User Manual

Service Charge Information Submission via MIRAconnect

Labour Relations Authority

Male'

Rep. of Maldives

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Introduction

Section 52 of the Employment Act (2/2008) and Section 12 of the Regulation on Service Charge (2021/R-41) 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. This information is required to be submitted to Labour Relations Authority (LRA) and Maldives Inland Revenue Authority (MIRA).

In order to facilitate an easier mechanism for employers to submit the mandatory information to both LRA and MIRA, the authorities have established a reporting mechanism where employers are required to submit service charge information via MIRA's online portal "MIRAconnect", and this submission will be deemed as fulfillment of employers' legal obligation to submit service charge information to both authorities.

This manual aims to guide users through the steps of submitting the required information via MIRAconnect portal.

1. Logging In

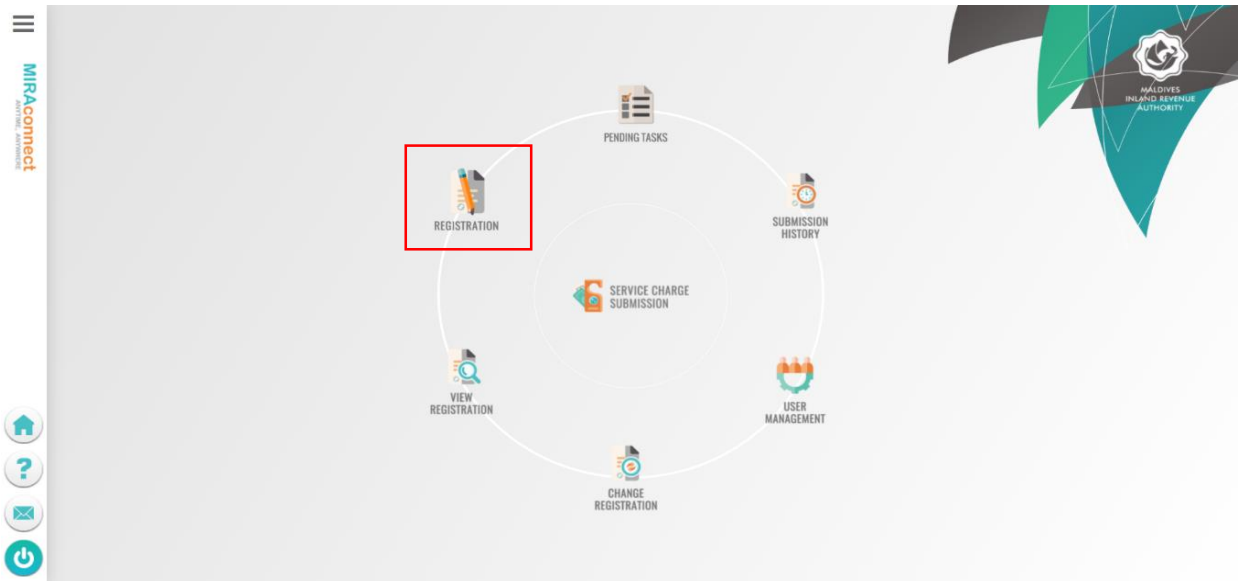
1.1. You can go to the portal directly by typing the following URL in your browser: https://www.mira.gov.mv/MIRAconnect/

1.2. If you do not have a MIRAconnect account, request to create an account through MIRA website.

1.3. Please follow the instructions provided in *MIRAconnect User Guide* for logging in. The guide is available from MIRA website

1.4. Click "SERVICE CHARGE SUBMISSION" if you are liable to submit Service Charge Statement pursuant to Service Charge Regulation. You can register your business activities for service charge and submit your service charge information sheets from this section.

