

Business Profit Tax (BPT) is a tax charged on the taxable profits of businesses that exceed MVR 500,000 in a tax year. Goods and Services Tax (GST) is a tax imposed on the goods and services provided in the Maldives by a business which is registered for GST with MIRA.

Under the Tax Administration Act, all persons who conduct business in the Maldives are required to register with the MIRA. Business includes any profession or vocation and every trade, commerce or manufacture or every adventure in the nature of trade, agriculture, horticulture, forestry and timber growing, aqua-culture, fishing, fish farming, poultry or cattle raising or any other activity carried on with a view to making profits but does not involve employment. When taxpayers register with MIRA, they will be automatically registered for BPT as well.

However as per the GST Act, persons are compulsory to register for GST with MIRA if they meet one of the following conditions.

Difference between GST and BPT



1. If the value of taxable supplies during the past 12 months exceeded 1 million Rufiyaa
 2. If the value of taxable supplies for the following 12 months is expected to exceed 1 million Rufiyaa
 3. If they hold an import license
 4. If they provide a Tourism Good or Service
- BPT is a direct tax since businesses themselves are required to pay tax to the MIRA.

On the other hand, GST is an indirect tax because businesses collect the tax from the consumers and pay it to MIRA. Hence, businesses act as intermediaries.

BPT is charged at 15% on the taxable profits that exceed MVR 500,000. Currently the GST rate for both General and Tourism sector is 6%. However from 2013 onwards the tourism GST rate will change to 8%.

15th and 16th Annual Conferences of the 33rd CATA Technical Conference Malta



14th and 15th Annual Conferences of the 33rd CATA Technical Conference Malta. The 14th Annual Conference was held in Malta on 14th and 15th January 2012. The 15th Annual Conference was held in Malta on 15th and 16th January 2012. The 16th Annual Conference was held in Malta on 16th and 17th January 2012. The 17th Annual Conference was held in Malta on 17th and 18th January 2012. The 18th Annual Conference was held in Malta on 18th and 19th January 2012. The 19th Annual Conference was held in Malta on 19th and 20th January 2012. The 20th Annual Conference was held in Malta on 20th and 21st January 2012. The 21st Annual Conference was held in Malta on 21st and 22nd January 2012. The 22nd Annual Conference was held in Malta on 22nd and 23rd January 2012. The 23rd Annual Conference was held in Malta on 23rd and 24th January 2012. The 24th Annual Conference was held in Malta on 24th and 25th January 2012. The 25th Annual Conference was held in Malta on 25th and 26th January 2012. The 26th Annual Conference was held in Malta on 26th and 27th January 2012. The 27th Annual Conference was held in Malta on 27th and 28th January 2012. The 28th Annual Conference was held in Malta on 28th and 29th January 2012. The 29th Annual Conference was held in Malta on 29th and 30th January 2012. The 30th Annual Conference was held in Malta on 30th and 31st January 2012. The 31st Annual Conference was held in Malta on 31st January 2012.

17th and 18th Annual Conferences of the 33rd CATA Technical Conference Malta. The 17th Annual Conference was held in Malta on 17th and 18th January 2012. The 18th Annual Conference was held in Malta on 18th and 19th January 2012. The 19th Annual Conference was held in Malta on 19th and 20th January 2012. The 20th Annual Conference was held in Malta on 20th and 21st January 2012. The 21st Annual Conference was held in Malta on 21st and 22nd January 2012. The 22nd Annual Conference was held in Malta on 22nd and 23rd January 2012. The 23rd Annual Conference was held in Malta on 23rd and 24th January 2012. The 24th Annual Conference was held in Malta on 24th and 25th January 2012. The 25th Annual Conference was held in Malta on 25th and 26th January 2012. The 26th Annual Conference was held in Malta on 26th and 27th January 2012. The 27th Annual Conference was held in Malta on 27th and 28th January 2012. The 28th Annual Conference was held in Malta on 28th and 29th January 2012. The 29th Annual Conference was held in Malta on 29th and 30th January 2012. The 30th Annual Conference was held in Malta on 30th and 31st January 2012. The 31st Annual Conference was held in Malta on 31st January 2012.

31st Annual Conference of the 33rd CATA Technical Conference Malta

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31st Annual Conference of the 33rd CATA Technical Conference Malta

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Difference between GST and BPT2

Defaulting taxpayer sentenced to house arrest settles all dues..... 3

1st Annual Conference of the 33rd CATA Technical Conference Malta

3.....

31st Annual Conference of the 33rd CATA Technical Conference Malta

08 Jan 2012

10 Jan 2012

10 Jan 2013

15 Jan 2012

15 Jan 2012

15 Jan 2012

28 Jan 2012

31 Jan 2012

DID YOU KNOW?

Donations made to charitable organizations that are approved by MIRA can be deducted when calculating your taxable profit.

For the list of MIRA approved charitable organizations please visit our website www.mira.gov.mv

Hotline: 1415
E-mail: 1415@mira.gov.mv
Website: www.mira.gov.mv



2012 23rd Annual Conference

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2012 23rd Annual Conference

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After the analysis and interpretation of the Monthly Revenue Collection, the revenue reports are published on MIRA website.

You can view the reports on <http://www.mira.gov.mv/Publications.aspx>

މަސައްދަވާ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން...

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- www.mira.gov.mv
- MIRAmaldives
- MaldivesInlandRevenueAuthority

މިއަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން...

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Submitting Nil Return

Persons who are registered for GST are required to submit their GST Returns either monthly or quarterly depending on their annual gross income regardless of whether they conduct any business activity or not. If GST registered Persons cease all of their activities, they can apply for de-registration using the 'Deregistration form (MIRA 106)'. However after applying for de-registration, they must still keep filing their GST Returns in writing that they have been de-registered.

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We have launched our support email 1415@mira.gov.mv to assist our taxpayers with issues related to tax.

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Defaulting taxpayer sentenced to house arrest settles all dues



Pursuant to a court judgment by the civil court against Ali Waheed of M.Fuji for defaulting on a payment owed to the state, he has settled all outstanding dues.

Since Ali Waheed did not abide by the court judgment made on 4 March 2012 to pay the outstanding dues to MIRA, the court sentenced him for one month house arrest. The decision was made on 5 November 2012. Following the judgment,

Ali Waheed settled his dues on 6 November 2012.

The case filed by MIRA was to enforce the judgment to pay Rufiyaa 154,307.71 owed by Ali Waheed to MIRA as rent of M. Kakaeriyadhoo, and fine imposed for failure to pay the rent by deadline, as per an agreement between him and the Ministry of Fisheries and Agriculture.

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MIRA celebrates 2nd Anniversary



މިއަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން...

މިއަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން...

މިއަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބޭނުންތަކާ ގުޅިގެން...