

# Non-Resident Withholding Tax Return INCOME TAX

<p>TIN (Taxpayer Identification Number)</p> <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table> <p><small>Your TIN as it appears on your Notification of Income Tax Registration</small></p>									<p>Month Covered by this Return</p> <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 12.5%; text-align: center;">M</td> <td style="width: 12.5%; text-align: center;">M</td> <td style="width: 12.5%; text-align: center;">Y</td> <td style="width: 12.5%; text-align: center;">Y</td> <td style="width: 12.5%; text-align: center;">Y</td> <td style="width: 12.5%; text-align: center;">Y</td> </tr> </table> <p><small>Specify the month covered by this return, in MM/YYYY format</small></p>	M	M	Y	Y	Y	Y
M	M	Y	Y	Y	Y										
<p>Taxpayer Name</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p><small>Your name as it appears on your Notification of Income Tax Registration</small></p>															
<p>Functional Currency</p> <p> <input type="radio"/> Rufiyaa            <input type="radio"/> Other (please specify) <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span> </p>															

**Please complete the table overleaf before filling in this page.**

**CATEGORY-WISE SUMMARY OF NON-RESIDENT WITHHOLDING TAX**

**Tax withheld  
(MVR / USD)**

(rounded off to the nearest whole figure)

<b>A</b>	Rent in relation to immovable property situated in the Maldives	
<b>B</b>	Royalty	
<b>C</b>	Interest <small>(other than interest paid or payable to a bank or non-banking financial institution approved by MIRA)</small>	
<b>D</b>	Dividends	
<b>E</b>	Fees for technical services	
<b>F</b>	Commissions paid for services provided in the Maldives	
<b>G</b>	Payments for performances by public entertainers in the Maldives	
<b>H</b>	Payments for carrying out research and development in the Maldives	
<b>I</b>	Payments to contractors	
<b>J</b>	Insurance premium paid	
<b>K</b>	<b>Total amount of tax withheld</b>	
<b>L</b>	Amount being paid	

If the amounts in Boxes K and L are different, please provide an explanation below.

**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.

Title	First Name	Other Names	Contact Number									
Designation			Date									
			<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 12.5%; text-align: center;">D</td> <td style="width: 12.5%; text-align: center;">D</td> <td style="width: 12.5%; text-align: center;">M</td> <td style="width: 12.5%; text-align: center;">M</td> <td style="width: 12.5%; text-align: center;">Y</td> <td style="width: 12.5%; text-align: center;">Y</td> <td style="width: 12.5%; text-align: center;">Y</td> <td style="width: 12.5%; text-align: center;">Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y	
D	D	M	M	Y	Y	Y	Y					

**For Office Use Only**

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D	D	M	M	Y	Y	Y	Y				
Received By	Received Date	Voucher Number	Verified By								

**1 Payments 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 of payee	Address of payee	Country of bank account of payee <sup>1</sup>	TIN of payee <sup>2</sup>	Date on which payment was made or became payable, whichever occurred earlier <sup>3</sup>	Brief description of payment or adjustment	Business activity to which the payment relates <sup>4</sup>	Payment category <sup>5</sup>	Is a tax rate under a treaty being applied to the payment? <i>If yes, state the country<sup>6</sup></i>	Is the payee a PE? [Yes / No] <sup>7</sup>	Select the Article of the treaty that applies to the payment <sup>8</sup> <i>(If applicable)</i>	Amount from which tax is required to be withheld (in transaction currency)		Amount from which tax is required to be withheld (MVR / USD) <sup>9</sup>	Tax withheld (MVR / USD) <sup>9</sup>
												Currency	Amount		

**2 Tax withheld based on provisions created as required under section 36 of the Income Tax Regulation (Regulation Number 2020/R-21)**

No.	Name of potential payee	Address of potential payee	Country of bank account of potential payee <sup>1</sup>	TIN of potential payee <sup>2</sup>	Date on which payment became liable to be withheld <sup>10</sup>	Brief description of payment	Business activity to which the payment relates <sup>4</sup>	Payment category <sup>5</sup>	Is a tax rate under a treaty being applied to the payment? <i>If yes, state the country<sup>6</sup></i>	Is the payee a PE? [Yes / No] <sup>7</sup>	Select the Article of the treaty that applies to the payment <sup>8</sup> <i>(If applicable)</i>	Amount of the provision from which tax is required to be withheld (in transaction currency) <sup>11</sup>		Amount of the provision <sup>1</sup> from which tax is required to be withheld (MVR / USD) <sup>9</sup>	Tax withheld (MVR / USD) <sup>9</sup>
												Currency	Amount		

