



Unofficial Translation of

**REGULATIONS OF THE TAX APPEAL  
TRIBUNAL OF THE MALDIVES**

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The Regulations are made pursuant to the authority vested to the Tax Appeal Tribunal of the Maldives under Article 62 of the Tax Administration Act (Law Number 3/2010 as amended by Law Number 14/2012), and has been published in the Government Gazette on Thursday the 30th of April 2012.

**TAX APPEAL TRIBUNAL**

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REGULATIONS  
*of* **THE TAX APPEAL TRIBUNAL**  
**OF THE MALDIVES**

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**PART I**  
**PRELIMINARY PROVISIONS**

**1. Introduction**

- (a) The Regulations are formulated by the Tax Appeal Tribunal of the Maldives (hereinafter referred to as the Tribunal) under its jurisdiction vested by Article 62 of the Tax Administration Act (Law Number 3/2010).
  
- (b) The Regulations provide for the administration of the Tribunal, rules to be adhered to in review and consideration of matters before it and other matters relating to the Tribunal.

**2. Title**

- (a) The Regulations shall be cited as 'Regulations of the Tax Appeal Tribunal'.

### 3. Commencement

- (a) The Regulations shall commence into force from the date the Regulations have been published in the Government Gazette.

### 4. Interpretation

- (a) Except in so far as the context otherwise requires, expressions that are not defined in Subsection (b) used in the Regulations shall have the same meaning as in related Taxation Acts of the Maldives.
  
- (b) In the Regulations, unless the context otherwise requires:
  - (i) **Affidavit** is a sworn statement or an official declaration;
  - (ii) **Appeal** is the application lodged to the Tribunal, under the jurisdiction of Taxation Acts, by Taxpayers, requesting for the review and decision of the Tribunal;
  - (iii) **Appellant** is a Taxpayer who has submitted an appeal to the Tribunal;
  - (iv) **Assessments** are documents issued by the MIRA to Taxpayers, in accordance with Taxation Acts, declaring the amount that Taxpayers are obliged to pay to the MIRA;
  - (v) **Defendant** is the MIRA against whom an appeal is lodged to the Tribunal;
  - (vi) **Members** are persons appointed to the Tribunal in accordance with the Tax Administration Act;
  - (vii) **President** is the President of the Tribunal;
  - (viii) **Registrar** means the Registrar of the Tribunal;
  - (ix) **Subpoena** means a written legal order demanding documentary evidences, Defendant and witnesses to be submitted to the Tribunal;
  - (x) **Presiding Member** is the Member leading a hearing before the Tribunal;

- (xi) **Taxation Acts** are laws enacted pertinent to taxation by the Parliament of Maldives;
- (xii) **Taxpayers** are persons that are required to submit tax returns and other documents, and pay taxes to the MIRA in accordance with Taxation Acts;
- (xiii) **The MIRA** is the Maldives Inland Revenue Authority established under the Tax Administration Act;
- (xiv) **Tribunal** means the Tax Appeal Tribunal.

## **PART II**

### **THE TRIBUNAL**

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#### **5. Composition of the Tribunal**

- (a) The Tribunal shall consist of five (5) Members appointed by the President of the Maldives under the Tax Administration Act.

#### **6. Jurisdiction of the Tribunal**

- (a) The Tribunal has the jurisdiction to hear appeals by Taxpayers from decisions of the MIRA upon objections by Taxpayers to assessments, penalties and claims issued by the MIRA under Taxation Acts.
- (b) The Tribunal has the jurisdiction to adjudicate matters related to Taxation Acts and exercise jurisdiction conferred upon it by any other written law.
- (c) The Tribunal has the jurisdiction to issue warrants to the MIRA to enter into premises of a Taxpayer declared on Assessments, lodged to the MIRA by the Taxpayer, in order to conduct necessary investigations, if, the MIRA requests for

such a warrant based on a suspicion that the Taxpayer is involved in an offence committing serious fraud in relation to tax, or is about to be committed, or if there is evidence that such an offence is being committed.

