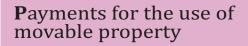
## WITHHOLDING TAX

#### What is Withholding Tax (WHT)?

It is a tax imposed at the rate of 10% on the gross amount of specified payments made to non-residents.

#### What currency should be used to pay WHT?

WHT must be paid in Maldivian Rufiyaa.



**P**ayments made for carrying out research and development

**R**oyalties

Payment of fees for management, personal or technical services

### WHT is Imposed on...

Payments made for the use of computer software

**C**ommissions or fees for services that are not income from employment Payments made in respect of performances by public entertainers

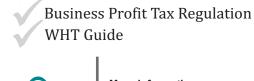
Rent in respect of the viewing of cinematographic films in the Maldives

**NOTE:** For More Information on Withholding Tax, please refer to:



When must Withholding tax be paid?

Before the 15<sup>th</sup> of the following month.



**Business Profit Tax Act** 

MALDIVES INLAND REVENUE AUTHORITY More information:

Phone: 332 2261 E-mail: tef@mira.gov.mv Website: www.mira.gov.mv

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وَ هُ سَوْرِجُ: www.mira.gov.mv