

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**MALDIVES INLAND REVENUE AUTHORITY**  
Malé, Republic of Maldives

Ref No.: (IUL) 220-AA/1/2012/44

Date: 17 April 2012

## **ANNOUNCEMENT**

### **Registration of Auditors who are required to audit the documents to be submitted together with the Business Profit Tax Return**

Pursuant to the Tax Ruling Number TR-2012/B5, persons who are required to submit the financial statements together with the Business Profit Tax Return under the Business Profit Tax Act (Act Number: 5/2010), are required to appoint an independent auditor in accordance with the Ruling.

Therefore, those who wish to be registered as an auditor with the MIRA in accordance with the Tax Ruling shall submit the specified form (MIRA 109) together with the supporting documents, before the due date set out in the Ruling.

The form and the Tax Ruling could be downloaded from MIRA's website [www.mira.gov.mv](http://www.mira.gov.mv).

