You MUST file the BPT Return

Submit BPT Return by 30 June 2020

Are you an insurance company?
Yes
Submit MIRA 305

No

Are you a non-resident airline/shippping operator?
Yes
Submit MIRA 306

No

Do you opt to calculate your taxable profits as per the apportionment method in Tax Ruling B29?
Yes

No

Submit MIRA 304

Do I have to file the BPT Return?

When is my Return due?

What form do I have to submit?

Submit MIRA 305

Submit MIRA 304

Submit MIRA 306

BPT Return Filing Requirements for the tax year 2019
for companies, partnerships and other persons except individuals and deemed partnerships

Is your income ONLY from rent of immovable property?

Yes

No

Did you opt for the “20% deduction” option?

Yes

No

Are you a Company?

Yes

No

You MUST submit financial statements with the BPT Return

You MUST appoint a MIRA approved auditor for tax year 2019

You are required to submit your turnover for the year 2019 less than MVR 10 Million?

Yes

No

Submit ONLY the BPT Return

Are you required to submit any supporting documents?

Yes

No

You are not required to appoint a MIRA approved auditor for tax year 2018?

Yes

No

Do you opt to calculate your taxable profits as per the apportionment method in Tax Ruling B29?

Yes

No

Category A

Category A or B

Category A, B or C

1. Statement of Profit or Loss and Other Comprehensive Income
2. Statement of Financial Position
3. Statement of Cash Flow
4. Statement of Changes in Equity
5. Notes to the financial statements
6. Auditor’s Report
7. Director’s Report (only for companies)

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