

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



ପ୍ରମାଣିତ କାନ୍ଦିଲା ପାଇଁ

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مودعہ نمبر: 13 - 1440ھ - 18 جولائی 2019ء

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جَنْدِيَّةٌ

جَرْجَرٌ مُّهَاجِرٌ مُّهَاجِرٌ

3336211,3336102 : ۲۰

331 0274 : سُنْنَةٌ



جَرْجِيرٌ وَجَرْجِيرٌ وَجَرْجِيرٌ وَجَرْجِيرٌ وَجَرْجِيرٌ

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مکتبہ ملکیت ادینا: TR-2019/A18

جی ۱۴/۲۰۱۱ء کو ۳/۲۰۱۰ء کو پرستاری کے لئے مددگاری کا اعلان کیا گی۔

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1. የ “የዕለታዊ ፖስታዊ ስራውን” በኋላ የሚከተሉት መሆኑን አገልግሎት ማረጋገጥ ይችላል፡፡

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(ر) دوسری فوج سردار حیدر نسٹو:

(سر) وَرَأَيْتُ مِنْهُمْ أَنَّهُمْ لَا يَرْجِعُونَ سَرِيرَةً حَتَّىٰ يَرَوُا مَا
 (سر) وَرَأَيْتُ مِنْهُمْ أَنَّهُمْ لَا يَرْجِعُونَ سَرِيرَةً حَتَّىٰ يَرَوُا مَا

5. حِلْقَةٌ مُّهِمَّةٌ تُؤْخَذُ بِالْمُهِمَّةِ، وَهُوَ مُهِمٌّ لِمَنْ يَعْلَمُهُ، فَإِنْ كُنْتَ تَرَى
أَنَّكَ مُهِمٌّ لِمَنْ يَعْلَمُكَ فَلَا تَحْسَدْ أَنَّكَ مُهِمٌّ لِمَنْ يَعْلَمُكَ، فَإِنَّكَ مُهِمٌّ لِمَنْ يَعْلَمُكَ

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6. ح. تَعْوِيْر دَرَرْ بَحْرَنْ دَرَرْ قَرَرْ، ح. تَعْوِيْر مَدَرَّسَةَ دَرَرْ تَعْجَجَ كَرْ شَهَادَةَ دَرَرْ قَرَرْ



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Mandatory online payment of taxes

Reference No.: TR-2019/A18

Date of issue: Monday, 18 February 2019

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. This ruling is legally binding.

Introduction

1. This ruling makes it mandatory for taxpayers with an annual turnover of MVR 50 million or more to make payments to MIRA via MIRACONNECT.
 2. Section 17 of the Online Filing and Payment Regulation (Regulation Number 2015/R-147) states:

The Commissioner General shall have the discretion to make it mandatory for taxpayers who meet the conditions determined by MIRA to file their tax returns via MIRACONNECT and to make payments online or via MRTGS, pursuant to a notice issued by the Commissioner General.

Ruling

3. Taxpayers whose annual turnover is equal to or more than MVR 50 million shall make payments online via MIRAConnect or MRTGS from 1 April 2019 onwards, in relation to the following tax types:
 - (a) Goods and Services Tax;
 - (b) Withholding Tax;
 - (c) Business Profit Tax.
 4. MIRA shall identify the taxpayers falling within paragraph 3 of this ruling and notify them about the requirement in writing.
 5. Notwithstanding paragraph 3 of this ruling, the Commissioner General shall have the discretion to accept payments made otherwise, upon request of the taxpayer.

Date of Effect

6. This ruling shall have effect from its date of 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.