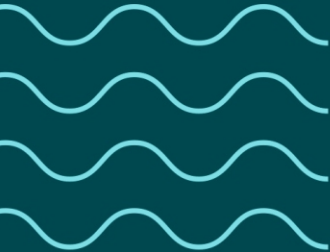


How to complete MIRA 607 Form (Application for Exemption)

This is a step-by-step guide to help you fill in the Application for Exemption Form (MIRA 607, version 20.1). Most of your questions will be answered here. If you need more help, call 1415 or send an email to 1415@mira.gov.mv

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MALDIVES
INLAND REVENUE
AUTHORITY

Read the following instructions before you read the rest of the guide.

1. Submit this form to apply for exemption under Section 12(k) of the Income Tax Act (Law Number 25/2019).
2. This exemption only applies to income derived by non-resident aircraft or shipping operators, charterers or lessors in international transportation. This includes transportation of passengers, livestock, mail, parcels, merchandise or goods from the Maldives, and lease of aircrafts, vessels or equipment which are integral to the seaworthiness of ships or airworthiness of aircrafts, in accordance with any maritime or aviation law of the Maldives.
3. You may refer to Section 54 of the Income Tax Regulation (2020/R-21) for the general procedure on applying for this exemption.
4. This exemption becomes effective only upon written notification of the Commissioner General and applies from the date of the notification.
5. If you are submitting this form via email, please email it to 1415@mira.gov.mv along with the required documents.

How to fill in the Application for Exemption under s.12 (k) of Income Tax Act

1. Applicant details

Write the details of the non-resident to whom this exemption applies. Write the full name of the entity, registered address, street address and country in which central management of the entity is situated.

Example	
1. Applicant details	<p>Full name of the entity <input type="text" value="Highfly International Cooperation Limited"/></p> <p>Registered address <input type="text" value="Sir Matt Busby Way, Stretford"/></p> <p>Street Address <input type="text" value="Manchester"/> <input type="text" value="M16"/> <input type="text" value="United Kingdom"/></p> <p>City Postcode Country</p> <p>Country in which central management and control of the entity is situated <input type="text" value="United Kingdom"/></p>

2. Conditions for Section 12(k) to apply

You may tick the conditions stated here if they apply to you. All of the following conditions must be met for section 12(k) to apply.

- You are not a resident of the Maldives
- You are the owner, charterer or lessor of a ship or an aircraft (incl. engines and spare parts)

Example	
2. Conditions for Section 12(k) to apply <i>Tick if they apply</i>	<p><input checked="" type="checkbox"/> You are not a resident of the Maldives</p> <p><input checked="" type="checkbox"/> You are the owner, charterer or lessor of a ship or an aircraft (incl. engines and spare parts)</p>

3. Person to contact regarding this application

Enter the details of the person to contact regarding this application. In case we want to clarify anything regarding this application, we will contact the person stated here.

Example

3. Person to contact regarding this application

<input type="text" value="Wes Brown"/>	<input type="text" value="Managing Director"/>
<small>Name</small>	<small>Designation</small>
<input type="text" value="Highfly International Cooperation Limited"/>	<input type="text" value="+44 2346678901234"/>
<small>Organization</small>	<small>Contact Number</small>
<input type="text" value="wesbrown@highflyinternational.co.uk"/>	
<small>Email Address</small>	

Document Checklist

You are required to submit the following documents together with this application.

- Verification from the applicant's external auditors of the location of the applicant's central management and control; and
- Where the applicant is subject to withholding tax under the Act, agreements and other documentation that evidence the transactions that give rise to the payment subject to withholding tax.

Exemption becomes effective only upon written notification of the Commissioner General of Taxation.

Example

Document Checklist

You are required to submit these documents together with this application

- Verification from external auditor on the location of your central management and control
- Agreements and other documents that give rise to the income subject to withholding tax *(if applicable)*

Declaration

If you are a company, the managing director of the company must sign the declaration. If you are a partnership, the managing partner of the partnership must sign it. If you are an individual, the legal owner of the business must sign it.

Example

Declaration

I declare that the information provided in this form is true and correct and that I am authorised to sign this form.

<input type="text" value="Mr"/>	<input type="text" value="Wes"/>	<input type="text" value="Brown"/>	<input type="text" value="+44 2346678901234"/>	
<small>Title</small>	<small>First Name</small>	<small>Other Names</small>	<small>Contact Number</small>	
<input type="text" value="Managing Director"/>			<input type="text" value="21052017"/>	
<small>Designation</small>			<small>Date</small>	<small>Signature & Seal</small>

For Office Use Only

This section is for our use. Do not write anything in this section.



 1415

1415@mira.gov.mv



Maldives Inland
Revenue Authority



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