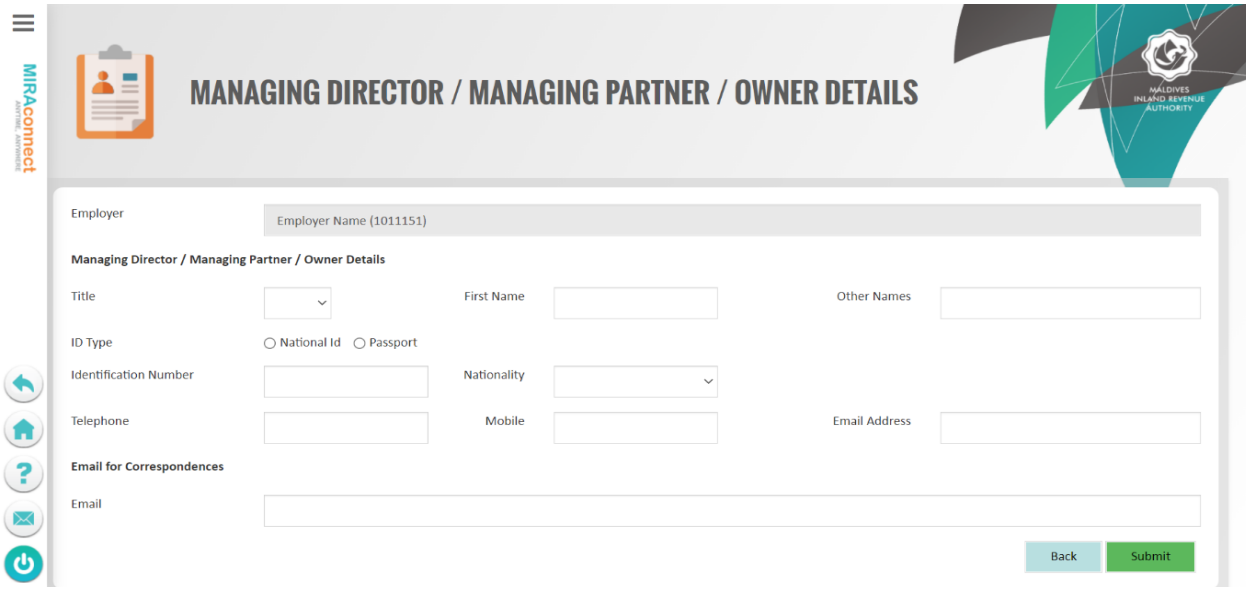
2. Service Charge Registration



2.1. To register the business entity for service charge information submission:

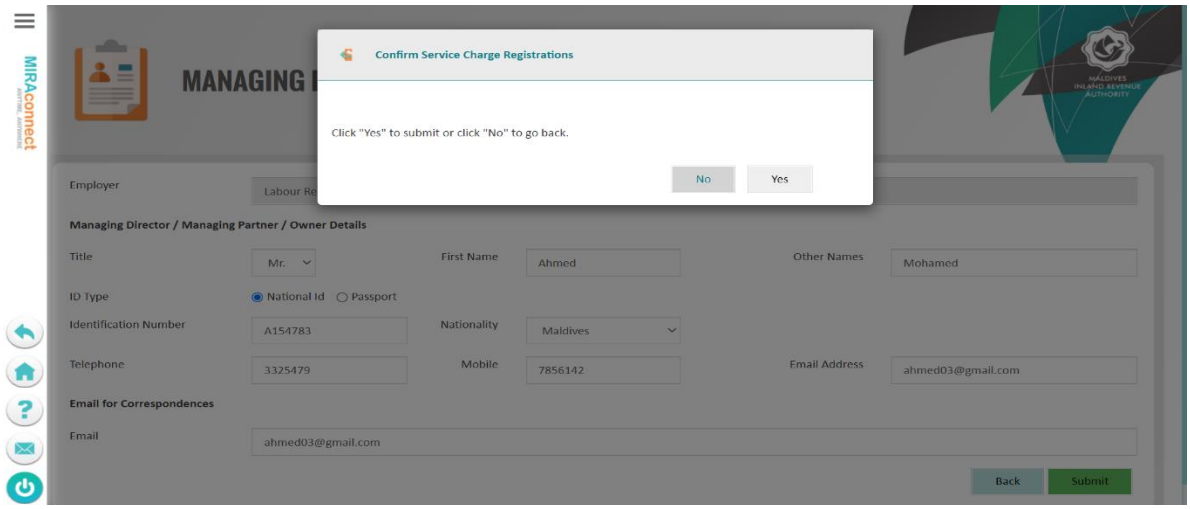
Click "REGISTRATION" icon and fill Managing Director/ Managing Partner/ Owner Details as below.

<u>Managing Director/ Managing Partner/ Owner Details</u>

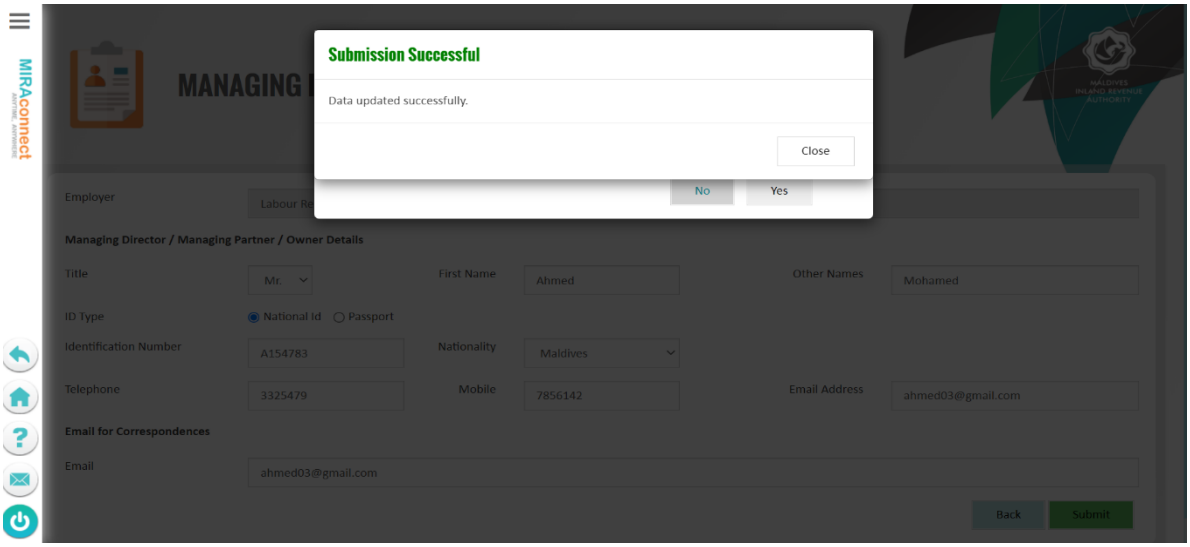


Registration notifications and all other emails from LRA in relation to the registration and information submission will be sent to the email written in "Email for Correspondences"

2.2. After all the required details are filled, click on "Submit" and click "Yes" on the pop up message to confirm.



A confirmation message would be shown when the information is confirmed.



Business Activity Registration

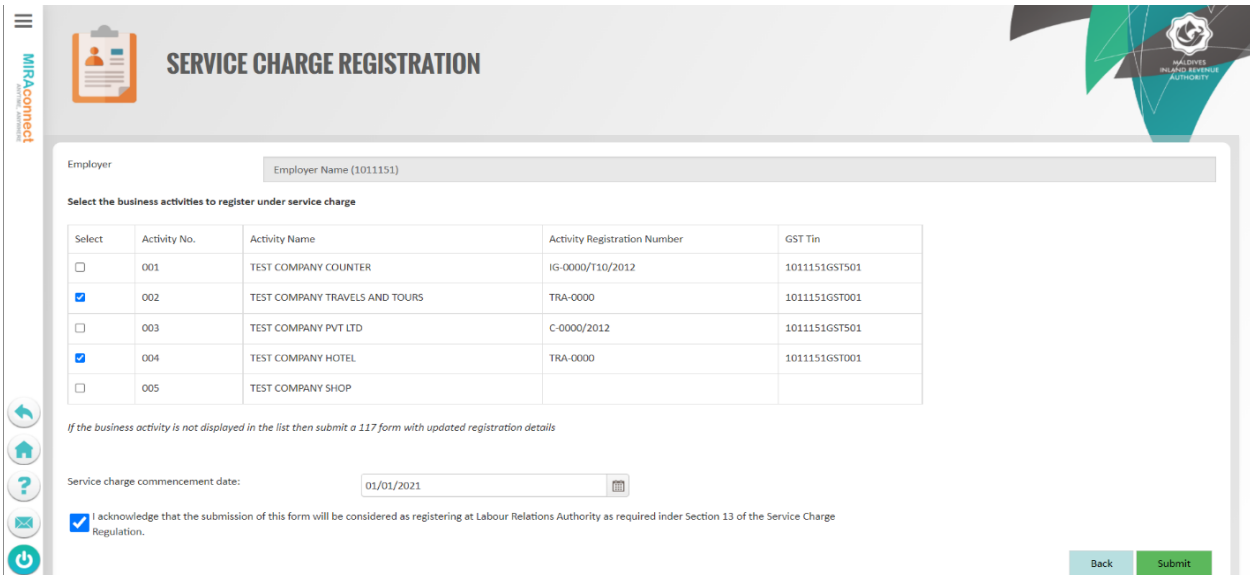
Once Managing Director/Managing Partner/Owner details are updated, you are required to identify and register business activities that fall within the scope of service charge information submission.

Service charge information submission needs to be done separately for each business activity under the employer. Multiple business activities under a particular tourist establishment of the employer will be considered as single activity/registration for the purpose of filing. *(refer to Section 7 of Regulation on Service Charge)*

2.3. You can proceed to registration as below:

a. For registration of a tourism sector activity, all business activities under TIN should be selected and registered as a single registration.

