

# Interim Return INCOME TAX

TIN (Taxpayer Identification Number)

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Your TIN as it appears on your Notification of Registration

Taxpayer Name

Your name as it appears on your Notification of Registration

Taxpayer Type (Tick the applicable boxes)

|                                     |   |                               |   |                                  |
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| <input type="checkbox"/> Individual | <input type="checkbox"/> Company / Partnership / Others | <input type="checkbox"/> Bank | <input type="checkbox"/> Non-resident shipping or aircraft operator | <input type="checkbox"/> Insurer |
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If you are a company within a group of companies, provide the number of companies in the group subject to income tax (exclusive of you)

Your total income for the year is remuneration derived solely from one employer →

(This applies only if you are an individual. If yes, tick the box and fill in item ❶ and leave the rest of the form blank.)

Accounting Period (These are the dates specified in your financial statements)

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From

To

- You are required to file an interim return for this tax year if your annualized income tax payable for the previous tax year was more than MVR 20,000.
- If this is your first tax year and your estimated income tax payable for this tax year is more than MVR 20,000, you are required to file an interim return and make an interim payment.
- However, you are not required to make an interim payment if your total income for the year is remuneration derived solely from one employer.
- If your annualized income tax payable for your previous tax year was more than MVR 20,000, and, you do not choose to base your interim payment on the estimated income tax payable for this year, complete Section A.
- If this is your first tax year, estimate the amount of interim payment payable in Section B.
- If you have reasonable grounds to believe that your income tax payable for this tax year will be less than your annualized income tax payable for your previous tax year, and would like to base your interim payment on the estimated amount of income tax payable for this year, complete Section B.
- Wherever the word BPT is used in this return, for banks, it means Bank Profit Tax.

❶ This is your:

- (a) First interim return  
 (b) Second interim return

❷ What is your presentation currency?

- (a) Rufiyaa  
 (b) United States Dollar

❸ Your interim payment is based on:

- (a) Your income tax payable for your previous tax year (If yes, complete Section A)  
 (b) Estimated income tax payable for this year (If yes, complete Section B)

## SECTION A: INTERIM PAYMENT PAYABLE BASED ON INCOME TAX PAYABLE FOR PREVIOUS TAX YEAR

- 1 Income tax payable for previous tax year
- 2 Annualized income tax payable for previous tax year (See note 1 below)
- 3 Interim payment due (Box 2 multiplied by 0.50)
- 4 EWT deducted by your payer
- 5 NWT deducted by your payer
- 6 BPT and income tax paid in excess to date
- 7 Interim payment payable (Box 3 minus Box 4, Box 5 and Box 6. If this figure is negative, enter zero.)

(Rounded off to two decimals)

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Note 1:

Annualized amount must be calculated as follows:

$$\frac{\text{Box 1}}{\text{Number of days in the accounting period in the previous tax year}} \times 365$$

EWT = Employee Withholding Tax

NWT = Non-Resident Withholding Tax

Pay this amount if the amount in Box 3 is more than MVR 10,000 or USD 648.51. If the amount in Box 3 is less than or equal to MVR 10,000 or USD 648.51, you do not have an interim payment liability.



**Taxable income from gifts and other income  
(before zakat al-mal, donations and business loss relief)**

- 34 Gross amount of gifts 

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- 35 Other income (other than business income, remuneration and capital gains) 

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- 36 Total taxable income from gifts and other income before zakat al-mal, donations and business loss relief *(Sum of Boxes 34 and 35)*

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**Taxable capital gains  
(before zakat al-mal, donations and business loss relief)**

- 37 Capital gains derived 

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- 38 Capital losses incurred 

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- 39 Capital loss deductible *(Lower of Boxes 37 and 38)*

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- 40 Capital gains before capital loss relief, zakat al-mal and donations *(Box 37 minus Box 39)*

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- 41 Capital loss brought forward from previous year 

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- 42 Capital loss relief *(Lower of Boxes 40 and 41)*

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- 43 Capital gains for the year before zakat al-mal and donations *(Box 40 minus Box 42)*

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- 44 Capital loss for the year available to be carried forward *(If Box 38 is greater than Box 39, subtract Box 38 from Box 39. Otherwise, enter zero.)*

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- 45 Total taxable income before zakat al-mal and donations and business loss relief *(Sum of Boxes 26, 33, 36 and 43)*

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**NOTE 1: ALLOCATION OF ZAKAT AL-MAL**

- Allocate the amount in Box 46 to Boxes 51 to 53.
- The amounts allocated to Boxes 51 to 53 must not exceed the amounts in Boxes 48, 49 and 50, respectively.
- You must fully exhaust the amount in Box 48 before you allocate an amount to Box 52, and you must fully exhaust the amounts in Box 48 and Box 49, respectively, before you allocate an amount to Box 53.

**NOTE 2: ALLOCATION OF DONATIONS TO APPROVED CHARITABLE ORGANIZATIONS**

- Allocate the amount in Box 59 to Boxes 60 to 62.
- The amounts allocated to Boxes 60 to 62 must not exceed the amounts in Boxes 54, 55 and 56, respectively.
- You must fully exhaust the amount in Box 54 before you allocate an amount to Box 61, and you must fully exhaust the amounts in Box 54 and Box 55, respectively, before you allocate an amount to Box 62.

