

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



ପ୍ରକାଶନ ମାର୍ଗରେ ଯୁଦ୍ଧ

خواسته: 44 | محرّف: 341 | محرّر: 6 | تاریخ انتشار: 17 - 1437 | مجموع: 2015

TR-2015/B47 : سُرْتَهُو مُسْرِتَهُو سُرْتَهُو مُسْرِتَهُو

መ.፩፪፭፻፲፭

وَالْمُؤْمِنُونَ سَرِيْحٌ حَسْنٌ مُّكَفَّلٌ مُّكَفَّلٌ مُّكَفَّلٌ مُّكَفَّلٌ

ମୁଦ୍ରିତ ପ୍ରକଟଣ ନାମ ଓ ଠିକ୍ ଠିକ୍
ମୁଦ୍ରିତ ପ୍ରକଟଣ ନାମ ଓ ଠିକ୍ ଠିକ୍
ମୁଦ୍ରିତ ପ୍ରକଟଣ ନାମ ଓ ଠିକ୍ ଠିକ୍



۶۰۰ مکالمه شفیعیه میرخوارشیه میرخوارشیه

ଶ୍ରୀମଦ୍ଭଗବତ

وَمُؤْمِنٍ بِرَبِّهِ وَلَا يَكُونُ مُشْكِنًا لِّلَّهِ

TR-2015/B47 :۲۰۱۵ میں ۹۰٪

مکتبہ میرٹ سرٹیفیکیشنز 17 2015ء (ڈگری مسٹر گرین)

۲۰۵

1. **କୁର୍ମାଶିଖର ପାଦରେ କୁର୍ମାଶିଖର ପାଦରେ** କୁର୍ମାଶିଖର ପାଦରେ କୁର୍ମାଶିଖର ପାଦରେ

(-) حنفی-قریب مذکور تصریح کرد: بزرگ سرچ مه رئیس دفتر امور خارجی، رئیس

(ر) حکم مذکور را در مورد این مسأله بررسی کنید.

2. د. تاریخ پذیرش پرونده: ۱۱ مهر ۱۳۹۷ (تاریخ پذیرش پرونده) (ردیف ۲)

جِرْجَرُ مَوْلَانَهُ

٤. **ج** میں اسی طریقے کا مثال ہے۔

$$\frac{500,000}{(1 + A)} \times \frac{365}{\text{أيّامِ المُؤْمِنَةِ}} =$$

A جَرْجِيرٌ مُّكَبَّلٌ مُّكَبَّلٌ مُّكَبَّلٌ مُّكَبَّلٌ مُّكَبَّلٌ مُّكَبَّلٌ مُّكَبَّلٌ مُّكَبَّلٌ

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(ر) دستوری خواهد بود که در آن مورد از تصریحات مذکور شده در این فقره مطابق باشد و میتواند مورد تصریح مذکور شود. این تصریح مذکور در این فقره میتواند مورد تصریح مذکور شود.

$$\begin{array}{c}
 \text{مُسْتَرْجِعٌ بَرْوَى قَدْرَ سَرْجَعٍ قَرْنَانَى سَهْرَى يَعْزِى} \\
 \text{بَرْوَى سَهْرَى يَعْزِى بَرْوَى سَهْرَى يَعْزِى بَرْوَى سَهْرَى يَعْزِى} \\
 \text{رَسْوَدَنَى بَرْوَى قَدْرَ سَرْجَعٍ بَرْوَى سَهْرَى يَعْزِى} \\
 \text{رَسْوَدَنَى بَرْوَى قَدْرَ سَرْجَعٍ بَرْوَى سَهْرَى يَعْزِى} \\
 \hline
 2 & X & \text{رَسْوَدَنَى بَرْوَى قَدْرَ سَرْجَعٍ بَرْوَى سَهْرَى يَعْزِى} \\
 & & \text{بَرْوَى سَهْرَى يَعْزِى بَرْوَى سَهْرَى يَعْزِى بَرْوَى سَهْرَى يَعْزِى}
 \end{array}$$

(سر) میں مذکور ہے کہ تحریک ملٹری چین کے اگرچہ 31 جنوری کو فرستہ میں پرستہ میں پرستہ،
میں مذکور ہے کہ تحریک ملٹری چین کے اگرچہ 31 جنوری کو فرستہ میں پرستہ میں پرستہ،

جعفر بن سعد

رِسْمِيْتُوْجِيْرِ رِسْمِيْتُوْجِيْرِ دَارِ حَرَمَدَوْدَرِ
رِسْمِيْتُوْجِيْرِ دَارِ حَرَمَدَوْدَرِ دَارِ حَرَمَدَوْدَرِ
رِسْمِيْتُوْجِيْرِ دَارِ حَرَمَدَوْدَرِ دَارِ حَرَمَدَوْدَرِ
رِسْمِيْتُوْجِيْرِ دَارِ حَرَمَدَوْدَرِ دَارِ حَرَمَدَوْدَرِ