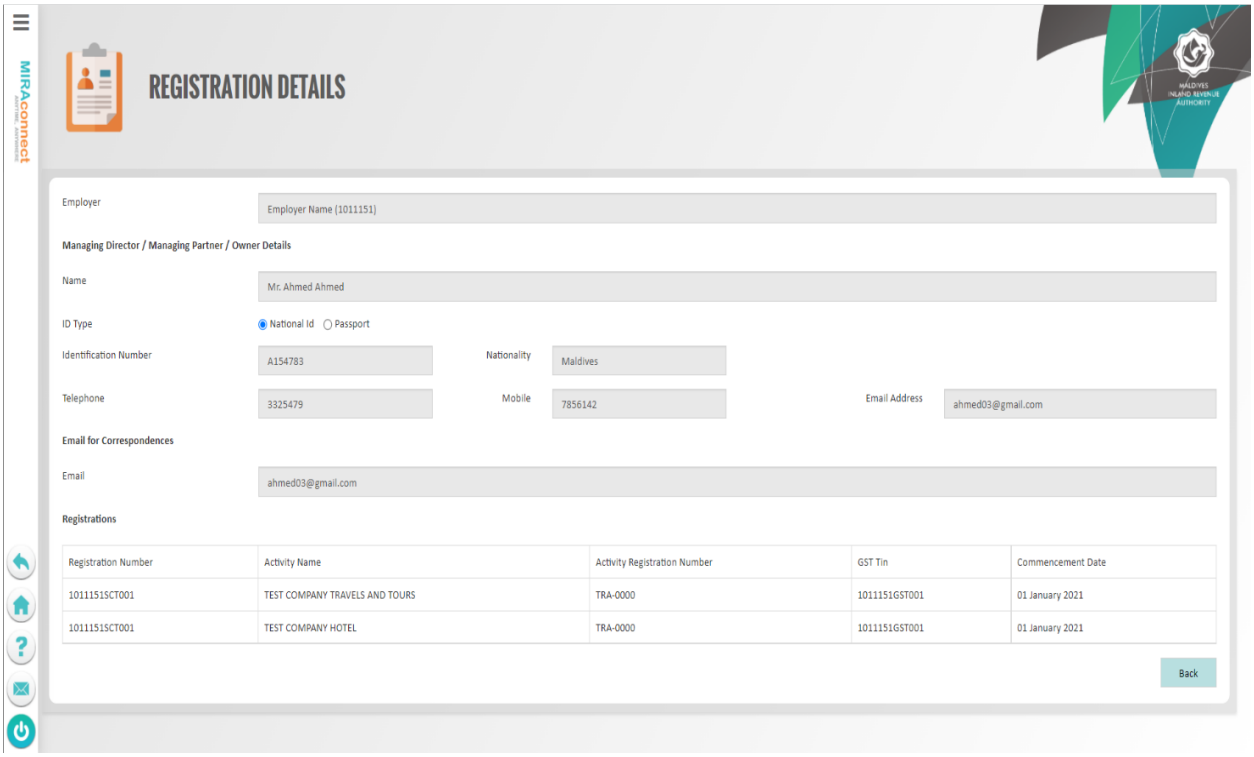
b. For non TGST activities (GGST and income tax) each activity should be registered separately



2.4. After selecting the relevant business activity/activities, select the "Service charge commencement date:" Select the date as "**01/01/2021**" unless the service charge collection commenced at a later date. In such case, select the appropriate date.

2.5. Tick on the Check box, click "Submit" and click "Yes" on the pop-up to proceed.

When the registration is confirmed, list and details of registrations under the employer would be displayed as below. You will also receive a confirmation email with details of registration to your correspondence email address.

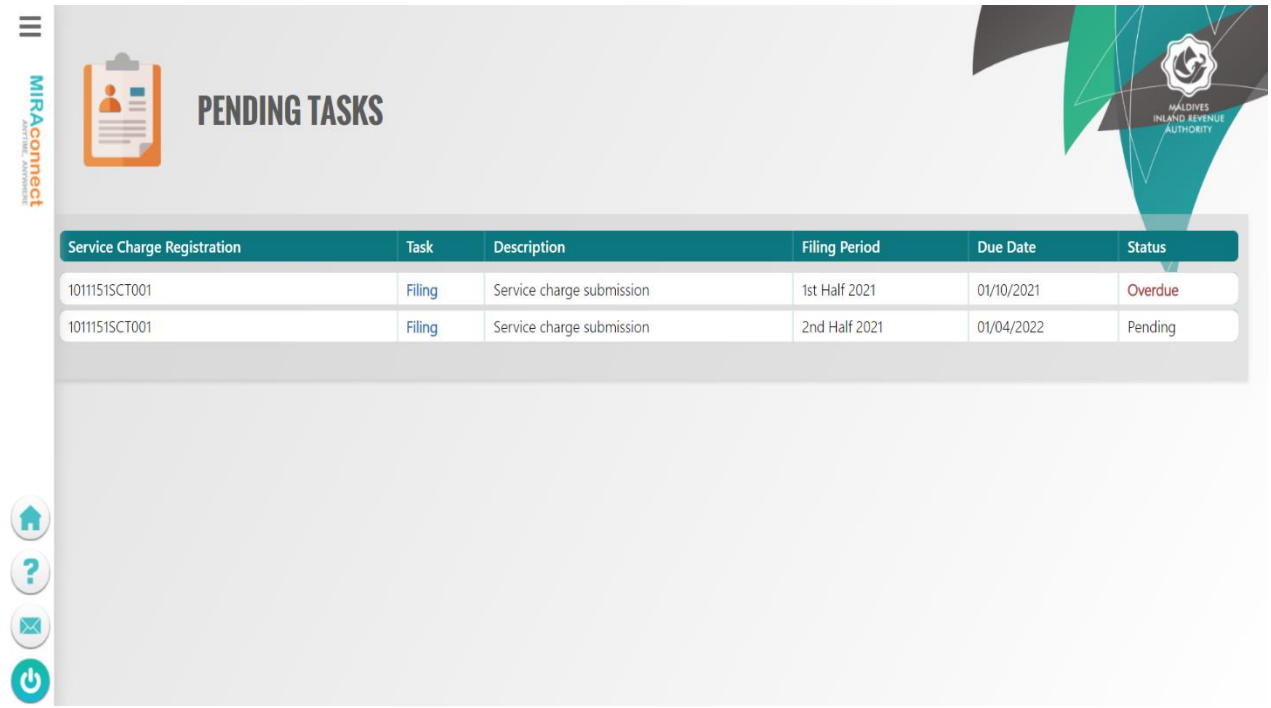


Click "Back" to navigate back to the main Service Charge Menu

3. Submitting Service Charge Information

3.1. To file the service charge information for the period, click on "PENDING TASKS" where a notification of due submissions is displayed.