**3 Adjustments of tax previously withheld and declared based on provisions**

No.	Name of payee	Address of payee	Country of bank account of payee <sup>1</sup>	TIN of payee <sup>2</sup>	Date on which actual amount was ascertained <sup>12</sup>	Brief description of the nature of the transaction	Business activity to which the transaction relates <sup>4</sup>	Payment category <sup>5</sup>	Is a tax rate under a treaty being applied to the payment? <i>If yes, state the country<sup>6</sup></i>	Is the payee a PE? [Yes / No] <sup>7</sup>	Select the Article of the treaty that applies to the payment <sup>8</sup> <i>(If applicable)</i>	Actual amount from which tax is required to be withheld (in transaction currency)		Actual amount from which tax is required to be withheld (MVR / USD) <sup>9</sup>	Adjustment to tax amount previously withheld (MVR / USD) <sup>13</sup>
												Currency	Amount		

**4 Adjustments due to debit notes and credit notes**

No.	Name of payee	Address of payee	Country of bank account of payee <sup>1</sup>	TIN of payee <sup>2</sup>	Date of credit note / debit note	Description of the adjustment (Debit note / Credit note)	Business activity to which the transaction relates <sup>4</sup>	Payment category <sup>5</sup>	Is a tax rate under a treaty being applied to the payment? <i>If yes, state the country<sup>6</sup></i>	Is the payee a PE? [Yes / No] <sup>7</sup>	Select the Article of the treaty that applies to the payment <sup>8</sup> <i>(If applicable)</i>	Amount of adjustment <sup>14</sup> made by debit note / credit note (MVR / USD) <sup>9</sup>	Original amount <sup>14</sup> of the transaction (MVR / USD) <sup>9</sup>	Adjustment to tax amount previously withheld (MVR / USD) <sup>15</sup>

**Notes:**

- <sup>1</sup> Write the country where the bank account of the (potential) payee to which the payment is made, is held.
- <sup>2</sup> Write the TIN of the (potential) payee if the (potential) payee has a permanent establishment in the Maldives.
- <sup>3</sup> Date on which the payment was paid/adjusted or became payable, whichever came earlier. Include the dates falling within the period covered by this return only.
- <sup>4</sup> The business activity number (as shown on your Notification of Income Tax Registration) of the activity to which the payment / transaction relates. If the payment relates to more than one business activity, specify the activity number to which the highest proportion of the payment relates.
- <sup>5</sup> Category (A - J) as per the "CATEGORY-WISE SUMMARY OF TAX WITHHELD" table overleaf. For category "I", withholding tax rate is 5%.
- <sup>6</sup> 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.
- <sup>7</sup> Indicate whether the payee is a non-resident carrying on business through a Permanent Establishment (PE) in the Maldives.
- <sup>8</sup> Indicate whether Article 9 of the Maldives - UAE treaty applies to the payment OR whether Article 20 of the Maldives - Bangladesh treaty applies to the payment.
- <sup>9</sup> Rounded off to two decimal places.
- <sup>10</sup> Date on which the provision was created as per section 36(b) of the Income Tax Regulation. This should be a date covered by this return.
- <sup>11</sup> Provision here means the provision created as per section 36(a) of the Income Tax Regulation.
- <sup>12</sup> Date on which the actual amount of the transaction in respect of which a provision was created was ascertained. This should be a date covered by this return.
- <sup>13</sup> Adjustment to tax amount previously withheld = Withholding tax amount computed based on the ascertained amount - Amount withheld based on the provision created in respect of the payment.
- <sup>14</sup> Amount of adjustment made by credit/debit note is the amount of the credit/debit note. Original amount is the amount of the transaction prior to debit note / credit note.
- <sup>15</sup> Adjustment to tax amount previously withheld = Withholding tax amount computed based on the ascertained amount - Amount withheld based on the original amount prior to debit note / credit note.

**TOTAL**

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Transfer to **K**