioner General may at his discretion deregister a person from the Taxpayer Register or from a particular tax, or deregister a particular business activity, based on information received by MIRA, and notify that person of such deregistration.
4. Amend section 62(a) of the Regulation as follows:
 - (a) Subject to subsection (b), information relevant to the work of MIRA shall be provided upon request, in accordance with the Right to Information Act (Law Number 1/2014).



- 2 -

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.