



PREVENT
DOMESTIC
VIOLENCE

Labour Relations Authority
Male',
Republic of Maldives

Circular

Date: 30th September 2021

Ref. No.: 458/CIR/2021/1

Submission of Service Charge Information

Section 52 of Law No. 2/2008 (Employment Act), and Section 12 of Regulation No. 2021/R-41 (Regulation on Service Charge) states that employers shall maintain monthly records and information of the total income received as service charge, number of employees to whom service charge was paid to, amount entitled to each employee, and amount paid to each employee as service charge. It also states that this information shall be submitted to Labour Relations Authority (LRA) and Maldives Inland Revenue Authority (MIRA).

In order to facilitate an easy mechanism whereby employers can submit the mandatory information to both LRA and MIRA, it has been arranged for the information to be submitted via MIRA's online portal, "MIRAconnect". Hence, submission of information through this portal shall be deemed as fulfillment of the obligation of information submission to both Authorities, as mentioned in Section 14 the Regulation.

Therefore, employers are advised to submit the information of the first 6 months of 2021 as specified above, and to continue with the submission via MIRAconnect, in accordance with the Regulation.

For any additional information, please send an email to sc@lra.gov.mv or contact via mobile on 7204545.

MIRAconnect Link: <https://www.mira.gov.mv/MIRAconnect>

Ibrahim Rasheed Moosa
Director General

