



Note: Even though you are exempt from filing an income tax return, you can still choose to file an income tax return. If your accounting period is less than 365 days, prorate your **gross income** and your **taxable income** accordingly. The following persons shall be required to file an income tax return for the tax year;

- Non-resident shipping or aircraft operator deriving income specified in Section 11(r) of the Act.
- Persons carrying on insurance business.
- A non-resident who carries business through a permanent establishment in the Maldives.
- An individual who satisfies all of the following conditions;
 - The individual derives remuneration from an employment exercised in the Maldives;
 - The remuneration derived by the individual is from a payer who is not a resident of the Maldives;
 - The payer of remuneration to the individual does not have a permanent establishment in the Maldives;
 - The taxable income exceeding MVR 720,000.