Version: 26.1

MALDIVES
INLAND REVENUE
AUTHORITY

Income Tax Return
(MIRA 604)

Instructions for Persons Deriving only Remuneration

www.mira.gov.mv

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Last updated: 02 November 2026

Introduction

1. This guide applies to you only if:
    - you are an individual; and
    - your total income for the tax year was remuneration only; and
    - your remuneration for the tax year was not more than MVR 20 million.
2. If you derived any other income in the tax year, please refer to A Comprehensive Guide on the Income Tax Return (MIRA 604).
3. For more information on what constitutes remuneration, you may refer to our Income Tax Guide: Non-monetary Benefits Provided to Employees.
4. You must file an Income Tax Return (MIRA 604) for the tax year [unless your remuneration was derived solely from one employer]:
    - if your total remuneration for the tax year or previous tax year was more than MVR 2 million or
    - if your taxable income for the tax year or previous tax year was more than MVR 720,000.

      [The above figure must be reduced proportionately if the accounting period is shorter than 1 year]

   You may use the link below to check whether or not you are required to file an income tax return for the year 2025.
   Income Tax Return Filing Requirements for the tax year 2025
5. Even if you are not required to file an income tax return, you can choose to file an income tax return.
6. Your annual Income Tax Return and payment is due by 30 June of the following year.
7. If you are using the fillable version of this form, respective figures will be calculated automatically.

IMPORTANT: *It is an offence to declare false information or fail to include required information in tax returns. The Tax Administration Act imposes severe penalties for such offences. Willfully declaring false or incorrect information in this tax return with the intent to evade tax is a criminal offence, and MIRA has the power to initiate a criminal investigation against such taxpayers where MIRA believes such an offence has been or is being committed.*

Non-filing penalty: *If you do not file your Income Tax return or file it late, you will be required to pay a penalty of 50 Rufiyaa per day and 0.5% of your Total Tax Payable for the year (Item E on your Income Tax return) for that period.*

Non-payment penalty: *If you do not pay your Income Tax or pay it late, you will be required to pay a penalty of 0.1% of the outstanding amount per day.*

Parts of the Income Tax Return (MIRA 604) that are relevant to you

You are required to fill in the following parts of the Income Tax Return to the extent applicable to you.

Section / Part	Page
Taxpayer information box	1
Computation of income tax payable	1
Declaration	1
Document checklist	2
Section A	4
Section C	11
Statement of donations made in money to state institutions and approved charitable organizations	15
Statement of sponsorships paid in money as specified in section 35 of the Sports Act (law number 30/2015)	16

How to fill the Income Tax Return

Before you start populating the figures, you must fill in the following information in the box on the first page of your return. Please note that it is compulsory for you to fill in all the information specified in the box. Your return will not be accepted if any field in the box is left blank. If a field is not applicable to you (for example, your address has no apartment number or level), put a dash (-) in the respective box.

- TIN (Taxpayer Identification Number): In this box, enter the TIN as shown on the Notification of Income Tax Registration issued to you. Your return will only be accepted with the correct TIN.
- Taxpayer Name: In this box, enter the name of the taxpayer as shown on the Notification of Income Tax Registration issued to you. If the taxpayer's name does not match the TIN, the return will be rejected.
- Taxpayer Type (Tick the applicable boxes): Check the box "Individual".
- If you are a company within a group of companies, provide the number of companies in the group subject to income tax (exclusive to you): This is not applicable to you.
- Residency status (Tick the applicable box): This is your residency status in the tax year to which this return relates.
    - Resident: If you are a resident in Maldives for tax purpose, tick this box.

      In case of an individual, any person who fulfills any one of the below conditions is a resident in Maldives.

- permanent place of living of the person is in the Maldives; or
- the person is present in the Maldives or intends to be present in the Maldives for an aggregate of 183 days or more in any 12 month period commencing or ending during a tax year; or
- the person is an employee or official of the Government of the Maldives and is posted overseas during a tax year

- Temporary Resident: If you are a temporary resident in Maldives, tick this box.