#### **7. Powers of the Tribunal**

- (a) The Tribunal has the power to investigate and issue judgements on matters submitted before it, in accordance with its jurisdiction under the Tax Administration Act or any other written law.
  
- (b) The Tribunal has the power with respect to the attendance and examination of witnesses, the production and inspection of documents, the enforcement of its orders, the entry on and inspection of property, and other matters necessary or proper for the due exercise of its jurisdiction.
  
- (c) The Tribunal has the power to make rules, and alter them, in a manner not inconsistent with laws and Islamic Shariah principles governing the carrying on of the business of the Tribunal.

#### **8. Recognition of Rights of Parties by the Tribunal**

- (a) The Tribunal must have regard for the rights of Taxpayers and the MIRA while exercising the jurisdiction of the Tribunal.

#### **9. Legal Protection of Members**

- (a) A Member is not personally liable for acts done or not done in good faith in pursuance of his duties as a Member under Taxation Acts and Regulations.

## 10. The Registrar of the Tribunal

- (a) The Registrar shall keep suitable books of record in which the Register shall enter a true copy of every order, subpoena, directive or decision of the Tribunal and every document that the Tribunal may require to be entered therein. Such entry constitutes and is the original record of such order, subpoena, directive or decision of the Tribunal.
- (b) It is the duty of the Registrar:
- (i) *to keep a record of all proceedings before the Tribunal;*
  - (ii) *to have the custody and care of all records and documents belonging or appertaining to the Tribunal or filed in the Tribunal;*
  - (iii) *to obey all rules and directions that may be made or given by the Tribunal or the President, pertaining the duties or office of the President, and in the event of a conflict of such rules or directions those made by the Tribunal shall prevail;*
  - (iv) *to have every order or decision of the Tribunal drawn pursuant to the directive of the Tribunal and filed in the Tribunal; and*
  - (v) *to perform such other duties and functions as may be imposed upon the Registrar by or under these Regulations or any written law.*
- (c) The Registrar shall, by virtue of office, have authority to take oaths and affidavits in hearings before the Tribunal.

## PART III

### WARRANTS

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#### 11. Application for Warrants

- (a) If, the MIRA has a suspicion that a Taxpayer is involved in an offence committing serious fraud in relation to tax, or is about to be committed, and if there is evidence that such an offence is being committed, the MIRA may apply to the President or a Member who at that time is undertaking the responsibility of the President to issue a warrant to enter into the Taxpayers' premises in order to conduct necessary investigations.
- (b) The application pursuant to Subsection (a) must be supported by the following information supplied on a form designated by the Tribunal, establishing the facts on which the application is based:
- (i) the alleged failure to comply or offence that is the basis for the application;*
  - (ii) the person alleged to have failed to comply or to have committed the offence;*
  - (iii) the premises to be searched; and*
  - (iv) the relevant material and additional information to be searched for and seized.*

#### 12. Issuance of Warrants

- (a) Warrants issued by the Tribunal shall be signed by the President or a Member who at that time is undertaking the responsibilities of the President.

- (b) The President or a Member who at that time is undertaking the responsibilities of the President may issue warrants if he is satisfied that there are reasonable grounds to believe that:
- (i) *a person failed to comply with an obligation imposed under a Taxation Act, or committed a tax offence or is likely to commit a tax offence; and*
  - (ii) *relevant material likely to be found on the premises specified in the application may provide evidence of the failure to comply or commission of the offence.*
- (c) The validity of a warrant shall be (36) (thirty-six) hours from the time designated on the warrant.
- (d) If the MIRA requires the validity of the warrant specified in Subsection (c) be extended, a written request may be submitted to the Tribunal with the reasons for such an extension. The validity of the warrant can be extended:
- (i) *to the maximum duration of 14 (fourteen) days; and*
  - (ii) *provided that the majority of the total members of the Tribunal agree to such an extension.*

### **13. Delivery of Warrants**

- (a) Warrants issued by the Tribunal must be delivered to the:
- (i) *person in charge of the premises, if the occupier concerned is present at the time the search is to begin; or*
  - (ii) *person who appears to the officer to be in charge of the premises, if at that time the person in charge of the premises is not present; or*
  - (iii) *place the warrant in a prominent location on the premises, if paragraphs (i) and (ii) of Subsection (f) of this Article is not applicable.*

