

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



ދިވެހިސަރުކާރުގެ ގެޒެޓް

ވޮލިއުމް: 43 ރަޔަދަތު: 263 ބަންދުވަސް: 13 ފެބްރުއަރީ 1435 - 8 ސެޕްޓެމްބަރު 2014 ރަދ

ޖަލީސާ ސަރުކާރު: TR-2014/B37

ޖުލައިގެ ޖަލީސާ

ޖުލައިގެ ޖަލީސާ ބޭއްވުމަށް ބޭނުންކުރާ ޖަލީސާ ޖަލީސާ ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރެވިފައި ވެއެވެ.

- ޖުލައިގެ ޖަލީސާ ބޭއްވުމަށް ބޭނުންކުރާ ޖަލީސާ ޖަލީސާ ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރެވިފައި ވެއެވެ.
- ޖުލައިގެ ޖަލީސާ ބޭއްވުމަށް ބޭނުންކުރާ ޖަލީސާ ޖަލީސާ ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރެވިފައި ވެއެވެ.
- ޖުލައިގެ ޖަލީސާ ބޭއްވުމަށް ބޭނުންކުރާ ޖަލީސާ ޖަލީސާ ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރެވިފައި ވެއެވެ.
- ޖުލައިގެ ޖަލީސާ ބޭއްވުމަށް ބޭނުންކުރާ ޖަލީސާ ޖަލީސާ ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރެވިފައި ވެއެވެ.

ޖުލައިގެ ޖަލީސާ ބޭއްވުމަށް ބޭނުންކުރާ ޖަލީސާ ޖަލީސާ ސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރެވިފައި ވެއެވެ.

ފޯން: 3336137 ، 3323701
 ފެކްސް: 3325500
 ފީލްޑް: gazette@po.gov.mv
 ވެބްސައިޓް: www.gazette.gov.mv

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



MALDIVES INLAND REVENUE AUTHORITY
Malé, Republic of Maldives

TAX RULING

Business Profit Tax: Determining the date on which a payment subject to withholding tax is made

Reference No.: TR-2014/B37

Date of issue: Monday, 8 September 2014

This ruling is issued pursuant to the authority granted under Section 84 of the Tax Administration Act (Law Number 3/2010) as amended by Law Number 14/2011. Unless otherwise stated, all references to the Act are to the Business Profit Tax Act (Law Number 5/2011). This ruling is legally binding.

Introduction

1. This ruling explains the date on which a payment subject to withholding tax shall be deemed to have been made.
2. Section 6 of the Act states:
 - (a) If the following payments are *paid* or payable in any tax year to a Person who is not resident in Maldives in that year, then the Person who makes the payment shall be chargeable to tax in respect to such payment, under this Section.
(emphasis added)
3. Section 25 of the Act states:
 - (a) Tax charged in respect of any payment under Section 6 of this Act:
...
 - (3) shall be paid to the MIRA not later than the 15th day of the month following the month in which *the payment is paid or adjusted from accounts*, whichever is the earlier.
(emphasis added)

Ruling

4. For the purposes of sections 6 and 25(a) of the Act, a payment falling within section 6 of the Act shall be deemed to have been made on the following dates:
 - (a) Where the payment is made in cash, the date on which the cash is received by the payee or any person that receives the payment on behalf of the payee;
 - (b) Where the payment is made by cheque, the date on which the cheque is issued;
 - (c) Where the payment is made by telegraphic transfer, the date on which the payment is debited to the payer's bank account;
 - (d) Where the payment is made by an adjustment from accounts, the date of the accounting entry which adjusts the accounts.

Date of Effect

5. This ruling shall have effect from its date of issue.

کے لیے، ہمیں اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے



اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے

اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے

اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے



اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے اپنی آواز سننے کے لیے