"Person temporarily resident in the Maldives" means individuals who are resident in the Maldives and satisfy the following conditions:

- permitted to stay in the Maldives under the Maldives Immigration Act (Law number 1/2007); and
- not married to a Maldivian.

- Non-resident: If you are a non-resident in Maldives for tax purpose tick the indicated box. You are considered a non-resident if you do not meet the requirements to be treated as either a resident or a temporary resident of the Maldives.

- Accounting Period ending in the tax year: This is the start date and end date of the accounting period covered by your return. The accounting period should be determined in accordance with Section 58 of the Income Tax Regulation. Enter the start date and end date of the accounting period covered by this return.
- Auditor Registration Number: This box is not applicable to you.
- Industry Code: This box is not applicable to you.

You can now proceed to complete the remainder of your return. You must complete pages 2, 3, 4, 11, 15 and 16 to the extent applicable before completing the rest of page 1.

Document Checklist

You are required to submit explanations and supporting documents if you are claiming a foreign tax credit in Item B on Page 1.

You are not required to submit any other documents.

INCOME TAX ASSESSMENT

Item I: What is the basis of preparing your accounts?

This item is not applicable to you.

Item II: State your functional currency

If the Income Tax Return relates to a tax year before 2026, determine your functional currency in accordance with International Accounting Standards 21 (The Effects of Changes in Foreign Exchange Rates). If the Income Tax Return relates to the 2026 tax year or a subsequent tax year, determine your functional currency in accordance with Section 105-1 of the Income Tax Regulation.

II-a) If this is your first tax year:

This section must be completed if this is your first tax year and you wish to elect a functional currency in accordance with the Income Tax Act and Income Tax Regulation.

(a) More than 50% of the total income was estimated to be derived in a specific currency: Tick this box if, at the beginning of your first tax year, you estimated that more than 50% of your total income for the year would be derived in a single currency. Select the relevant currency. If the currency is not MVR or USD, select "Other" and specify the currency.

(b) Estimated to not derive any income in the first tax year: Tick this box if you estimated that your business would not derive any income during its first tax year. You may elect either MVR or USD as your functional currency.

(c) More than 50% of the total income was estimated to be derived in a combination of currencies other than MVR: Tick this box if you estimated that more than 50% of your total income would be derived in two or more foreign currencies and no single currency would account for more than 50% of the total income.

(d) If exactly 50% of the total income was estimated to be derived in a specific currency: Tick this box if exactly 50% of your total estimated income was expected to be derived in a single currency. You may elect either MVR or USD as your functional currency.

II-b) For tax years other than the first tax year:

For the tax year ended immediately preceding the tax year to which this tax return relates

This section must be completed if this return relates to a tax year other than your first tax year. The determination of your functional currency is based on the income derived during the tax year immediately preceding the tax year to which this return relates.

(a) More than 50% of the total income was derived in a specific currency: Tick this box if, during the tax year immediately preceding the tax year to which this return relates, more than 50% of your total income was derived in a single currency. Select the relevant currency. If the currency is not MVR or USD, select "Other" and specify the currency.

(b) More than 50% of the total income was derived in a combination of currencies other than MVR: Tick this box if, during the tax year immediately preceding the tax year to which this return relates, more than 50% of your total income was derived in a combination of foreign currencies and no single currency accounted for more than 50% of the total income.

(c) No income was derived: Tick this box if no income was derived during the tax year immediately preceding the tax year to which this return relates. You may elect either MVR or USD as your functional currency.

(d) Exactly 50% of the total income was derived in a specific currency: Tick this box if exactly 50% of your total income during the tax year immediately preceding the tax year to which this return relates was derived in a single currency. You may elect either MVR or USD as your functional currency.

For the tax year to which this return relates

This section must be completed based on the income derived during the tax year to which this return relates.

(a) More than 50% of the total income was derived in a specific currency: Tick this box if more than 50% of your total income for the tax year to which this return relates was derived in a single currency. Select the relevant currency. If the currency is not MVR or USD, select "Other" and specify the currency.

