

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES
INLAND REVENUE
AUTHORITY

CIRCULAR

Reference Number: 220-TSD/CIR/2016/11
Date: 28 December 2016
To: Tourist establishments
Subject: **Withholding tax on booking commission**

Pursuant to section 6(a)(4) Business Profit Tax Act (Law Number 5/2011), commission paid or payable to a non-resident is subject to 10% withholding tax. In this regard, commission paid or payable to non-resident operators of online travel agencies (OTAs) would be subject to withholding tax, regardless of the payment arrangement between the OTA and the tourist establishment.

Hence, you are required to charge withholding tax on commission paid or payable to non-resident operators of OTAs, from 1 January 2017.

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

Yazeed Mohamed
Commissioner General of Taxation

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