

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Business Profit Tax: First amendment to the Tax Ruling TR-2014/B38

Reference No.: TR-2016/B52

Date of issue: Thursday, 31 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 Ruling are to the Tax Ruling TR-2014/B38 (Charitable Organizations). This ruling is legally binding.

Introduction

1. This ruling authorizes the use of a logo designated by MIRA, by charitable organizations.

Ruling


2. Insert the following paragraphs after paragraph 14 of the Ruling and renumber subsequent paragraphs:
 15. Bodies, associations and public institutions referred to in paragraph 8(e) of this ruling may use a logo designated by MIRA in their marketing materials, letterheads, websites, emails, and other such materials, to indicate that the body, association or public institution is approved by MIRA.
 16. The logo specified in paragraph 15 of this ruling shall not be used by a body, association or public institution which is not approved by MIRA in accordance with paragraph 9 of this ruling, or after its removal from the list of MIRA approved bodies, associations and public institutions pursuant to paragraph 14 of this ruling.



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Date of Effect

3. 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.