#### 14. Specifications on Warrants

- (a) Warrants issued by the Tribunal must as far as is reasonably practical contain the following information:
- (i) the officer of the MIRA in overall charge (the "Officer In Charge");*
  - (ii) the times of day during which the warrants may be exercised;*
  - (iii) if the Tribunal consider it necessary, that police officers in uniform must be present when warrants are exercised.*
  - (iv) the alleged failure to comply or offences which are about to be committed that is the basis for the warrants;*
  - (v) the persons alleged to have failed to comply or to have committed offences;*
  - (vi) the premises to be searched; and*
  - (vii) the relevant material to be searched for and seized.*

#### 15. Exercise of Warrants

- (a) Warrants issued by the Tribunal shall be exercised, and the search conducted thereunder, shall be conducted in accordance with provisions on interrogation provided in these Regulations and in accordance with generally accepted inspection procedures adopted by law enforcement authorities in the Maldives.
- (b) Officers entering premises of Taxpayers under the authority of warrants issued by the Tribunal may:
- (i) take with them such other persons as appear to them to be necessary;*
  - (ii) seize and remove any things whatsoever found there which they have reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of an offence specified in Article 11 Subsection (a) on the Regulations; and*
  - (iii) search or cause to be searched any person found on the premises whom they have reasonable cause to believe to be in possession of any such things.*

- (c) No person searched, under Subsection (b)(iii), shall be searched except by a person of the same gender.
- (d) In the case information stored in any electronic form is information that the officers exercising warrants have reasonable cause to believe may be required as evidence for the purposes mentioned in Subsection(b)(ii), and is accessible while exercising warrants, the power of seizure includes the power to require the information to be produced in a form in which it is visible and legible and in which it can be transferred or from which it can readily be produced in a visible and legible form.
- (e) Nothing in Subsections (b) and (d) authorizes the seizure and removal of items subject to legal professional privilege, defined in Article 36(j) of the Tax Administration Act.
- (f) No person may obstruct officers of the MIRA or police officers from executing warrants or without reasonable excuse refuse to give such assistance as may be reasonably required for the execution of warrants.
- (g) The MIRA must submit a report to the Tribunal on the execution of the warrant, within 14 (fourteen) days from the date the warrant was issued, detailing the following information:
- (i) the premises entered;*
  - (ii) the procedure followed;*
  - (iii) items searched and seized; and*
  - (iv) persons searched.*

## **16. Search of Premises not Identified in Warrants**

- (a) If the MIRA has reasonable grounds to believe that the relevant material, referred to in Subsection (b) of Article 10 of these Regulations, and included in a warrant issued by the Tribunal, is at premises not identified in the warrant and is about to be removed or destroyed; and a warrant cannot be obtained in time to prevent the removal or destruction, the premises are deemed to be included in the warrant and the MIRA may search the premises and exercise its powers as if the premises had been identified in the warrant.

## **17. Procedure where Items are Removed**

- (a) The Officer In Charge, specified on a warrant, who removes any item in the exercise of a warrant, shall provide a record of what the officer has removed;
- (i) to the occupier of premises from which it was removed; or*
  - (ii) to the person who had custody or control of the item immediately before removal; or*
  - (iii) place the record in a prominent location on the premises, if paragraphs (i) and (ii) of Subsection (a) of this Article is not applicable.*
- (b) Where any item which has been removed by the Officer In Charge is of such a nature that a photograph or copy of it would be sufficient:-
- (i) for use as evidence at a hearing for an offence; or*
  - (ii) for forensic examination or for investigation in connection with an offence; it shall not be retained longer than is necessary to establish that fact and to obtain the photograph or copy.*
- (c) If a request for permission to be granted access to any item which has been removed during the exercise of a warrant issued by the Tribunal is made by a person who had custody or control of the item immediately before it was so removed,

or by someone acting on behalf of any such person, the MIRA shall allow the person who made the request access to it under the supervision of an officer of the MIRA. There is no obligation to grant access to any item if the MIRA has reasonable grounds for believing that to do so would prejudice the investigation by the MIRA.