# DEDUCTION OF ZAKAT AL-MAL, DONATIONS AND BUSINESS LOSS RELIEF

Total Zakat al-mal paid

46

Donations made to State institutions and approved charitable organizations

47

Fill in the following to arrive at your taxable income after zakat al-mal and donations and business loss relief.

| Details   | Income from remuneration & gifts & other income   | Income from capital gains   | Income from business  | TOTAL  |
|---|---|---|---|--|
| Taxable income before zakat al-mal, donations and loss relief | 48 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Sum of Boxes 33 and 36)   | 49 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Transferred from Box 43)  | 50 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Transferred from Box 26)  | NOT APPLICABLE   |
| Allocation of Zakat al-mal paid (See Note 1 on Page 3)        | 51 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Allocate as per Note 1. This figure should not be greater than Box 46 and Box 48) | 52 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Allocate as per Note 1. This figure should not be greater than Box 46 and Box 49) | 53 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Allocate as per Note 1. This figure should not be greater than Box 46 and Box 50) | NOT APPLICABLE   |
| Taxable income before donations                               | 54 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Box 48 minus Box 51)  | 55 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Box 49 minus Box 52)  | 56 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Box 50 minus Box 53)  | 57 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Sum of Boxes 54 to 56) |
| 5% of taxable income before donations                         |   |   | → 58 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Multiply Box 57 by 0.05)  |  |
| Donations deductible  |   |   | → 59 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Lower of Boxes 47 and 58)   |  |
| Allocation of deductible donations (See Note 2 on Page 3)     | 60 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Allocate as per Note 2. This figure should not be greater than Box 59 and Box 54) | 61 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Allocate as per Note 2. This figure should not be greater than Box 59 and Box 55) | 62 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Allocate as per Note 2. This figure should not be greater than Box 59 and Box 56) | NOT APPLICABLE   |
| Taxable income before loss relief                             | 63 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Box 54 minus Box 60)  | 64 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Box 55 minus Box 61)  | 65 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Box 56 minus Box 62)  | 66 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Sum of Boxes 63 to 65) |
| Business loss brought forward                                 | NOT APPLICABLE  | NOT APPLICABLE  | 67 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Lower of Boxes 65 and 67)   | NOT APPLICABLE   |
| Business loss relief  | NOT APPLICABLE  | NOT APPLICABLE  | 68 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Lower of Boxes 65 and 67)   | NOT APPLICABLE   |
| Taxable income for the year                                   | 69 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Transferred from Box 63)  | 70 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Transferred from Box 64)  | 71 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Box 65 minus Box 68)  | 72 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(Sum of Boxes 69 to 71) |

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Transfer to 73 or 74 or 79

# SECTION C

## COMPUTATION OF TAX LIABILITY

### 1. Tax liability computation for banks *(To be filled by banks only)*

**73** Tax liability for the year *(Multiply Box 72 by 0.25. Transfer this figure to Box 8.)*

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### 2. Tax liability computation for persons other than individuals

- 74** Taxable income for the year *(Transferred from Box 72)*
- 75** Size of the tax bracket available at 0% *(See Note 3 below)*
- 76** Amount subject to tax at 0% *(Lower of Boxes 74 and 75)*
- 77** Amount subject to tax at 15% *(Box 74 minus Box 75. If the figure is negative, enter zero.)*
- 78** Tax liability for the year *(Multiply Box 77 by 0.15. Go to Box 91 on Page 6 if you are a non-resident deriving income under Section 11(r) of the Act.)*

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**Transfer to 8**

**NOTE 3:**

Tax-free bracket must be calculated as follows:

$$\frac{\text{Number of days in the accounting period}}{365} \times \frac{\text{MVR 500,000 or USD 32,425.42}}{A+1}$$

If you are a company in a group of companies, A is the number of companies in the group (excluding you) which are subject to income tax. If not, A is 0 (zero).

### 3. Tax liability computation for Individuals

**79** Taxable income for the year *(Transferred from Box 72)*

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**NOTE 4:**

- If the accounting period starts on the first day of a month, use this formula to calculate the size of the tax bracket →  $\frac{n}{12} \times m$
- If the accounting period starts on a date other than the first day of a month, use the formula below to calculate the size of the tax bracket

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

*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

|                                       |          |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Size of tax bracket available at 0%   | <b>A</b> | → | <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><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> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Size of tax bracket available at 5.5% | <b>B</b> | → | <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><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> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Size of tax bracket available at 8%   | <b>C</b> | → | <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><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> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Size of tax bracket available at 12%  | <b>D</b> | → | <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><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> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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*Divide the taxable income in Box 79 using the formulae in Note 4, filling each tax bracket starting from the bracket taxed at 0%, in that order. Amounts entered in each tax bracket must not exceed the size of the bracket available.*

|  | Taxable Income<br><small>(Rounded off to two decimals)</small>  |  | Tax Liability<br><small>(Rounded off to two decimals)</small>   |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| <b>80</b> Amount subject to tax at 0%  | <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><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>                                |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  | → | <b>81</b> <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><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> 0 |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| <b>82</b> Amount subject to tax at 5.5%  | <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><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> |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |   | →   | <b>83</b> <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><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> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| <b>84</b> Amount subject to tax at 8%  | <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><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> |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |   | →   | <b>85</b> <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><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> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| <b>86</b> Amount subject to tax at 12%   | <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><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> |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |   | →   | <b>87</b> <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><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> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| <b>88</b> Amount subject to tax at 15%   | <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><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> |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |   | →   | <b>89</b> <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><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> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| <b>90</b> Total tax liability for the year <i>(Sum of Boxes 83, 85, 87 and 89. Go to Box 91 on Page 6 if you are a non-resident deriving income under Section 11(r) of the Act.)</i> |   |  | <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><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> |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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