(b) More than 50% of the total income was derived in a combination of currencies other than MVR: Tick this box if more than 50% of your total income for the tax year was derived in a combination of foreign currencies and no single currency accounted for more than 50% of the total income.

(c) No income was derived: Tick this box if no income was derived during the tax year to which this return relates. You may elect either MVR or USD as your functional currency.

(d) If exactly 50% of the total income was derived in a specific currency: Tick this box if exactly 50% of your total income for the tax year was derived in a single currency. You may elect either MVR or USD as your functional currency.

FUNCTIONAL CURRENCY FOR THE YEAR TO WHICH THIS RETURN RELATES

The functional currency shown below is determined based on your selection in Section II(a), if this is your first tax year, or your selections in items (a) to (d) under Section II(b), if this is not your first tax year.

Accordingly, tick the box corresponding to the functional currency for the tax year to which this return relates.

- ○ Tick here if your functional currency is MVR
- ○ Tick here if your functional currency is USD
- ○ Tick here if your functional currency is neither MVR nor USD

Item III: What is your presentation currency?

Presentation currency is the currency in which this return is prepared and presented. The presentation currency is determined based on the above field labelled "Functional currency for the year to which this return relates"

If your functional currency is:

- Rufiyaa, then this return must be presented in Rufiyaa.
- Other than Rufiyaa, then this return must be presented in USD.

Item IV : Type of audit opinion

Tick (e).

Item V: Record keeping

State here how you keep records of your income.

(a) Computerized: Tick here if you have a fully computerized record keeping system.

(b) Semi-computerized: Tick here if you are using computers only to some extent to maintain your records.

(c) Manual: Tick here if you keep your records manually.

- ○ Tick here if you did not derive any business income during the tax year
- ○ Tick here if you did not have any business activities in operation during the tax year

As you have not received any business income during the tax year, tick both boxes.

Item VI: Number of employees at the end of the accounting period

This item is not applicable to you.

Item VII: Thin capitalization rule

Tick (d).

Item VIII: Are you a non-resident shipping or aircraft operator in international transportation, and is your income for the year solely derived from carrying passengers, livestock, mail, parcels, merchandise or goods (income specified in Section 11(r) of the Income Tax Act)

This item is not applicable to you.

Item IX: Is this a special income tax return filed under Section 48 of the Act and 102-2 of the Regulation?

Select "Yes" if this return is being filed as a special income tax return under Section 48 of the Income Tax Act and Section 102-2 of the Income Tax Regulation. A special return may be required where the Commissioner General directs a taxpayer to file a return before the normal filing deadline due to events such as leaving the Maldives permanently, ceasing Maldivian tax residence, terminating a permanent establishment, transferring significant funds or assets out of the Maldives, or other circumstances specified in the Regulation.

Item X: Details of other companies within the group

This item is not applicable to you.

Item XI: Details of financial interest in any shares outside the Maldives

Provide details of all private limited companies and public limited companies in which you hold more than 5% of the voting rights.

- In the first column, write the name and address of the entity in which you hold the interest.
- In the second column, write the country in which the company was incorporated.
- In the third column, write the initial cost of investment in the company by you. Also write the currency of the cost of the investment in the fourth column.

In the fifth column, write the percentage of your investment in the company

Item XII: Details of immovable property

Immovable property includes property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law

respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources, a license or a permit to supply a good or service to the Maldives or any part therein. Ships and aircrafts are not considered immovable property.

If you are a resident, provide details of all immovable properties located both inside and outside the Maldives. If you are a non-resident, provide details of all immovable properties situated in the Maldives or registered in the Maldives.

- In the first column, write the name, address and location of the property (omitting the country).
- In the second column, write the purpose for which the immovable property is used. Examples include rental property, office premises, warehouse or storage facilities, staff accommodation, hotel operations, guesthouse operations, or any other business or investment purpose for which the property is held or used.
- In the third column, write the country in which the immovable property is located.
- In the fourth column, write the total cost of the investment in the immovable property.

You may use additional sheets if necessary.

Item XIII: Details of bank accounts

If you are a resident, provide details of:

- all local and overseas bank accounts held in your name; and
- all local and overseas bank accounts used by you.

