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TR-2025/A19

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MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Procedure for redetermination of the amount of tax

Reference No.: TR-2025/A19

Date of issue: Thursday, 27 February 2025

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010). Unless otherwise stated, all references to the Tax Administration Act are to the Tax Administration Act (Law Number 3/2010), all references to the Regulation are to the Tax Administration Regulation (Regulation Number 2013/R-45), and all references to the Business Profit Tax Act are to the Business Profit Tax Act (Law Number 5/2011).

Introduction

1. This ruling establishes the procedural requirements governing the redetermination of an amount previously determined by MIRA under Section 39 of the Tax Administration Act or Section 21 of the Business Profit Tax Act, in cases where such redetermination is necessitated by a decision of the Tax Appeal Tribunal or a judgment rendered by a court of law in the Maldives.

Ruling

2. In the redetermination of an amount previously determined under Section 39 of the Tax Administration Act, MIRA shall adhere to the procedures set forth in Chapter 3 of the Tax Administration Act and Chapter 4 of the Regulation.
3. In the redetermination of an amount previously determined under Section 21 of the Business Profit Tax Act, MIRA shall adhere to the procedures set forth in Chapter 3 of the Business Profit Tax Act as regards determination of the tax amount, Chapter 3 of the Tax Administration Act and Chapter 4 of the Regulation.
4. Notwithstanding Paragraph 2 of this Ruling, if a decision of the Tax Appeal Tribunal or a judgment rendered by a court of law requires that MIRA redetermine an amount previously determined under Section 39 of the Tax Administration Act, it shall be deemed that the taxpayer was notified on the date of such decision or judgment that



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their accounts and documents are being audited in order to determine the amount of tax required to be paid, pursuant to Section 30(a) of the Tax Administration Act.

5. Notwithstanding Paragraph 3 of this Ruling, if a decision of the Tax Appeal Tribunal or a judgment rendered by a court of law requires that MIRA redetermine an amount previously determined under Section 21 of the Business Profit Tax Act, it shall be deemed that a notice of inquiry was issued to the taxpayer on the date of such decision or judgment, pursuant to Section 20(a) of the Business Profit Tax Act.
6. Notwithstanding Paragraphs 4 and 5 of this Ruling, where a decision of the Tax Appeal Tribunal requiring MIRA to redetermine a tax amount is upheld by a higher court, the date of the Tax Appeal Tribunal's decision shall be considered the date on which the taxpayer was notified that their accounts and documents are being audited or the date on which the notice of inquiry was served.
7. Notwithstanding Paragraphs 4 and 5 of this Ruling, where a judgment of the High Court of the Maldives requiring MIRA to redetermine a tax amount is upheld by the Supreme Court of the Maldives, the date of High Court's decision shall be considered the date on which the taxpayer was notified that their accounts and documents are being audited or the date on which the notice of inquiry was served.
8. Paragraph 7 of this Ruling shall be subject to Paragraph 6 of this Ruling.
9. Where a decision by the Tax Appeal Tribunal or a judgment of a court of law requiring MIRA to redetermine a tax amount is stayed pursuant to a judgment rendered by a higher court, the period during which such stay is in effect shall be excluded from the computation of time limits prescribed under Section 39(c) and (d) of the Tax Administration Act and Section 21(g) of the Business Profit Tax Act.
10. A case in progress to redetermine the tax amount pursuant to a decision of the Tax Appeal Tribunal or a judgment of a court of law shall be closed under the following circumstances:
 - (a) The judgment rendered by the High Court of the Maldives, vacating the decision of the Tax Appeal Tribunal that required MIRA to redetermine a tax amount, becomes final;
 - (b) The Supreme Court of the Maldives renders a judgment vacating the decision of the Tax Appeal Tribunal or the judgment of the High Court of the Maldives that required MIRA to redetermine a tax amount.



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11. For the purpose of redetermining an amount in accordance with the provisions of this Ruling, MIRA may use the information, accounts, and documents obtained or referred to by MIRA during the audit or objection review pertaining to the decision of the Tax Appeal Tribunal or the judgment of the court of law.

Date of Effect

12. 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.