



MALDIVES
INLAND REVENUE
AUTHORITY

MIRA M808

Objection and Appeal Guide

Version 21.1

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Taxpayers can rely on this guide as to the MIRA's interpretation of the relevant tax laws and regulations. If you do not understand anything in this guide or have queries related to your particular circumstances, call 1415 or send an email to 1415@mira.gov.mv.

1. Introduction

One of our main objectives at the MIRA is ensure that Maldivian tax laws are applied correctly and fairly. Pursuant to Section 42 of the Tax Administration Act, Taxpayers have the right to object to a decision made by the Commissioner General of Taxation or MIRA. Where the taxpayer is not satisfied with the conclusion of the objection, they have the right to appeal the decision to the Tax Appeal Tribunal.

This guide explains the procedures to be followed to utilized the right to object granted by law to taxpayers if the taxpayer is not satisfied with a decision made by Commissioner General of Taxation or MIRA.

2. What you can object to

You may object to decision made by MIRA or the Commissioner General of Taxation or to tax assessment issued to you after an audit or an investigation conducted by MIRA or if you are not satisfied with our assessment or if you believe that, it contravenes the relevant laws or if you think it is incorrect.

3. Notice of Objection

If you object to an assessment or decision made by MIRA, you must send MIRA your objection on our [Notice of Objection](#) (MIRA 903) form. Objection sent to MIRA other than this will be considered as an invalid objection. You can download this form from our website www.mira.gov.mv . You may email your completed Notice of Objection form (MIRA 903) to objection@mira.gov.mv.

4. Time limit

You must send MIRA your completed “Notice of Objection Form” within 30 days of the date stated on the “Notice of Tax Assessment” or the date of MIRA’s decision to which you are objecting. The 30-day period excludes public holidays. Due to a valid reason, if you believe you will be unable to submit Notice of Objection during this period, you may request Commissioner General of Taxation to extend this period under section 77 of the Tax Administration Act. The request to extend the period shall be lodged prior to the end of 30-days period. You are requested to state the reasons of why you need an extension and

estimated duration it would consume to fulfil the task. For purpose of section 77 of Tax Administration Act, reasonable causes shall be deemed to be:

- An accident or the occurrence of a natural disaster
- Incapacitation to perform the act due to illness
- The occurrence of any other event acceptable to the Commissioner General as being out of the taxpayer's control

Contrariwise, if you do not send MIRA an objection notice within the 30-day period, you are considered to have accepted our assessment or decision.

5. What your Notice of Objection form must include

Most importantly, your Notice of Objection must state what you are objecting to and set out the reasons for your objection in detail, i.e. why you consider that assessment or decision by Commissioner General of Taxation or MIRA is incorrect. It is not enough just to say “I do not agree” or “The tax is too much”. You must explain why you do not agree with the decision by Commissioner General of Taxation or MIRA or why the tax is too high. It is recommended that you also refer to the applicable provisions of the law.

If you object to the amount of tax payable in an assessment issued by us, you must include in your Notice of Objection your calculation of the amount of tax (if any) which you think is payable.

It is your responsibility to prove that assessment or decision by Commissioner General of Taxation or MIRA is incorrect. Therefore, you need to provide relevant evidence to support your argument or calculations, such as receipts, tax invoices, payment vouchers, contracts, agreements or other correspondence. However, a taxpayer shall not be allowed to submit documents and other evidence in support of an objection, if such documents or evidence was not submitted to MIRA prior to the issuance of the Notice of Tax Assessment to which the objection relates.

You should follow the Instructions on [Completing the Notice of Objection](#) (MIRA 903) form available for download on our website www.mira.gov. Make sure that the required information is included and correct. It is advisable that you seek professional advice from a licensed tax agent, accountant or lawyer, in detailing the reasoning or basis of your objection.

If you file an appeal with TAT (Tax Appeal Tribunal) against our decision to disallow your objection, and if your documents are in another language, TAT requires you to file Dhivehi translations with your appeal. Therefore, if you require our decision in Dhivehi, you should use the Dhivehi version of the Notice of Objection. If you file the English version of the Notice of Objection, our decision will be communicated to you in English.