If you are a non-resident, provide details of:

- all local bank accounts held in your name;
- all local bank accounts used by you; and
- all overseas bank accounts used for your operations in the Maldives.

Bank accounts held jointly with another person must also be disclosed.

- In the first column, write the name of the bank account.
- In the second column, write the bank account number.
- In the third column, write the currency of the bank account.
- In the fourth column, write the name and address of the bank where the account is held.

You may use additional sheets if necessary.

Item XIV: Details of beneficial owners (BOs)

This item is not applicable to you.

SECTION A

Fill in Items 1 to 10 and Item 25 on page 4 of the return. In addition to this, complete applicable items on page 4 of the return. You may also claim deductions for zakat al-mal, donations made in money and sponsorships paid in money during the tax year.

TAXABLE INCOME FROM REMUNERATION

Item 1: Remuneration

In this box, enter the total remuneration before pension deduction you received during the tax year. Remuneration includes salary, wages, allowances and benefits derived by you as an employee or director or partner as consideration for services rendered by you, and includes any compensation for loss of employment or service, restrictive covenant payment, and entry or exit inducement payment. Except for non-monetary benefits and allowances specified in Section 12 of the Income Tax Act (ITA), all the other allowances and benefits, whether or not paid in a monetary form, must be included in the remuneration.

A guide explaining non-monetary benefits provided to employees is available here.

Item 2: Pension contributions made as an employee to MRPS

In this box, enter the total amount of pension contributions made as an employee to MRPS in the tax year. This information may be retrieved from MPAO online portal.

Item 3: Special clothing required for work (see section 32(b)(3) of the Act)

In this box, enter the amount of total cost incurred by you for special clothing required for work, which are specifically designed to be worn at work and not suitable to be worn outside of work.

Item 4: Cost of trainings, costs directly related to employment and costs contributing to employment promotions (see section 32(b)(5) of the Act)

In this box, enter the sum of costs incurred by you for:

- Trainings that are directly related to your employment
- Trainings that are directly related to the performance of your employment
- Trainings that directly contributed to your employment promotion opportunities.

Cost of trainings does not include the cost of your education whether or not it is directly relevant to your employment.

Item 5: Necessary expenses for the performance of employment duties *(Applicable until 20 July 2021)*

In this box, enter the total amount of expenses incurred which is necessary for the performance of your duties in the performance of your employment. This does not include cost of commuting to and from your residence and place of work and cost of clothing worn to work.

You can only deduct expenses for the performance of employment duties that were incurred until 20 July 2021. Such expenses that were incurred after 20 July 2021 cannot be deducted.

Item 6: Total deductions before zakat-al-mal and donations

This is sum of Boxes 2 to 5.

Item 7: Deductions allowed before zakat-al-mal and donations

In this box, enter the amount in Box 1 or Box 6, whichever is lower. Deductions with respect to remuneration will be allowed up to the amount of remuneration received for the year.

Item 8: Taxable income from remuneration before zakat al-mal and donations

To compute the figure, subtract Box 7 from Box 1.

Item 9: Amounts exempt under section 12 of the Act, included in the amount of remuneration subject to EWT by the employer

Enter the amount of remuneration that was exempt from income tax under Section 12 of the Act but was incorrectly included by the employer in the amount reported as remuneration subject to Employee Withholding Tax (EWT).

Item 10: Taxable income from remuneration before zakat al-mal and donations

To compute the figure, subtract Box 9 from Box 8. If the computed figure is negative, enter zero.

Item 25: Total taxable income from remuneration & gifts & other income, rental of immovable property and capital gains before zakat al-mal, donations and business loss relief

In this box, enter the figure in Item 10

Now go to page 6 of the return.

Item 26: Total Zakat al-mal paid

Enter the amount of Zakat al-mal paid by you, to a relevant Government institution during the year. You must possess a receipt that specifies the amount paid as zakat al-mal.

Item S1: Total sponsorship paid

To calculate this figure, first you have to fill in the Statement of sponsorships paid in money as specified in section 35 of the Sports Act (Law number 30/2015) on page 16 of the return. In here, enter the sum of total sponsorships for teams and total sponsorships for media programs.