## PART IV APPEALS

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### 18. Lodgement of Appeals

- (a) Appeals to the Tribunal shall:
- (i) be lodged on a form designated by the Tribunal;*
  - (ii) be signed by the Appellant or an Attorney-at-law or Counsel appointed by the Appellant;*
  - (iii) contain in the grounds of appeal specified therein a statement of the several allegations of fact and the points of law or other reasons which the Appellant intends to submit in support of the Appeal and which have been specified in the Appellant's objection notified to the MIRA;*
  - (iv) contain an address at which documents may be served upon the Appellant or his Attorney-at-law or counsel;*
  - (v) Receipt of from the MIRA;*
  - (vi) A document stating the decision of the MIRA; and*
  - (vii) Such other information to be declared on the form designated to lodge appeals to the Tribunal.*
- (b) Unless the Tribunal or the President otherwise direct, an Appellant filing in the Tribunal an Appeal or document under these Regulations or a Taxation Act or under any written law shall lodge in the Tribunal, in addition to the original, four copies of such Appeal or document.

### **19. Acknowledgement of Receipt of Appeal**

- (a) The Tribunal shall serve a document to the Appellant acknowledging the receipt of the Appeal.

### **20. Validation of Appeal**

- (a) The Tribunal shall serve a document to the Appellant verifying that the Appeal is upheld or not by the Tribunal and a date of hearing will be notified at a later date, within (14) Fourteen days from the lodgement of the Appeal.

### **21. Notification of Appeal to the Defendant**

- (a) The Tribunal shall serve a document to the respective Defendant notifying the lodgement of an Appeal against the Defendant, within (14) Fourteen days from the lodgement of the Appeal by the Appellant.

### **22. Discretion of the Tribunal to Hear an Appeal**

- (a) An Appellant has no right to a hearing at which the Appellant or Appellant's representative appears in person before the Tribunal, and the Tribunal has no obligation to conduct such a hearing. However, the Tribunal may, in its sole discretion, decide such a hearing is necessary or appropriate.
- (b) The Tribunal may dismiss an Appeal by giving written notice to the Appellant and any other party interested in the Appeal if the Tribunal so determines that it does not have jurisdiction to hear the Appeal.

### **23. Designation of Date and Time of Hearing**

- (a) Following the lodgement of an Appeal the Tribunal shall designate the venue and time where Members shall hear the

Appeal, as may be most convenient for the determination of proceedings before it.

- (b) The Tribunal must give each party entitled to attend a hearing reasonable notice of the date and time of any hearing (including any adjourned or postponed hearing) and any changes to the time and place of any hearing.

#### **24. Withdrawal of Appeal**

- (a) An Appellant may give notice to the Tribunal of the withdrawal of an Appeal made to the Tribunal by the Appellant:
  - (i) at any time before a hearing (or, if the Tribunal disposes of the proceedings without a hearing, before that disposal), by sending or delivering to the Tribunal a written notice of withdrawal; or*
  - (ii) orally at a hearing.*
- (b) A party who has withdrawn their Appeal may apply to the Tribunal for the Appeal to be reinstated.
- (c) An application under Subsection (b) must be made in writing within 30 (thirty) days from the date that the MIRA issued its decision to the Appellant.

### **PART V**

#### **HEARINGS BEFORE THE TRIBUNAL**

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#### **25. Members Presiding Hearings before the Tribunal**

- (a) The President, when present, shall preside, and, in the absence of the President, a Member appointed by the President shall preside.

- (b) The presiding Member, as defined in Subsection (a), determines the procedures during the hearing of an Appeal as the presiding member sees fit.

## **26. Right to Appear at Hearings**

- (a) The Appellant and the Defendant may appear before the Tribunal in person and/or by an Attorney-at-law or counsel.
- (b) Hearings before the Tribunal shall be closed to the public. However, the presiding Member has the power to open a hearing of an Appeal to the public as the presiding member sees fit.
- (c) The Appellant or the person serving the Appellant in a representative capacity may, together with the notice of Appeal, request in writing for permission from the presiding member, to be represented at the hearing.

