

Statement of Interim Payment TRANSITIONAL ACCOUNTING PERIOD

BPT TIN (Taxpayer Identification Number)

Taxpayer Name

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Your TIN as it appears on your Notification of Registration

Your name as it appears on your Notification of Registration

Transitional Accounting Period

D	D	M	M	Y	Y	Y	Y	D	D	M	M	Y	Y	Y	Y
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From

To

- Interim payments for transitional accounting periods referred to in Tax Ruling Number TR-2015/B47 must be paid by the deadlines specified in that Ruling.
- Pursuant to Section 23(h) of the Business Profit Tax Act, tax which is not paid by the due date shall be subject to interest at the rate of 5% per annum from one month after that date until the tax is paid, in addition to the civil penalties specified in Section 33(a).
- You are not required to pay the interim payments if:
 - (1) the grossed up amount of tax payable for the preceding tax year was less than MVR 2,000 (Two Thousand Rufiyaa), or
 - (2) if you were not within the charge to tax in the preceding tax year and your estimated amount of tax payable for the tax year in question is less than MVR 2,000 (Two Thousand Rufiyaa).

I This is your:

- (a) First interim payment for the transitional accounting period
- (b) Second interim payment for the transitional accounting period

II What is your presentation currency?

This is the currency you have chosen to prepare your financial statements under Section 67 of the BPT Regulation

- (a) Rufiyaa
- (b) United States Dollar

- 1 Tax payable for the preceding tax year
- 2 Grossed up amount of tax payable for the preceding tax year *(See note below)*
- 3 Interim payment due
 - If the transitional accounting period commenced on or before 31 July, multiply Box 2 by 0.50
 - If the transitional accounting period commenced after 31 July, transfer from Box 2
- 4 Business profit tax paid in excess to date
- 5 Interim payment payable *(Box 3 minus Box 4)*

(Rounded off)

Pay this amount if the amount in Box 3 is more than MVR 1,000 and this is a positive amount.

Note:

Use the formula below to calculate the grossed up amount:

$$\frac{\text{Tax payable for the most recent accounting period for which a BPT return had been filed as of the due date for the interim payment}}{\text{Number of days in the most recent accounting period for which a BPT return had been filed as of the due date for the interim payment}} \times \text{Number of days in the transitional accounting period}$$

Declaration

I declare that the information in this statement is true and correct and represents my interim payment assessment as required under the Business Profit Tax Act (Law Number 5/2011), and that I am authorised to sign this statement.

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Designation			Date	Signature & Seal								

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