



ctl strategies | TAX & LEGAL ADVISORS

# Tax Disputes and Controversies





## ABOUT US

CTL Strategies LLP is a firm specialised exclusively in providing tax and legal advisory services to businesses. We offer technical support and tax advice to businesses, law firms, accounting firms, business consultants and advisors in dealing with tax disputes and controversies.

Our team consists of MIRA licensed tax agents and tax advisors who can assist businesses and their advisors, lawyers or tax managers at every stage of tax controversies including tax audits and investigations, tax objections, appeals to the Tax Appeal Tribunal.

By restricting our practice to legal and tax advisory services, we are able to provide the level of expertise and attention demanded by our clients.



## TAX DISPUTES

As tax laws are often subject to various interpretations, you may find yourself in a position where you are in dispute with the MIRA with respect to your taxes. This may be with in relation to an assessment arising out of an audit by the MIRA, an objection or an appeal with the Tax Appeal Tribunal.

It is important that you properly address any dispute with proper technical and legal arguments starting from the stage of a tax audit through the objections and appeals process. Assisting businesses in disputes and controversies with the MIRA and other relevant bodies is a major focus of our Tax Practice. Our team can provide strategic advice, assistance and technical assistance in filing tax objections to the MIRA or filing an appeal to the Tax Appeal Tribunal and providing technical assistance to lawyers who may not have a background in taxation.

## DEALING WITH TAX CONTROVERSIES

Maldives taxation systems, much like any other modern taxation system, allows objections and appeals be filed against the tax authority's assessments arising from tax audits. In order to make the most out of it, it is important to take informed and strategic decisions - for which expertise in taxation and tax laws is critical.

The first stage in the process is filing an objection with the MIRA. The decision can be appealed to the Tax Appeal Tribunal too.

MIRA Assessments



Objections to the MIRA



Appeals to the Tax Appeal Tribunal



Appeals to the High Court and Supreme Court



The taxpayers also can appeal directly to Tax Appeal Tribunal without completing the process of Objection against:

- ◇ Notices by the MIRA to produce documents during an audit.
- ◇ Civil penalties imposed by the MIRA.

## WHY SEEK TECHNICAL SUPPORT

Tax laws and its application can sometimes be complex and requires special technical knowledge and expertise to effectively deal with them. It might be as simple as it looks and the right legal argument that is supported by the correct technical argument can make a huge difference.

*Put forward the  
right technical and legal arguments*

It is the responsibility of the taxpayer to prove that MIRA is not right in their assessment and therefore it is important to put forward the right arguments, both technical and legal, when filing the objections. These arguments unless raised at the objection stage may not be accepted in the appeal process and therefore it is important to seek professional help when drafting objection claims.

It is also critical that the taxpayer follows the instructions of the MIRA when filing Objections for which assistance of a tax agent or a tax advisor is important.

## WORKING TOGETHER

We are here to provide the right technical tax expertise. In dealing with your disputes, we can work together with you, or collaborate with your legal advisors.

## OUR TEAM

### Ali Naeem

Our Tax Disputes Practice is led by Ali Naeem, a MIRA licensed tax agent with prior experience in dealing with tax objections and appeals. Ali worked at the legal services department of the MIRA and was responsible for dealing with tax objections and appeals by taxpayers. At MIRA, Ali was directly involved in handling tax disputes and has represented MIRA at Tax Appeal Tribunal on various tax cases. Ali, now frequently advises clients, mostly law firms, on contentious tax matters and disputes.

### Hamdhulla Hussain

Prior to joining CTL, Hamdhulla headed the Objections Unit at the MIRA for more than 2 years and therefore has a deep understanding of dealing with tax disputes and controversies. Hamdulla's background as chartered accountant and experience in financial audits and extensive experience in handling tax disputes enables him to take on the most challenging cases and achieve outstanding results for our clients.