How to complete the Statement of Sponsorship is explained on page 20 of this guide

Item 27: Donations made in money to State institutions and approved charitable organizations

To calculate this figure, first you have to fill in the Statement of Donations to State Institutions and Charitable Organizations on page 15 of the return.

In here, enter the total amount of Column 4 of the aforementioned statement.

How to complete the Statement of Donations is explained on page 19 of this guide.

Complete the table below (Items 28 to 56) to calculate the taxable income after deduction of zakat al-mal, sponsorships and donations made in money and loss relief. If you are using the fillable version, ALL these Items will be filled automatically. Otherwise, follow the steps below.

Since you earned only remuneration in the tax year, you will be filling in boxes that are relevant to you.

Item 28: This is the figure in Item 10.

Items 29 and 30: Leave Items 29 to 30 blank and go to Item 31.

Item 31: Enter the amount of Zakat al-mal allocated in accordance with Note 1. This figure is lower of Box 26 and Box 28.

Items 32 and 33: Leave Items 32 to 33 blank and go to Item 34.

Item 34: Subtract Box 31 from Box 28 and enter the figure here.

Items 35 and 36: Leave Items 35 to 36 blank and go to Item 37.

Item 37: This is the figure in Item 34. This is your taxable income before sponsorships and donations.

Now you may deduct sponsorship by completing rest of the table.

Item S2: Enter the amount of sponsorship allocated in accordance with Note 2. The amount entered must not exceed the amount in Box S1 or Box 34.

Items S3 and S4: Leave Items S3 to S4 blank and go to Item 38.

Item 38: Subtract Box S2 from Box 34 and enter the figure here.

Item 39 and 40: Leave Items 39 to 40 blank and go to Item 41

Item 41: This is the figure in 38. This is your taxable income before donations.

Now you may deduct donations by completing rest of the table.

Item 42: 5% of taxable income before donations

Multiply the amount in Box 41 by 0.05 and enter the figure here.

Item 43: Donations deductible

Enter the lower of Box 42 and Box 27. This is the maximum amount you can deduct as donation.

Item 44: Allocate the deductible donations in accordance with Note 3. The amount entered must not exceed Box 43 or Box 38.

Items 45 and 46: Leave Items 45 to 46 blank and go to Item 47.

Item 47: Subtract Box 44 from Box 38 and enter the figure here.

Items 48 and 49: Leave Items 48 to 49 blank and go to Item 50.

Item 50: This is the figure in Item 47.

Items 51 and 52: Leave Items 51 to 52 blank and go to Item 53.

Item 53: Transfer the amount in Box 47 to here.

Items 54 and 55: Leave the Items blank and go to Item 56.

Item 56: This is the figure in Item 53. This is your taxable income for the year.

After completing this section, please go to Section C to complete the computation of tax liability.

SECTION C

Computation of tax liability

Go to Part 2 (Tax liability computation for individuals) of this section (i.e. from Boxes 192 to 203).

If you are using the fillable version of the form, ALL these items will be filled automatically.

Item 192 – Taxable income for the year

Total taxable income as computed in Section A of the tax return must be entered here. This is the amount in Box 56.

Items 193 – 202

Use the formulas stated in Note 5 to calculate the size of tax brackets in item A, B, C and D. If your accounting period is from 1 January to 31 December, the number of days in the accounting period is 365 days.

Divide the taxable income in Box 192 using the formulas given on Note 5, filling each tax bracket starting from the bracket taxed at 0%, in that order.

Amounts entered for each tax bracket must not exceed the size of the bracket available.

Example 1

Ali had not been registered with MIRA during the BPT regime, and his total income for the tax year 2020 consisted only of remuneration. He started deriving remuneration from 1 April 2020. Hence, his accounting period ended in the tax year 2020 would be from 1 April 2020 - 31 December 2020.

Since his accounting period was shorter than a full year (365 days), size of the tax brackets needs to be reduced accordingly.

