



Guidance on completing the Notice of Objection (MIRA 903)

General Information

Please take note that:

- If you object to a decision made by MIRA, it should be notified to MIRA within 30 days from the date of notification of the decision, explaining in detail the reasons for the objection.
- Filing an objection does not relieve you from making the payments within the deadlines given to you to make the payments.
- If the Notice of Objection is incomplete or does not include enough information to identify the dispute, it will not be accepted and the Notice of Objection will be returned to you. You may complete and resubmit your objection within the time limit.
- MIRA may request additional information and documents which are relevant to the objection. If such information or documents are requested, it should be submitted within deadline given to you.
- You will be notified, in writing, of the decision of MIRA after the review of objection raised.
- If you are dissatisfied with the decision of MIRA, you may appeal the case with the Tax Appeal Tribunal within 30 days from the date of MIRA's decision. However, Tax Appeal Tribunal will not accept the application until you settle the amount in dispute and any other amounts you are required to pay under a taxation act.
- When appealing against the decision of MIRA to the Tax Appeal Tribunal, the Tribunal requires you to translate all documents relating to the appeal to Dhivehi if the documents are in a language other than Dhivehi. Therefore, should you require our decision to be in Dhivehi, please use the Dhivehi version of the Notice of Objection.

Instructions on completing the form

TIN (Taxpayer Identification Number)

Your TIN is a unique identification number issued to you when you register with MIRA. We cannot acknowledge or process your Notice of Objection without your correct TIN.

Taxpayer Name

This is the name of the legal owner of the business or the taxable activity. In this box you enter the name of the owner as shown on the registration acknowledgment slip or the registration certificate.

Name of the Taxable Activity

In this box you enter the name of the taxable activity for which the objection is related to.

Nature of Amount in Dispute

It explains the nature of the amount, such as fine calculation, interests, additional tax charged, deductions, allowable etc. and the type of the tax for which the objection is related to.

Amount in Dispute

It is the amount for which you are disputing to in relation to MIRA's assessment or decision. The amount in dispute should be stated either in Maldivian Rufiyaa (MVR) or in United States Dollar (USD).

Date of Notice/Letter

It is the date stated on the Notice or the Letter sent by MIRA for which the dispute is related to. The 30 day period would be counted from this date stated in the Notice or the Letter.

Reference Number of the Notice/Letter

You should provide us with the MIRA's reference number of the decision against which you are objecting to. It is the reference number stated on the Notice or the Letter sent by MIRA for which the dispute is related to.

Reasons for your objection

This section provides you with the opportunity to state why you believe the decision or the assessment of MIRA is incorrect. It is not enough to say 'I do not agree', or 'the tax is too much'. You should explain why you do not agree or why you think the tax is too much and should provide relevant evidence or documents to support your argument, such as copies of receipts, tax invoice, payment vouchers, contracts, agreements and other correspondence.

Please state the summary of your objections in the box given and use additional sheets to give details of the reasons for the objections.

Authorised Representative

It is the person who is appointed to act on behalf of you with regard to the objection. If you have a representative, you should give their details: Authorised representative's name, designation, direct contact number, fax number, e-mail address and postal address, in the boxes provided in this section. Authorised representative can be an individual or a firm.

You do not need to nominate a representative. If you do, all communication with regard to the objection raised will be between MIRA and the authorised representative until you nominate someone else or until your representative gives notice that they no longer acts for you. If you change your representative, please inform us immediately in writing so that we can ensure that no further correspondence is sent to your previous representative and so that we can liaise directly with your new representative.

Declaration

Before submitting your Notice of Objection to the MIRA, you or your authorised representative should sign and date it, declaring that the information in it is true and correct and that he/she is authorised to sign the Notice of Objection. Your name, designation and contact phone number must be included so that we can contact you with important information about your objection. Companies and other legal entities must stamp their corporate seal here.

For Office Use Only

Please leave this section blank.