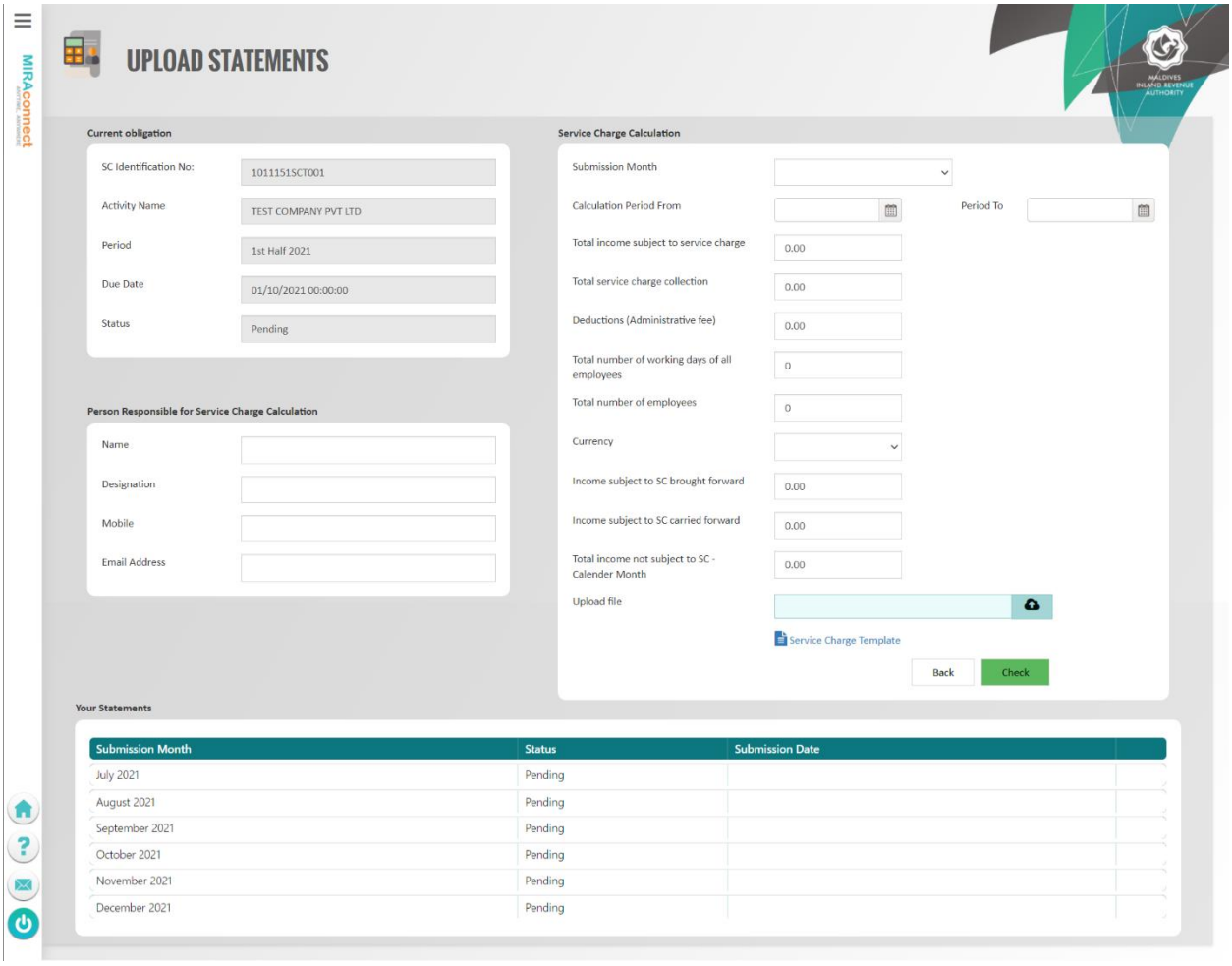
3.2. Proceed to file the service charge submission for the relevant "filing period" by selecting "Filing" link under the "Task" Column.



Service Charge Registration	Task	Description	Filing Period	Due Date	Status
1011151SCT001	Filing	Service charge submission	1st Half 2021	01/10/2021	Overdue
1011151SCT001	Filing	Service charge submission	2nd Half 2021	01/04/2022	Pending

Upload Statements

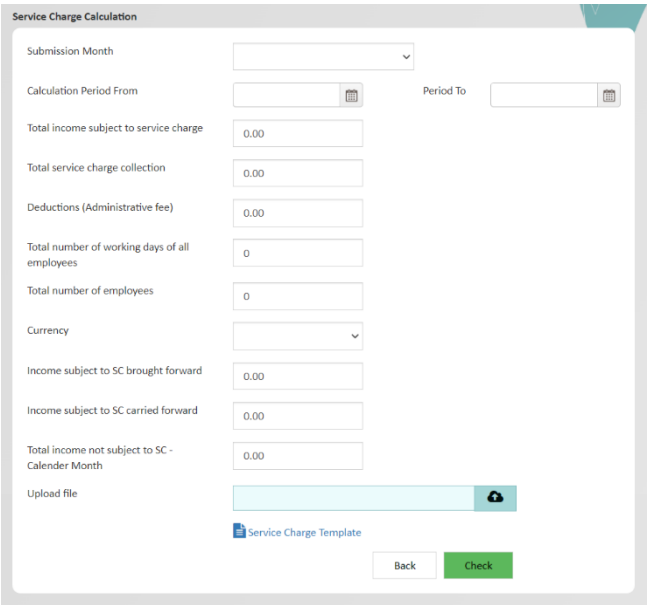
Employers are required to submit statements for each calendar month separately for the selected filing period.



Details under "Current Obligation" would be automatically filled.

3.3. Enter the details under "Person Responsible for Service Charge Calculation" for the submission month.

3.4. Enter "Service Charge Calculation" details



1. Submission Month
   - Select the relevant month from the dropdown menu
2. Calculation Period From
   - Start date of the calculation period / Cut-off period for selected month
3. Period To
   - End date of the calculation period / Cut-off period for selected month
4. Total income subject to service charge
   - The total income for the calculation period on which the service charge was collected
5. Total service charge collection
   - Actual amount collected as service charge for the calculation period
6. Deductions (Administrative fee)
   - Amount deducted from "Total service charge collection" as administrative fee (if any).
7. Total number of working days of all employees
   - Sum of worked days (Service Charge payable days) of all employees
8. Total number of employees
   - Total number of employees eligible for service charge for the period

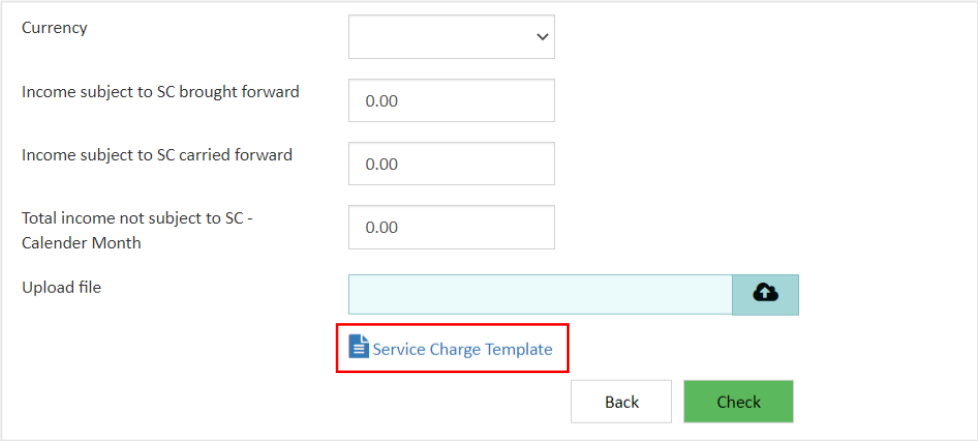
9. Income subject to SC brought forward
   - Amount included in the "Total income subject to service charge" which was actually received during previous calendar month.
   - Employers using cut-off dates from 1st of calendar month, to month end are not required to enter this information.