If an accounting period starts on the first day of a month, the formula below must be used to calculate the size of the tax brackets.

$$\frac{n}{12} \times m$$

Where, n = number of months in the accounting period

m = full amount of the respective annual tax bracket

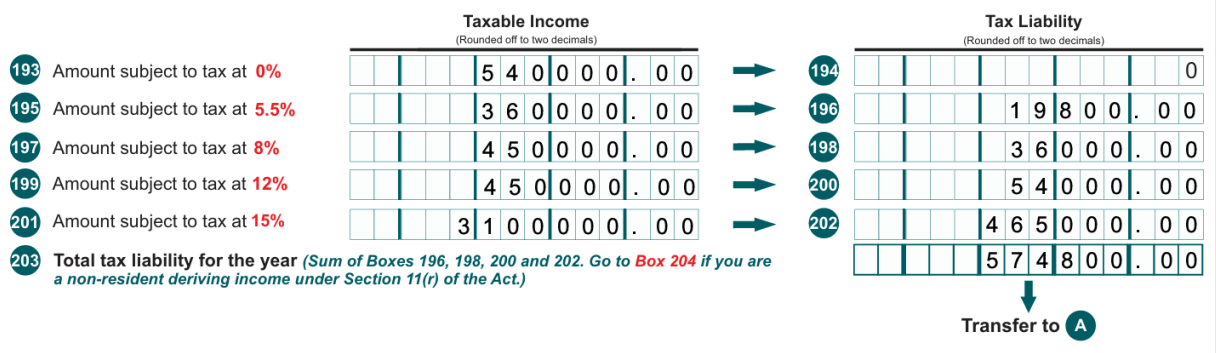
A. Size of tax bracket available at 0% $= \frac{9}{12} \times 720{,}000 = 540{,}000.00$

B. Size of tax bracket available at 5.5% $= \frac{9}{12} \times 480{,}000 = 360{,}000.00$

C. Size of tax bracket available at 8% $= \frac{9}{12} \times 600{,}000 = 450{,}000.00$

D. Size of tax bracket available at 12% $= \frac{9}{12} \times 600{,}000 = 450{,}000.00$

Assuming his taxable income for the year (amount in Box 192) is MVR 4,900,000, below is how he will divide his taxable income into available tax brackets.



Amount subject to tax at15% is calculated as below

Item 201 = 4,900,000.00 – (540,000+360,000+450,000+450,000)

= 3,100,000.00

Example 2

Fathimath had not been registered with MIRA during the BPT regime, and her total income for the tax year 2020 consisted only of remuneration. She started deriving remuneration from 12 June 2020. Hence, her accounting period ended in the tax year 2020 would be from 12 June 2020-31 December 2020.

Since her accounting period was shorter than a full year (365 days), size of the tax brackets needs to be reduced accordingly.

If an accounting period starts on a date other than the first day of a month, the formula below must be used to calculate the size of the tax brackets.

$$\frac{p}{q} \times r + \frac{n-1}{12} \times m$$

Where, p = Number of days from the start of that accounting period till the end of that month (in which the accounting period starts)

q = Total number of days in the month in which the accounting period starts

r = Full amount of the respective monthly tax bracket

n = Number of months in the accounting period

m = Full amount of the respective annual tax bracket

For "n" (Number of months in the accounting period), it is crucial that you write the number of months including the month your accounting year starts. In this case, it would be 7 (June to December).

