

Non-Resident Withholding Tax Return INCOME TAX

TIN (Taxpayer Identification Number)

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Your TIN as it appears on your Notification of Income Tax Registration

Month Covered by this Return

M	M	Y	Y	Y	Y
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Specify the month covered by this return, in MM/YYYY format

Taxpayer Name

Your name as it appears on your Notification of Income Tax Registration

Please complete the table overleaf before filling in this page.

SUMMARY OF NON-RESIDENT WITHHOLDING TAX ASSESSMENT

Rufiyaa

(rounded off to the nearest Rufiyaa)

- Total amount from which tax is required to be withheld
- Total amount of tax withheld
- Amount being paid

If the amounts in Boxes 2 and 3 are different, please provide an explanation below.

CATEGORY-WISE SUMMARY OF NON-RESIDENT WITHHOLDING TAX

Amount from which
tax is required to be
withheld (MVR)

(rounded off to the nearest Rufiyaa)

Tax withheld
(MVR)

(rounded off to the nearest Rufiyaa)

- Rent in relation to immovable property situated in the Maldives
- Royalty
- Interest (other than interest paid or payable to a bank or non-banking financial institution approved by MIRA)
- Dividends
- Fees for technical services
- Commissions paid for services provided in the Maldives
- Payments for performances by public entertainers in the Maldives
- Payments for carrying out research and development in the Maldives
- Payments to contractors
- Insurance premium paid

Declaration

I declare that the information in this return is true and correct and represents my non-resident withholding tax assessment as required under the Income Tax Act (Law Number 25/2019), and that I am authorised to sign this return.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
Title	First Name	Other Names	Contact Number									
<input type="text"/>			<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y	Signature & Seal
D	D	M	M	Y	Y	Y	Y					
Designation			Date									

For Office Use Only

<input type="text"/>	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y	<input type="text"/>	<input type="text"/>
D	D	M	M	Y	Y	Y	Y				
Received By	Received Date	Voucher Number	Verified By								

Payments and adjustments made during the period covered by this return that are subject to withholding tax under Section 55 of the Income Tax Act (Law Number 25/2019)

No.	Name and address of payee	TIN of the Payee ¹	Date on which payment was made or became payable, whichever occurred earlier ²	Brief description of payment or adjustment	Business activity to which the payment relates ³	Payment category ⁴	Year to which the payment relates	Is a tax rate under a treaty being applied to the payment? <i>If yes, state the country⁵</i>	Amount from which tax is required to be withheld (in transaction currency)		Amount from which tax is required to be withheld (MVR) ⁶	Tax withheld (MVR) ⁶
									Currency	Amount		
TOTAL												

¹ Write the TIN of the payee if the payee has a permanent establishment in the Maldives.
² Date on which the payment was paid/adjusted or became payable, whichever came earlier. Include dates falling within the period covered by this return only.
³ The business activity number (as shown on your Notification of Income Tax Registration) of the activity to which the payment relates.
 If the payment relates to more than one business activity, specify the activity number to which the highest proportion of the payment relates.
⁴ Category (A - J) as per the "CATEGORY-WISE SUMMARY OF TAX WITHHELD" table overleaf. For category "I", withholding tax applies at 5% of the payment.
⁵ If a rate under a Double Tax Avoidance Agreement (DTAA) is applied to the payment, state the country with which the DTAA has been signed and submit a valid residency certificate of the non-resident to whom the payment is made. Withholding tax must be calculated at the rate applicable for that payment category under the DTAA.
⁶ Rounded off to two decimal places.

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 Transfer to **1** Transfer to **2**