10. Income subject to SC carried forward
   - The total income received during the calendar month that was not included in the "Total income subject to service charge" (Income received during the calendar month after the cut-off date).
   - Employers using cut-off dates from 1st of calendar month, to month end are not required to enter this information.

11. Total income not subject to SC – Calendar Month
   - Total income for the calendar month on which service charge was not collected / income on which service charge is not mandatory to be collected as per Service Charge Regulation.

Uploading Excel file

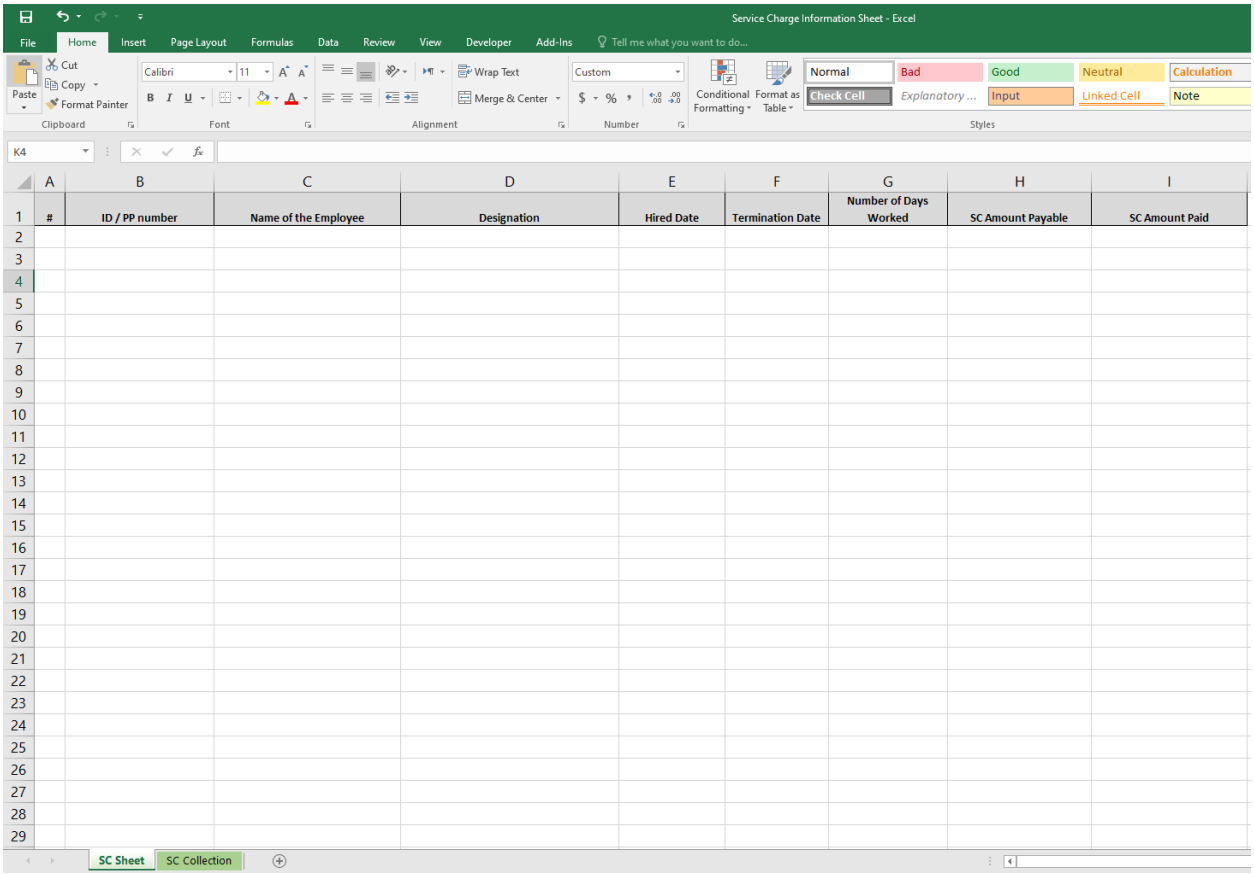
3.5. Information has to be uploaded in the Microsoft Excel template provided. Template can be downloaded from this page.



Filling the Excel Workbook:

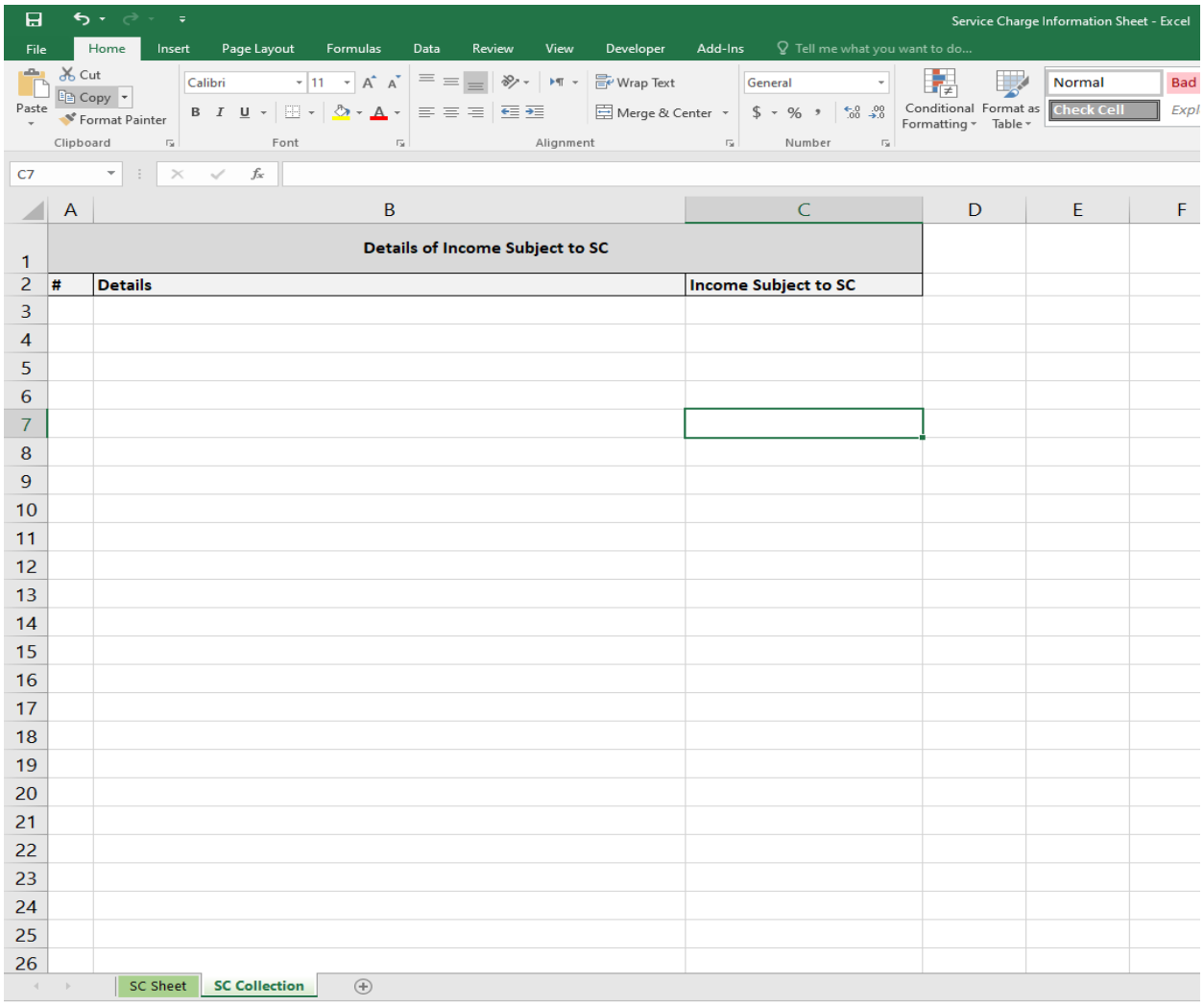
The excel workbook consists of two sheets which needs to be filled;

