

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

CIRCULAR

Reference Number: 220-RPP/2011/02
Date: 24 January 2011
To: All T-GST Registered Persons
Subject: **Authorized Signatories for T-GST Returns**

Pursuant to Section 44 of the Tourism Goods and Services Tax Regulation, all **companies** registered for T-GST are requested to inform the Maldives Inland Revenue Authority of the individuals who have been granted with authorization to sign T-GST Returns on behalf of the company. In order to do this, you may complete and submit the T-GST Return Signatories (MIRA 204) form, available for download from our website www.mira.gov.mv, prior to the submission of, or along with, your first T-GST Return.

All **individuals** registered for T-GST, however, are required to sign their T-GST Returns by themselves as specified in Section 21(b) of the Tax Administration Act and therefore may not authorize another person for such purpose.

Should you have any queries, please email us at registration@mira.gov.mv.

Thank you,

Yazeed Mohamed
Commissioner General of Taxation