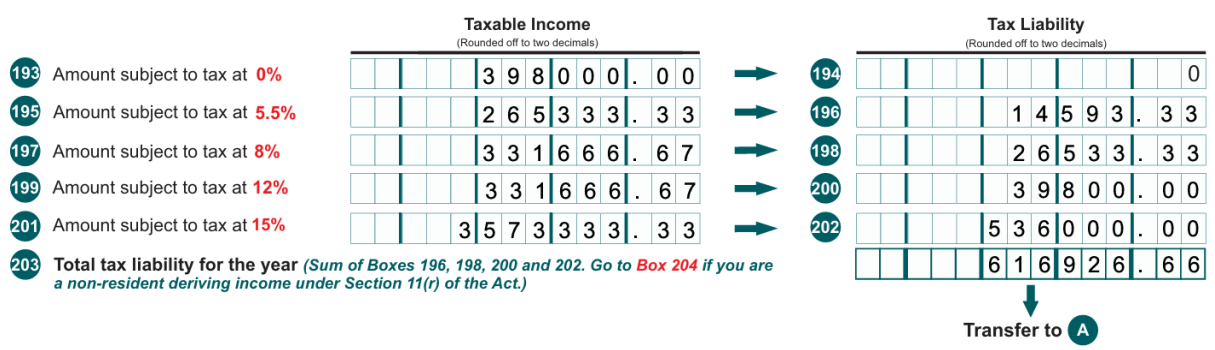
A. Size of tax bracket available at 0% $= \frac{19}{30} \times 60{,}000 + \frac{7-1}{12} \times 720{,}000 = 398{,}000.00$

B. Size of tax bracket available at 5.5% $= \frac{19}{30} \times 40{,}000 + \frac{7-1}{12} \times 480{,}000 = 265{,}333.33$

C. Size of tax bracket available at 8% $= \frac{19}{30} \times 50{,}000 + \frac{7-1}{12} \times 600{,}000 = 331{,}666.67$

D. Size of tax bracket available at 12% $= \frac{19}{30} \times 50{,}000 + \frac{7-1}{12} \times 600{,}000 = 331{,}666.67$

Assuming her taxable income for the year (amount in Box 192) is MVR 4,900,000, below is how she will divide her taxable income to available tax brackets.



Amount subject to tax at15% is calculated as below

Item 201 = 4,900,000.00 – (398,000.00+265,333.33+331,666.67+331,666.67)

= 3,573,333.00

Item 203 – Tax liability for the year

This is sum of Boxes 196, 198, 200 and 202.

Now, go to Item A on page 1.

COMPUTATION OF INCOME TAX PAYABLE

Item A – Total tax liability

This amount is your total income tax liability for the tax year.

Enter the figure in Box 203.

If you are using the fillable version, this figure will be transferred to here automatically.

Item B – Foreign tax credit

If you are a non-resident, enter zero here.

Enter the amount of credit that you want to claim for the tax year as a foreign tax credit. For more information on foreign tax credit, please refer Section 72 of the Income Tax Act and Chapter 15 of the Income Tax Regulation.

If you enter an amount in this Item, you must attach explanation and supporting documents.

Item C – Tax payable (excluding tax payable on income specified in section 11(r) of the Act)

Subtract Box B from Box A and enter the figure here.

Item D – Tax payable for income specified in section 11(r) of the Act

This item is not applicable to you.

Item E – Total tax payable for the year

This is same as the figure in Item C.

Item F – EWT deducted by your payer

Persons earning remuneration can deduct the amount employee withholding tax (EWT) deducted by the payer. Enter the sum of EWT deducted by your payer(s) during the tax year. This can be retrieved from your salary slips or from MIRAconnect.

Item G - NWT deducted by your payer

This item is not applicable to you.

Item H - CGWT deducted by withholding agent

This item is not applicable to you.

Item I – First interim payment

Enter the amount due as your first interim payment for the year. This is the amount generated in item 3 or item 14 of your Interim return (MIRA 603). If not, enter ZERO here.

Item J – Second interim payment

Enter the amount due as your second interim payment for the year. This is the amount generated in item 3 or item 14 of your Interim return (MIRA 603). If not, enter ZERO here.

Item K – Income tax paid in excess to date

Enter the amount of income tax payments, if any, made to MIRA other than through EWT mechanism.

Item L – BPT paid in excess to date

Enter zero if this is your first tax year.

If this is not your first tax year, you can enter the amount paid in excess as BPT to date.

Item M – Final payment

This is the amount you must pay as your final payment. To compute this figure, deduct amounts in Items F, G, H, I, J, K and L from Item E.

Item N – Amount being paid

This is the amount of tax that you are required to pay with this return.

Declaration

This declaration must be completed by ALL taxpayers.

