بسم الله الرحمن الرحيم

ދިވެހިރާજ્ય ગેઝેટ

ބާބު: 46 | އަދަދު: 66 | ތاریخ: 20 ރަބީઉલ્ ثانی 1438 - 17 ފެব્રુવરી 2017 | ން

ހިންދުން ހަންގާން: TR-2017/A12

ދ.ބ.ން ، ،ބ.ން ،ން ،ން

ދިވެހިރާજ્ય ગેઝેટ ઓફિસ
ઝકરિયા મંઝિલ
ગૌફ، ધિવેહિરાજ્યે

ફોન: 333 6334
ફેક્સ: 331 0274
વેબસાઈટ: www.gazette.gov.mv

- ގެزેટ ઓફિસ ઈલેક્ટ્રોનિક ફોર્મેટમાં પ્રકાશિત કરવા માટે સ્વીકારતી નથી.
- ગેઝેટ ઓફિસ સોમવારથી શુક્રવાર સવારે 12:00 થી બપોરે 2:00 સુધી સ્વીકારતી નથી. આ સિવાયના સમયે ગેઝેટ ઓફિસ શનિવાર અને રવિવારે સવારે 12:00 થી બપોરે 2:00 સુધી સ્વીકારતી નથી.
- ગેઝેટ ઓફિસ ઈલેક્ટ્રોનિક ફોર્મેટમાં જાહેરાતો સ્વીકારતી નથી. legalaffairs@po.gov.mv પર મોકલો.

بسم الله الرحمن الرحيم

ފެނާ ވިލާ ތިން ބަންދުން ބަދަލުކުރުން ބެލެހެއްޓުން

ފެން، ތިމަން ހިންގުން

ބީލަން ތަންދެނި

ބީލަން ބާއްވާ ތިބެންދެން

ބީލަން نمبر: TR-2017/A12

ތاریخ: 17 ނޮވެम्ब
؛ 2017 (ހުކުރު)

**ފެން ބަދަލުކުރުން 14/2011 ވަނަ ނަम্বަރުގައި ބިން ބަންދުކުރުން ބާއްވާ ކަންކަން 3/2010 (ބީލަން ބަންދުކުރުން) ގެ 84 ވަނަ މާއްދާގެ ދަށުން ކުރެވިފައިވާ ތަންދެނި. ބަދަލު ކުރެވިފައިވާ ބަންދުކުރެވިފައިވާ ބަންދުތަކުން ކަންކަން ކުރެވިފައިވާ ބަންދުތަކުން ބ ވަނި ބިން ބަންދުކުރުން ކުރެވިފައިވާ ކަންކަން 3/2010 (ބީލަން ބަންદુ) ބަދަލު. ބަދަ ކުރެވިދާ ކަންކަން ކުރެވިފައިވާ ބ ވަނި ބިން ބަންدُ ކުރެވިދ ކަން 2013/R-45 (ބީލަން ބަންدُ) ބަދަލु. ބީލަން ދިން ؤمنؤ ؤ ؤ

ދިވެހިން ބަންދުކުރެވިފައިވާ ،ދ ؤ ؤ ،ؤ ،ؤ ،

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بسم الله الرحمن الرحيم

MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

TAX RULING

Amending tax returns

Reference No.: TR-2017/A12
Date of issue: Monday, 17 April 2017

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. Unless otherwise stated, all references to the Act are to the Tax Administration Act (Law Number 3/2010) as amended, and all references to the Regulation are to the Tax Administration Regulation (Regulation Number 2013/R-45) as amended. This ruling is legally binding.

Introduction

1. This ruling requires taxpayers to submit a Tax Return Amendment Request form together with amended tax returns.

2. Section 19(a) of the Business Profit Tax Act (Law Number 5/2011) states:

   > A Person may correct his tax return by notice given to the MIRA within 12 (twelve) months following the due date for that return.

3. Section 63 of the Goods and Services Tax Act (Law Number 10/2011) states:

   > An amendment to a tax return submitted by a registered person under Section 27 of this Act shall be made in writing to the MIRA, in accordance with the Regulation made pursuant to this Act, within 12 (twelve) months from the date on which that tax return was due.

4. Section 12(a) of the Green Tax Regulation (Regulation Number 2015/R-181) states:

   > A tourist resort, tourist hotel, tourist vessel or a tourist guesthouse may amend a Green Tax return submitted in accordance with Section 10 of this Regulation by filing an amended Green Tax return within 12 (twelve) months from the due date for filing that return.

5. Section 14(a) of the Remittance Tax Regulation (Regulation Number 2016/R-86) states:

> A bank or money transfer agency may amend a Remittance Tax Return submitted in accordance with Section 11 of this Regulation by filing an amended Remittance Tax Return within 12 (twelve) months from the due date for filing that return.

6. Section 12(a) of the Airport Taxes and Fees Regulation (Regulation Number 2017/R-11) states:

> A registered person may amend an Airport Taxes and Fees Return submitted in accordance with Section 7 of this Regulation by filing an amended Airport Taxes and Fees Return within 12 (twelve) months from the due date for filing that return.

Ruling

7. A person who wishes to amend a tax return other than via MIRAconnect, shall submit along with the amended return, a "Tax Return Amendment Request" (MIRA 913) form, together with the information and documents specified therein.

8. Where an amended tax return is subject to a review because the tax liability declared on an amended tax return filed by a person is lower than the tax liability declared on the most recent return filed by that person for that period, the person shall be eligible to set off the credit arising from the amended return from the date MIRA accepts the amendment following the review.

Date of Effect

9. This ruling shall have effect from the date of its publication in the Government Gazette.

This is the unofficial translation of the original ruling issued in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this ruling, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this ruling and this translation be read concurrently.

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