## **27. Obligation of Taxpayers and the MIRA to the Tribunal**

- (a) Taxpayers and the MIRA must provide full cooperation to the Tribunal in the hearings before the Tribunal to investigate tax returns, documents and other information submitted by Taxpayers and the MIRA to the Tribunal.
- (b) Taxpayers, the MIRA and their representatives are obliged to take oaths or subscribe to affidavits as required by the Tribunal, to solemnly declare that their accounts during hearings and evidence submitted thereto are true and up-to-date to the best of their knowledge, and the accounts given during hearings and evidence submitted are nothing but the truth.

## **28. Opening of Hearings**

- (a) The presiding Member may, when the proceedings open, formulate the issues in relevant Appeals.

## **29. Conduct of Hearing**

- (a) The President or his designee shall conduct hearings of the Tribunal and shall have the authority to:
  - (i) *Regulate the conduct of the hearing, including scheduling, recessing, reconvening, and adjournment of hearings, and all acts proper for the efficient conduct of the hearing;*
  - (ii) *Decide whether to create a transcript or recording of a hearing;*
  - (iii) *Administer oaths and affirmations;*
  - (iv) *Require production of books, records, documents, and other pertinent information;*
  - (v) *Determine whether testimony over telephone, web conferencing, or other technology will be received in lieu of live testimony;*
  - (vi) *Determine whether a deposition or affidavit will be received in lieu of oral testimony;*
  - (vii) *Make other rulings on admissibility of evidence; and*
  - (viii) *Require the parties to file a concise legal brief or memorandum.*

## **30. Consolidation of Appeals in Hearings**

- (a) Where two or more Appeals are submitted by a single Taxpayer, the Tribunal has the authority to consolidate the hearing of the Appeals provided that:
  - (i) *some common questions of law or of fact arises in both or all of them; or*
  - (ii) *the rights to appeal therein are in respect of or arise out of the same transaction or series of transactions.*
  
- (b) The Tribunal may, with the consent of pertinent Appellants, order appeals to be consolidated on such terms as it thinks just, or may order them to be tried at the same time, or one

immediately after another, or may order any of them to be stayed until after the determination of any other of them.

### **31. Postponement or Adjournment of Hearings**

- (a) The Tribunal may postpone or adjourn the hearing of an Appeal for any reasonable cause.
- (b) Where the postponement or adjournment is not to a definite date, the Tribunal shall give to the parties to an Appeal, reasonable notice of the time and venue of the postponed or adjourned hearing.

### **32. Hearings in a Party's Absence**

- (a) If a party fails to attend a hearing the Tribunal may proceed with the hearing if the Tribunal:
  - (i) *is satisfied that the party has been notified of the hearing or that reasonable steps have been taken to notify the party of the hearing; and*
  - (ii) *considers that it is in the interests of justice to proceed with the hearing.*

### **34. Evidences used in Hearings**

- (a) The Appellant and the Defendant may, at the hearing of an Appeal, tender evidence orally.
- (b) The Appellant shall not, at the hearing of an Appeal, introduce a documentary evidence which was not produced to the MIRA during the period of objection designated by the MIRA unless the MIRA is of the opinion that exceptional circumstances exist that warrant the introduction of the document or other evidence.
- (c) On the hearing of an Appeal, evidence may be given by affidavit, but the Tribunal may, on the application of the

Appellant or Defendant, order the attendance for cross-examination of the person making any such affidavit, and where, after such an order has been made, the person in question does not attend, his affidavit shall not be used as evidence unless by the special leave of the Tribunal.

(d) Where the Tribunal has ordered that written submissions be filed in addition to or in place of an oral hearing, the Tribunal may give directions:

- (i) *as to the times within which the written submissions of an Appellant and of Defendant, shall be filed in the Tribunal;*  
*and*
- (ii) *that such written submission shall be dated and verified by an affidavit.*
- (iii) *that such submission shall affix the finger print or seal of the Appellant.*

(e) A counter affidavit for the purpose of denying evidence contained in a previous affidavit filed by an interested party shall be filed in the Tribunal at the earliest convince.

