



“Dhivehin” – Always Maldivian, Forever Independent

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*Celebrating 50 years of
Dedication*

MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

CIRCULAR

Reference Number: 220-TP/CIR/2015/04

Date: 30 March 2015

To: All taxpayers

Subject: **Revised MIRA 301 (Withholding Tax Return)**

The Withholding Tax Return (MIRA 301) required to be filed under the Business Profit Tax Act (Law Number 5/2011) has been revised with the following changes:

- Box 3 (Amount being paid) now requires taxpayers to input the amount being paid to the MIRA at the time of submission of the Return.
- Changes have been brought to the withholding tax categories. The former Categories A and B are combined in Category A, and Categories F and G are now combined in Category E.
- The following columns have been added to the table on page 2:
 - Business activity to which the payment relates
 - Amount paid to non-resident

All Persons required to file withholding tax return are required to file version 15.1 of the Withholding Tax Return for periods beginning on or after 1 March 2015.

The revised Withholding Tax Return and instructions on how to complete the form are available on our website.

Should you have any queries, please call 1415 or email us at 1415@mira.gov.mv.

Yazeed Mohamed*
Commissioner General of Taxation