1. **SC Sheet:** List all the employees who are eligible to service charge for the month, their ID card / Passport Numbers, Designation, Hired Date, Termination Date (if applicable), Number of Days Worked (days for which employee is eligible to service Charge), Service Charge amount payable and actual amount paid to each employee.



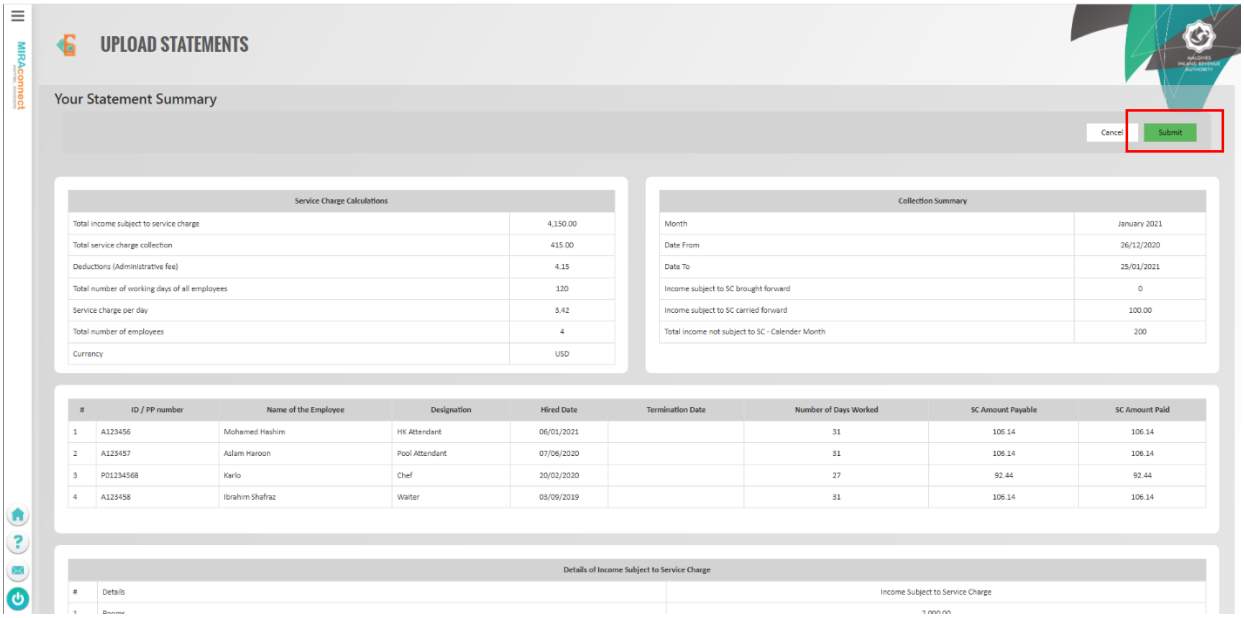
#	ID / PP number	Name of the Employee	Designation	Hired Date	Termination Date	Number of Days Worked	SC Amount Payable	SC Amount Paid

2. **SC Collection:** Include the breakdown of "total income subject to service charge" (amount entered in service charge calculation section) for the period. (Total for each outlet and other sources of revenue).

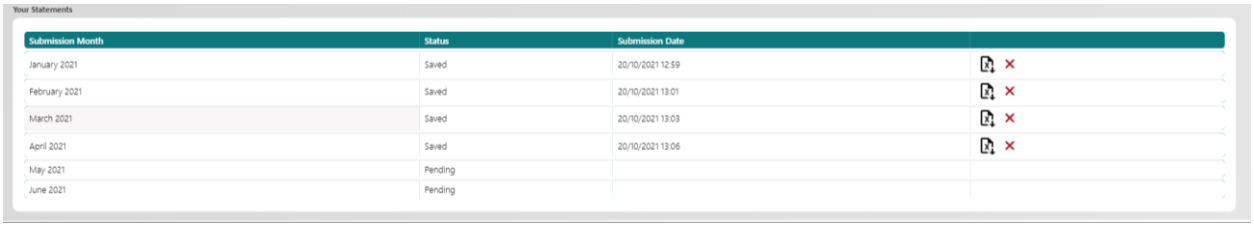


3.6. Once the required details are filled in the excel workbook, upload it to the system and click "check".

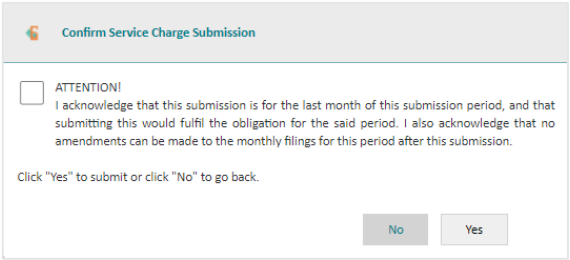
3.7. A summary of the statement as shown below will be displayed. Click "Submit" and "Yes" on the pop-up to confirm submission for the month.



3.8. You can upload remaining statements by following the same instructions as above. If required, the uploaded file can be removed clicking the (X).



3.9. Once statement for final month of the selected period is uploaded, the obligation will be completed and locked. The following confirmation message will be displayed upon submission of final month. Select the checkbox and click "Yes" to confirm submission for the period.