(f) Without prejudice to the preceding provisions of this Article, the Tribunal may, at or before the hearing of an Appeal, order or direct that evidence of any particular fact shall be given at the hearing in such manner as may be specified in the order or directions.

### **34. Burden of Proof**

(a) The burden of proof is upon the Appellant.

### 35. Summons

- (a) The Tribunal is entitled to summon any person in case when it deems that the person's presence is needed in exercising its powers.
- (b) Persons shall be summoned by writing, unless otherwise prescribed by the Tribunal.
- (c) In cases when persons are summoned for the purposes of interrogation, testimony, expert witnessing, or presentation of documents, books and records, the Tribunal shall be obliged to deliver the summons referred to in Subsection (a) of this Article no later than (3) Three working days before the day determined in the summon for taking such actions.
- (d) The summons referred to in Paragraph (a) shall include:
  - (i) *name of the Tribunal;*
  - (ii) *first and last name, and address of the person that is being summonsed;*
  - (iii) *place, day and time when the summoned person shall arrive;*
  - (iv) *subject matter and capacity in which the person is being summoned; and*
  - (v) *auxiliary means that the summoned person should obtain, or bring as evidence.*
- (e) In case when the person is summoned for presentation of documents, books, records and other objects, the summon shall state which books, records, documentation or other objects need to be presented.
- (f) The summonsed person shall be warned about the consequences in case of failure to respond to the summons or inform the Tribunal that the person is prevented from attending.

- (g) By rule, persons shall be summonsed during the working hours of the Tribunal and in cases of urgent and pressing measures, a person may be summonsed after the working hours of the Tribunal and on non-working days.

### **36. Obligations of the Summonsed Person**

- (a) The summonsed person shall be obliged to respond to the summons.

### **37. Subpoena of Documentary Evidence**

- (a) The Tribunal may by notice require the Appellant or the Defendant as may be stipulated in the notice to produce to the Tribunal such documentary evidences as are in the Appellant's or Defendant's possession or power for the purpose of hearings before the Tribunal.
- (b) Where a notice is issued under Subsection (a), the Tribunal, for the purposes of investigation and hearings, by notice require any other persons to deliver the same information to the Tribunal or, where the person to whom the notice is given objects to doing so, to make available for investigation and hearings by the Tribunal, such documents as are in their possession or power. If, in the Tribunal's reasonable opinion such documents contain, or may contain, information relevant to an investigation or hearings in which the Appellant and/or the Defendant is or may be, or may have been subject, the Tribunal may subpoena the submission of such documents.
- (c) A notice under Subsection (a) shall contain summary of the reasons why the notice is given.

### **38. Contempt of the Tribunal**

- (a) It is an offence if a person, during the hearing of the Tribunal, wilfully insults a Member or an attendee, and interrupts the Tribunal proceedings or otherwise misbehaves in the place where the hearing is held.
  
- (b) The Presiding Member may impose a fine by an amount not exceeding (MVR 1,000) One Thousand Maldivian Rufiyaa upon a person who has committed an offence referred in Paragraph (a).

### **39. Temporary Suspension of Hearings**

- (a) If the ruling upon an appeal completely or partially depends upon a preceding matter that is the subject of legal proceedings or is within the jurisdiction of another administrative authority, the Tribunal shall, by a conclusion, temporarily suspend hearings until the conclusion of the legal proceedings or the ruling of the competent administrative authority, as the case may be.

### **40. Conflict of Interest**

- (a) A Member of the Tribunal must withdraw from the proceedings as soon as the Member becomes aware of a conflict of interest which the Member may experience with the case concerned or other circumstances that may affect the Member's ability to remain objective for the duration of the case.
  
- (b) Both the Appellant and the Defendant, may request the President for the withdrawal of a Member on the basis of conflict of interest, supported by sufficient evidence.

