



Unofficial translation of the

FOURTH AMENDMENT TO THE ENFORCEMENT POLICY

The Enforcement Policy, which was published in the Government Gazette on 19 February 2015, as amended by the “Third Amendment to the Enforcement Policy” published on MIRA’s website on 1 December 2019, is amended pursuant to the Fourth Amendment to the Enforcement Policy.

DISCLAIMER OF LIABILITY

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

FOURTH AMENDMENT TO THE ENFORCEMENT POLICY

The “Enforcement Policy”, which was published in the Government Gazette by the Maldives Inland Revenue Authority on 19 February 2015, as amended by the “Third Amendment to the Enforcement Policy” published on MIRA’s website on 1 December 2019, shall be amended as follows.

1. Insert the following subsection after section 12(d) of the aforementioned Policy:

**Requirements for
entitlement of payment
via an instalment plan**

12. (d) Notwithstanding subsection (a)(5), as regards the instalment plans granted until 31 October 2020 under the COVID-19 relief measures, the Commissioner General may, at his discretion, grant an instalment plan without the requirement for the person to issue to MIRA a “post-dated” cheque for the date the instalment payment is due.

2. Amend schedule 4 and 5 of the aforementioned Policy as follows:

SCCHEDULE 4: For those signing an instalment agreement before October 2020

The table used to determine commitment payment and instalment amount (for businesses other than small businesses)

Commitment Payment (%)		Amount Payable	Number of Instalment
GST and GRT	Other	(Payable currency)	
Less than 20,000			0
25%	15%	20,000	1
25%	15%	30,000	2
25%	15%	45,000	3
25%	15%	60,000	4
25%	15%	80,000	5
25%	15%	100,000	6
20%	15%	150,000	7
20%	15%	300,000	8
20%	15%	500,000	9
20%	15%	800,000	10
20%	15%	1,250,000	11
20%	15%	2,000,000	12
20%	15%	3,000,000	13
20%	15%	4,500,000	14
20%	15%	6,500,000	15
20%	15%	9,000,000	16
20%	15%	12,000,000	17
20%	15%	15,000,000	18

Note:

Under this schedule Instalment will be granted to those who signed an instalment agreement before October 2020.

SCHEDULE 5: For those signing an instalment agreement before October 2020

The table used to determine commitment payment and instalment amount (for small businesses)

Commitment Payment (%)		Amount Payable	Number of Instalment
GST and GRT	Other	Payable currency	
Less than 10,000			0
20%	15%	10,000	2
20%	15%	15,000	3
20%	15%	22,500	4
20%	15%	30,000	5
20%	15%	40,000	6
20%	15%	50,000	7
20%	15%	75,000	8
15%	10%	150,000	9
15%	10%	250,000	10
15%	10%	400,000	11
15%	10%	625,000	12
15%	10%	1,000,000	13
10%	10%	1,500,000	14
10%	10%	2,000,000	16
10%	10%	3,000,000	18
10%	10%	4,000,000	20
10%	10%	5,000,000	22
10%	10%	6,000,000	24

Note:

Under this schedule Instalment will be granted to those who signed an instalment agreement before October 2020.

3. This amendment shall take effect from 20 June 2020.