



CIRCULAR

Reference Number: 220-TD/CIR/2021/02

Date: 25 May 2021

To: Persons registered for income tax

Subject: **Mandatory online filing of income tax return and payment of tax**

Reference is made to Section 17 of the Online Filing and Payment Regulation (Regulation Number 2015/R-147).

Please be informed that persons registered under the Income Tax Act (Law Number 25/2019) whose annual turnover is equal to or more than MVR 10 million must file their income tax returns (MIRA 604) required under that Act, via MIRA's online portal MIRAconnect. Furthermore, persons whose annual turnover is equal to or more than MVR 20 million are required to make their income tax payment via MIRAconnect or the Maldives Real Time Gross Settlement (MRTGS).

In order to reduce the spread of COVID-19 by practicing social distancing, it is strongly advised that taxpayers use our online services to fulfil all obligations in relation to taxes even if it is not mandatory.

Should you have any queries, please call our hotline 1415 or email us at 1415@mira.gov.mv.