6. What do we do with your Notice of Objection?

- Once MIRA receive your Notice of Objection, it would be considered by MIRA's Objection division.
- If we find that your Notice of Objection does not include enough information to identify the dispute, or is otherwise incomplete, it will not be accepted and will be returned to you. You may still complete and resubmit the notice within the original 30-day time limit.
- If your Notice of Objection (MIRA 903) is rejected by us, we will notify you in writing.
- MIRA will not accept any documents and other evidence submitted in support of an objection, where the MIRA requested for such documents, but the Taxpayer not provided during the audit stage of the Notice of Tax Assessment to which the objection relates.
- We will review the grounds of your objection in the context of the relevant laws and regulations, and decide whether your objection should be accepted or not.
- By way of contacting you through email or by phone, we may request additional information and documents. If so, the information or documents must be submitted by the due date given to you. We may also ask for a meeting with you to clarify matters stated in your Notice of Objection.
- MIRA must make a determination regarding the notice of objection submitted by the taxpayer within 120(Hundred and twenty) days from the date of the submission of the notice of objection.
- If MIRA fails to make a determination concerning a notice of objection within 120 (Hundred and twenty) days, the decision of MIRA in relation to the notice of objection was submitted will be determined incorrect.

7. Withdrawal of your objection

If you wish to withdraw your objection, you may do so by writing to us stating that you are withdrawing the objection. In that case, our assessment or decision stands.

8. Outcome of the objection

- Once we have made a decision about your objection, we will notify you of our decision in writing. We will send you an Objection Review Report stating that either we agree

with your objection (or part of it), or giving reasons why we have disallowed your objection (or part of it).

- If we agree with your objection (or any part of it), we will revise the amount determined in the Notice of Tax Assessment.

9. Payment of tax and imposition of fines

- If you lodge an objection, you must still pay the tax in dispute by the payment due date. If the objection is resolved in your favour, the tax can be offset against your other tax liabilities.
- If you fail to pay the tax by the due date, late payment penalties and/or interest will apply even though the tax is in dispute. If your objection is allowed, the resultant excess tax will be offset against your other tax liabilities.

10. Recovery

We will not take action to recover any amount until we have made a decision about your objection.

11. Appeals to TAT

Taxpayer may appeal to Tax appeal Tribunal regarding every decision made by MIRA with regard to a notice of objection submitted by the taxpayer and such appeal must be made within 60 days from the date on which a decision was made by MIRA on the notice of objection.

If the taxpayer is appealing against a tax amount, the appeal will be made after paying an amount of not less than 25% of the amount of tax in dispute. The 25% will not include any fines or interests relating to the amount of tax in dispute.

- In order to appeal at TAT, a document confirming payment of not less than 25% shall be presented. To obtain this document, you may submit [Request for Confirmation of Payment of Tax before Appeal \(MIRA 405\)](#) form after settling the respective payment. Once this form is submitted to MIRA we will issue a document stating that the payment has been made to MIRA. Along with this document, you will require to submit other supporting documents required by TAT. [How to fill in Request for Confirmation of Payment of Tax before Appeal form \(MIRA 405, Version 20.1\)](#) can be viewed from our website.

12. Direct appeals to TAT

- a notice to produce documents under Section 31(h) of Tax Administration Act, which we have issued to you during an audit of your tax affairs.
- a notice from us directing that you (except banks) to pay amounts that you owe to a defaulting taxpayer to us instead (this appeal can only be made by the third party).
- Regarding civil penalties imposed by the MIRA under the Tax Administration Act or any other Act.

13. Objection and Appeal Checklist

Objection

If you are objecting the decision made by MIRA:

1. Complete all parts of the Notice of Objection form (MIRA 903)
2. Clearly state what you are objecting to
3. Clearly explain the reasons for your objection
4. Attach all relevant documents to the Notice of Objection form
5. Check the date on our notice of assessment or decision
6. File the Notice of Objection within 30 days of the date on the notice

Appeal

If you are not satisfied with our decision on your objection::

1. Lodge an appeal with the Tax Appeal Tribunal within 60 days of the date of our decision on your objection
2. If the taxpayer is appealing against a tax amount, the appeal will be made after paying an amount of not less than 25% of the amount of tax in dispute

14. Relevant laws, regulations and tax rulings

The following laws, regulations and tax rulings provide the legal basis for the guidelines provided in this guide:

- Tax Administration Act (Law Number 3/2010): <https://bit.ly/3aHjTpV>
- Tax Administration Regulation (Regulation Number 2013/R-45): <https://bit.ly/3rvi7io>

FOR QUERIES

 1415  1415@mira.gov.mv

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 Maldives Inland Revenue Authority  MIRAmaldives
 MIRA Maldives  miramaldives  www.mira.gov.mv