By signing this return, you declare that the information provided in the return is true and correct and represents your assessment as required under the Income Tax Act. You also declare that you have all necessary documentation to support the claims made in the return and that you are authorized to sign the return.

If you are filing your return "offline", you may sign the return.

For office use only

This section is for our use. Do not write anything in this green box.

STATEMENT OF DONATIONS MADE IN MONEY TO STATE INSTITUTIONS AND APPROVED CHARITABLE ORGANIZATIONS

This is the statement on page 15 of the return. If you made a donation during the year to a State institution or a charitable organization approved by the Commissioner General, and wish to claim a deduction for the donation, you must fill in this statement before entering a figure in Item 27. Only donations made in money are eligible for deduction against taxable income. Enter the details of each donation made to a State institution or an approved charitable organization in the relevant fields. You must retain receipts and supporting documents for all donations claimed.

- Column 1: Date of donation: This is the date on which you made the donation.
- Column 2: Name of donee: This is the name of the body, association or public institution approved by CG to which you made the donation.
- Column 3: Details of donation: In this column write a brief description of the donation.
- Column 4: Amount of donation: Enter the amount donated in money.

If there is not enough space in the Statement of Donations, you may use additional sheets. Enter the total amount of donations on the additional sheets in Row 15, Column 4.

STATEMENT OF SPONSORSHIPS PAID IN MONEY AS SPECIFIED IN SECTION 35 OF THE SPORTS ACT (LAW NUMBER 30/2015)

If you paid sponsorships in money during the year in accordance with Section 35 of the Sports Act and wish to claim a deduction, you must complete this statement before entering an amount in the relevant sponsorship box of the return. Only sponsorships paid in money qualify for this deduction. Sponsorships provided in the form of goods, services or any other non-cash benefits are not eligible.

Enter the details of each sponsorship paid in money that qualifies for a deduction under Section 35 of the Sports Act in the relevant fields. Complete the table relating to sponsorships of sports teams participating in social and competitive sports (Section 35(a) of the Sports Act) and/or the table relating to sponsorships of media programs broadcasting social and competitive sports (Section 35(b) of the Sports Act), as applicable. You must retain receipts, agreements, payment records and any other supporting documents relating to the sponsorships claimed.

Sponsorship of teams participating in social and competitive sports:

- Column 1.1: Name of sponsored team: Enter the full name of the team to which the sponsorship was paid.
- Column 1.2: Name of the sport: Select the nature (competitive/social) of the sport in which the sponsored team participates.
- Column 1.3: Name of sports competition / event: Enter the name of the sports competition or event for which the sponsorship was provided.
- Column 1.4: Date of competition / event: Enter the date on which the competition or event took place.
- Column 1.5: Venue of competition / event: Enter the venue where the competition or event was held.
- Column 3: Date of payment of sponsorship: Enter the date on which the sponsorship payment was made.
- Column 4: Amount of sponsorship: Enter the amount of sponsorship paid in money.

Add the amounts entered in Column 4 and enter the total in the box provided. If additional sheets are used, enter the total amount of sponsorships on the additional sheets in Row 4, Column 4.

Sponsorship of media programs broadcasting social and competitive sports:

- Column 2.1: Name of sponsored media program: Enter the name of the media program that was sponsored.

- Column 2.2: Name of broadcasting media: Enter the name of the television channel, radio station, online platform, or other media outlet broadcasting the sponsored media program.
- Column 3: Date of payment of sponsorship: Enter the date on which the sponsorship payment was made.
- Column 4: Amount of sponsorship: Enter the amount of sponsorship paid in money.

Add the amounts entered in Column 4 and enter the total in the box provided. If additional sheets are used, enter the total amount of sponsorships on the additional sheets in Row 4, Column 4.

Total Column 4 in "Sponsorship of teams participating in social and competitive sports" and "Sponsorship of media programs broadcasting social and competitive sports" and transfer the total sponsorship amount to Item S1.

MALDIVES
INLAND REVENUE
AUTHORITY

MIRA

FOR QUERIES:

1415
1415@mira.gov.mv

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