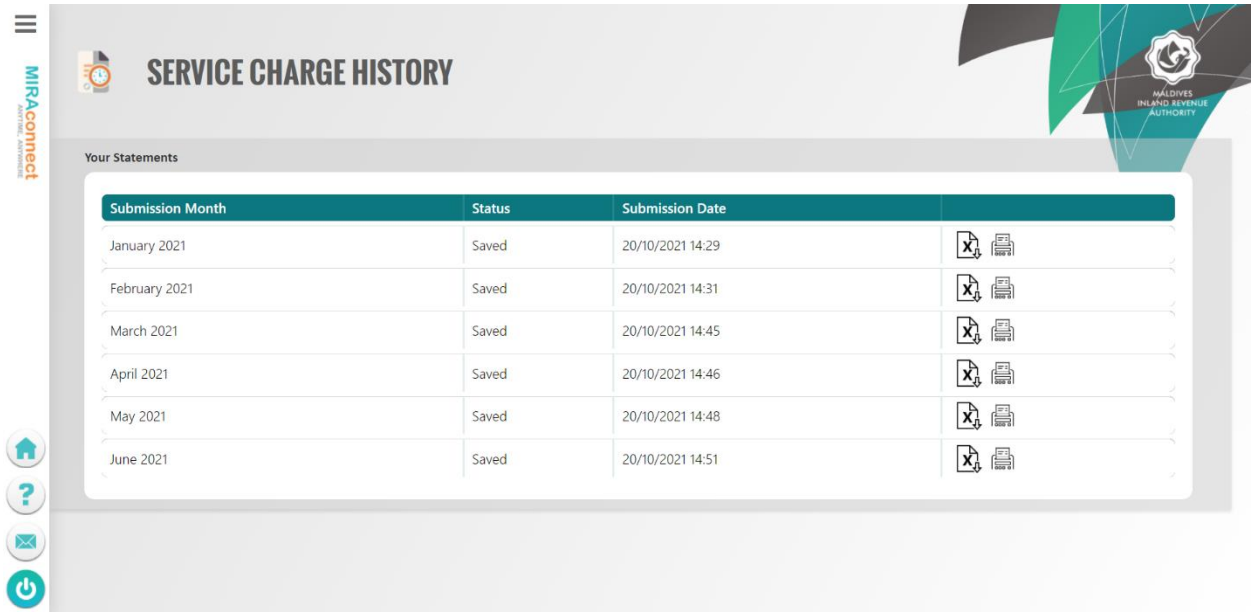


No changes (remove or re-upload) can be made after statement for the final month is uploaded.

4. Submission History

4.1. You can view your submissions by navigating to "SUBMISSION HISTORY" in the main Service Charge Menu, and clicking on the "View" button of the relevant filing period.

4.2. The information sheets can be downloaded in excel format and a submission receipt for the filing obligation can be downloaded from this window.

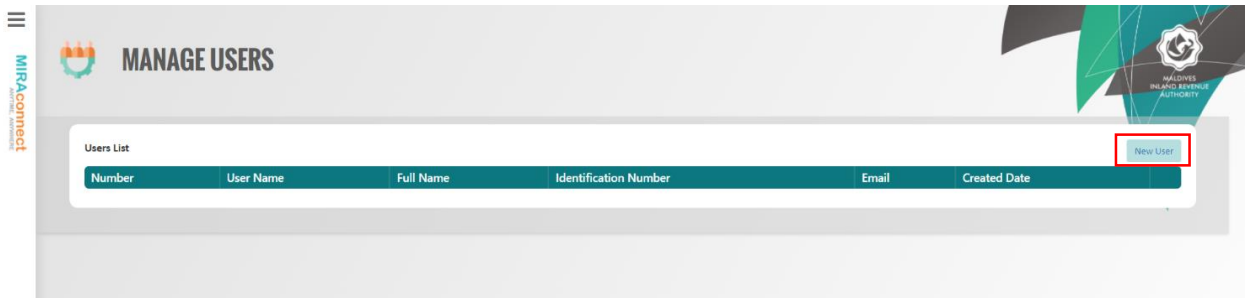


5. User Management

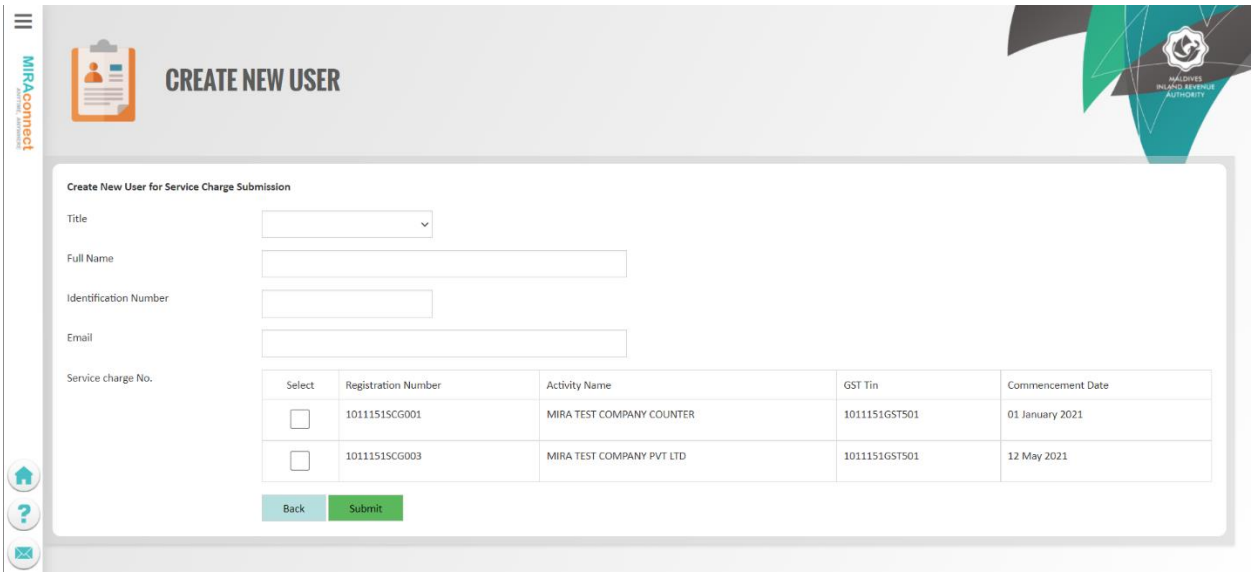
Employer's primary MIRAconnect account can create/manage additional users to manage filing of different service charge registrations (if employers wish to prevent one establishment from viewing data of another establishment).

If a new user is created for a particular registration, primary account will not be able to access filing of that particular registration, and information submission/viewing has to be done through newly created account.