#### **41. Closing of a Hearing**

- (a) The MIRA should be allowed the final right to reply in arguments advanced during the course of a hearing.

## **PART VI DECISIONS OF THE TRIBUNAL**

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#### **42. Decision of the Tribunal**

- (a) At the conclusion of the hearing of an Appeal the Tribunal may thereupon deliver its decision.
  
- (a) The decision of the Tribunal in a hearing shall:
  - (i) *be delivered by the presiding Member;*
  - (ii) *be that of the majority of the members present;*
  - (iii) *state its findings of fact and reasons in law for the decision.*
  
- (b) In the case of an assessment under Appeal, the Tribunal may:
  - (i) *confirm the assessment; or*
  - (ii) *refer the assessment back to the MIRA for amendment according to the decision of the Tribunal.*
  
- (c) The Tribunal must prepare a written statement of the Tribunal's decision that includes the Tribunal's findings of the facts of the Appeal and the reasons for its decision, within  
(7) Seven days after conclusion of the hearing.

#### **43. Notification to Parties of Tribunal's Decision**

- (a) The Tribunal must by request in writing submit a copy of the Tribunal's decision to the Appellant and to the Defendant.

#### **44. Publication of Decisions**

- (a) The Tribunal may, from time to time, compile and publish reports of matters brought before it and of its decisions thereon. No such report shall contain any information that:
- (i) *are likely to identify the Appellant and Defendant; or*
  - (ii) *the Appellant and Defendant object to publish thereto.*

#### **45. Right of Objection to the Decision of the Tribunal**

- (a) The decisions of the Tribunal shall be final and not subject to any further appeal. However, a decision of the Tribunal, if in *ultra vires* of its powers, or in contravention of applicable laws, can be appealed as of right to the High Court within 30 days of such decision being made.

## **PART VII MISCELLANEOUS**

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#### **45. Confidentiality**

- (a) Members and employees of the Tribunal shall not reveal the content of any documents made pursuant to any Taxation Act or any information relating to Taxpayer or the MIRA, which has come into their possession by virtue of their office.

#### **46. Disclosure of Information**

- (a) Disclosure of information by Members or employees of the Tribunal shall not be considered as a contravention of Article 45 of these Regulations, if the information is:
- (i) *already in the public domain;*
  - (ii) *consented in writing to the disclosure by the related person;*

- (iii) *given to another employee acting in the course of their employment for administration of the Tribunal; and*
- (iv) *revealed by a member for the purpose of obtaining advice on the interpretation of Taxation Acts.*

#### **47. Avoidance of External Influence on the Tribunal**

- (a) A Member or an employee of the Tribunal must avoid external influences intending to steer the hearings or decisions of the tribunal on a biased manner. A Member or an employee must withdraw from the proceedings as soon as they become aware of such external influences which they may experience with a case concerned or other circumstances that may affect their ability to remain objective for the duration of the case.

#### **48. Notifications by the Appellant**

- (a) If the Appellant or an Attorney-at-law or Counsel appointed by the Appellant has to leave the country on reasonable circumstances, the Appellant or the respective designee must submit a written notification with supporting documents to the Tribunal.

#### **49. Calculating Deadlines**

- (a) When these Regulations require something to be done within a certain number of days, the deadline shall be calculated by excluding the first day from the calculation but including the last day. If a calculation results in a deadline falling on a weekend or public holiday, the deadline will be moved forward to the next day that does not fall on a weekend or holiday.

## 50. Language

- (a) The hearings before the tribunal shall be conducted in Dhivehi Language. If the Appellant or the Defendant so requests to conduct a hearing in a language other than Dhivehi, translation arrangements must be organised by the requestor.

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**DISCLAIMER OF LIABILITY** – The Tax Appeal Tribunal shall not accept any liability or responsibility arising out of any reliance whatsoever on the translation contained herein. In the event of conflict between the translation contained herein and the *Dhivehi* text of the Regulations of the Tax Appeal Tribunal, the latter shall prevail for all given purposes. Therefore, it is advised that both the *Dhivehi* text and its English translation be read concurrently.