**BPT Return Filing Requirements for the tax year 2016**

**companies, partnerships and other persons except individuals and deemed partnerships**

Do I have to file the BPT Return?  When is my Return due?  What form do I have to submit?  

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**You MUST file the BPT Return**  
Submit BPT Return by 30 June of the following tax year  
Are you an insurance company?  
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Submit MIRA 305  
Are you a non-resident airline/shipping operator?  
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Submit MIRA 304  
Do you opt to calculate your taxable profits as per the apportionment method in Tax Ruling B29?  
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Submit MIRA 306  

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Do I need to submit any supporting documents with the Return?  Should I appoint a MIRA approved auditor?  What supporting documents should I submit with the Return?  

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Is your income ONLY from rent of immovable property?  
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Did you opt for the “20% deduction” option?  
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Are you a Company?  
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Are you preparing your accounts on cash basis?  
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**Category A or B**  
1. Statement of Profit or Loss and Other Comprehensive Income  
2. Statement of Financial Position  
4. Statement of Changes in Equity  
5. Notes to the financial statements  
6. Auditor’s Report  
7. Directors’ Report (only for companies)

**Category A, B or C**  
1. Statement of Profit or Loss and Other Comprehensive Income  
2. Statement of Financial Position  
4. Statement of Changes in Equity  
5. Notes to the financial statements  
6. Directors’ Report (only for companies)