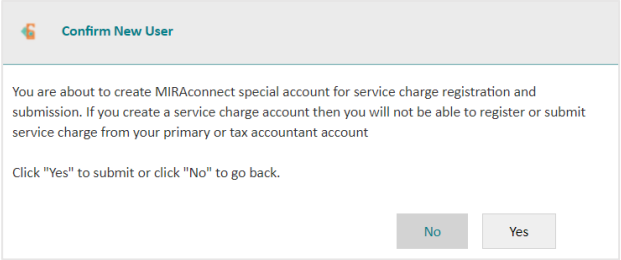
<u>Creating a new account</u>



5.1. Click "USER MANAGEMENT" Icon from main Service Charge Menu and select "New User".

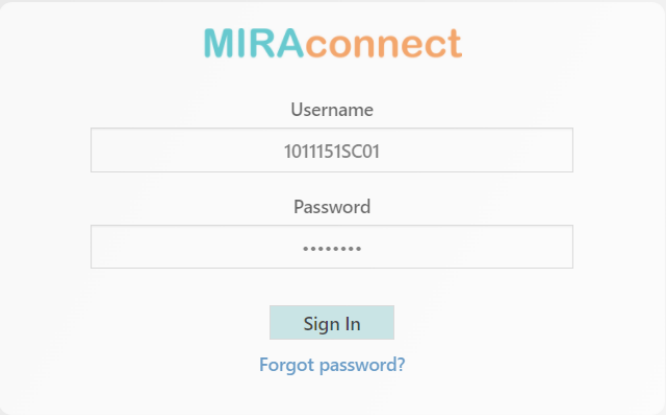


5.2. Fill the required details of the new user and select the registration to which the user will be assigned and click "Submit".

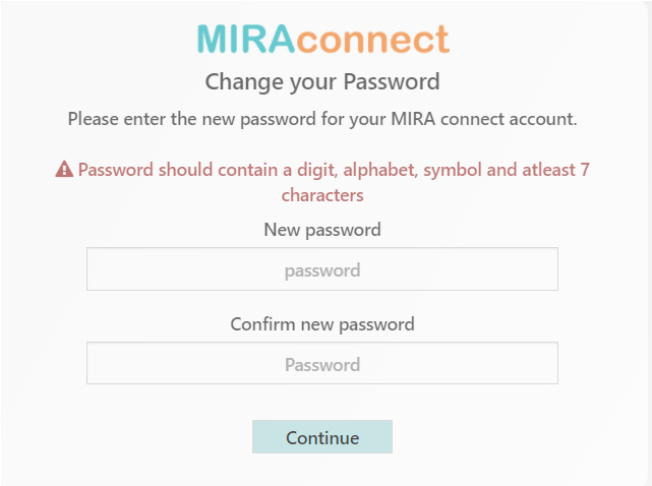


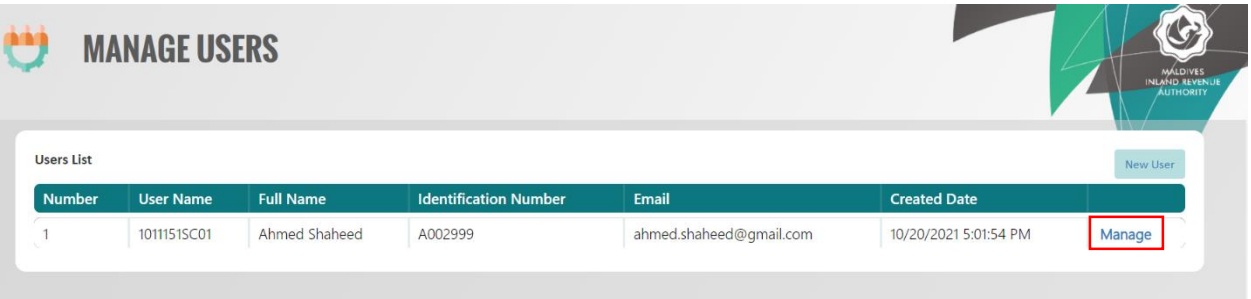
5.3. Click "Yes" button on the popup message to confirm. A confirmation message would be shown once the new user account is created.

Login credentials for the new account will be sent to email address of the new user as entered above. Log in to the new account from initial MIRAconnect login screen.

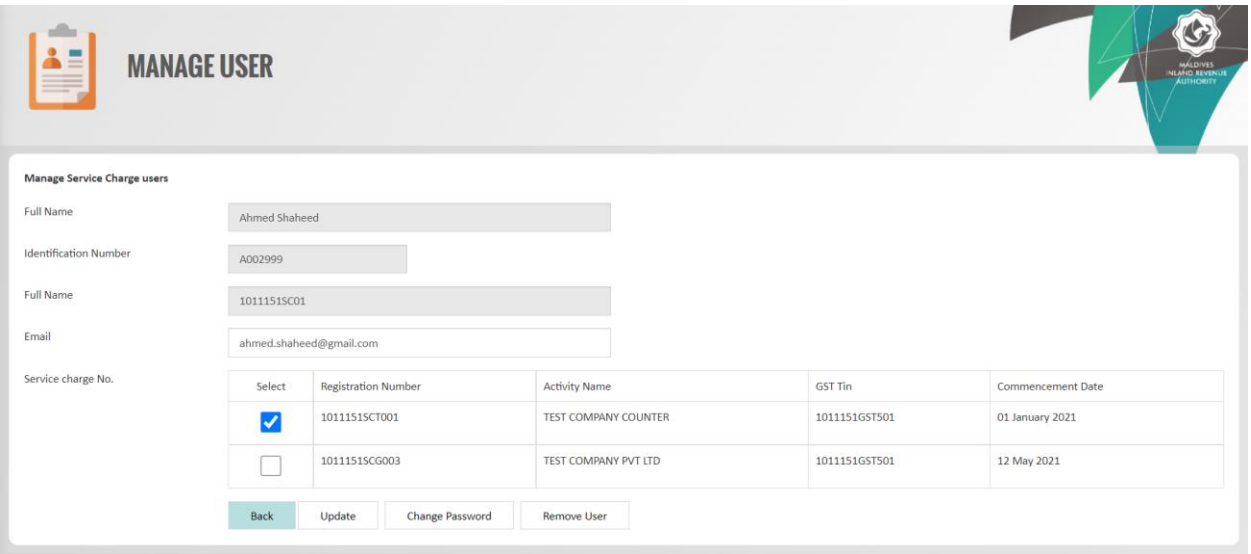


New user will be required to change password upon first login. Enter and confirm new password to log in.





Employer's primary MIRAconnect account can view the list of additional user accounts created. User management (Update information, Change Password, Remove User) can be done by clicking on "Manage" button from this window.



6. Changing Registration Information

6.1. Managing Director / Managing Partner / Owner details can be changed by clicking on "CHANGE REGISTRATION" icon from the main Service Charge Menu and updating the relevant fields.

7. Additional Information and Contact Details

If you require any further details or assistance in submission of the information, or clarifications regarding this manual, please do not hesitate to contact us.

Contact Details

Tel: *+960 720 4545 | 332 8282*
Email: *sc@lra.gov.mv*
Website: *www.lra.gov.mv*