٧- مُؤْمِنٌ بِهِ وَمُؤْمِنٌ بِرَبِّهِ وَمُؤْمِنٌ بِالْمُحَمَّدِ وَمُؤْمِنٌ بِالْأَئِمَّةِ وَمُؤْمِنٌ بِالْمُسْلِمِينَ وَمُؤْمِنٌ بِالْجَنَّةِ وَمُؤْمِنٌ بِالْمُكَفَّرِينَ وَمُؤْمِنٌ بِالْمُنْكَرِ وَمُؤْمِنٌ بِالْمُحَكَّمِ

$$\frac{\text{اَسْمَوْقُوقُوسْ رَسْتَفَنْجَرْ}}{\text{رَشْسَرْ قَرْوَرْ دَيْهَقَرْ}} \times \frac{\text{اَسْمَوْقُوكْ دَيْهَقَرْ}}{\text{رَشْسَرْ قَرْوَرْ دَيْهَقَرْ}} = \frac{\text{اَسْمَوْقُوكْ دَيْهَقَرْ}}{\text{رَشْسَرْ قَرْوَرْ دَيْهَقَرْ}}$$



MALDIVES INLAND REVENUE AUTHORITY

Malé, Republic of Maldives

TAX RULING

Business Profit Tax: Effect of change of accounting period

Reference No.: TR-2015/B47

Date of issue: Thursday, 17 December 2015

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), and all references to the Regulation are to the Business Profit Tax Regulation (Regulation Number 2011/R-35) as amended. This ruling is legally binding.

Introduction

1. This ruling prescribes:
 - (a) the methods of calculation of the tax-free threshold and interim tax payments; and
 - (b) the due dates for filing returns and making tax payments, in respect of a transitional accounting period which results from the change in a taxpayer's accounting period.
 2. This ruling supersedes Tax Ruling TR-2013/B34 (Effect of change of accounting period (Revised)), issued on 11 May 2013.

Ruling

3. Where a Person changes his accounting period, and such change results in an accounting period of less than 12 months (“the transitional accounting period”), the Person shall file a tax return and statement of interim payment, and pay the interim payment for the transitional accounting period, as prescribed in this ruling.

4. The tax-free threshold specified in section 7 of the Act, which is applicable to the transitional accounting period, shall be adjusted on a pro-rata basis, using the following formula:

$$\frac{\text{MVR } 500,000}{(1 + A)} \times \frac{\text{Number of days in the transitional accounting period}}{365}$$

where A = the number of subsidiaries that are within the charge to tax in the Maldives.

5.

- (a) Where a transitional accounting period commences on or before 31 July in any tax year, the Person shall file statements of interim payment and pay the interim payments for the transitional accounting period by 31 July that falls within the transitional accounting period (being the first interim payment for the transitional accounting period) and by 31 January that falls immediately after the end of the transitional accounting period (being the second interim payment for the transitional accounting period), and each payment shall be calculated in accordance with the following formula:

$$\frac{\text{Tax payable for the most recent accounting period for which a BPT return had been filed as of the due date for the interim payment}}{2} \times \frac{\text{Number of days in the transitional accounting period}}{\text{Number of days in the most recent accounting period for which a BPT return had been filed as of the due date for the interim payment}}$$

- (b) Where a transitional accounting period commences after 31 July in any tax year, the Person shall file a statement of interim payment and pay the interim payment for the transitional accounting period by 31 January that falls immediately after the end of the transitional accounting period, and that payment shall be calculated in accordance with the following formula:

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	$\times \frac{\text{Number of days in the transitional accounting period}}{\text{Number of days in the most recent accounting period for which a BPT return had been filed as of the due date for the interim payment}}$
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- (c) Paragraphs 5(a) and (b) of this ruling shall apply notwithstanding that an amount of interim payment in relation to a transitional accounting period and an amount of interim payment in relation to an accounting period preceding the transitional accounting period may be payable on the same due date or relate to the same tax year.
 - 6. Notwithstanding paragraph 5(a) of this ruling, since Tax Ruling TR-2015/B46 (Ninth amendment to the Business Profit Tax Regulation) was issued after the due date for the first interim payment for the tax year 2015, Persons who change their accounting period in 2015 pursuant to Tax Ruling TR-2015/B46 shall not be required to pay the first interim payment for the transitional accounting period. For the avoidance of doubt, Persons who change their accounting period in 2016 pursuant to Tax Ruling TR-2015/B46 shall pay the first interim payment for the transitional accounting period as prescribed in paragraph 5(a) of this ruling.
 - 7. The Person shall calculate the interim payment payable for the accounting period immediately following the transitional accounting period using the following formula:

Tax payable for the transitional accounting period	Number of days in the accounting period immediately following the transitional accounting period
2	Number of days in the transitional accounting period

8. The Person shall file his tax return for the transitional accounting period on or before the deadline specified in section 17(d) of the Act, and pay the final payment for the transitional accounting period in accordance with section 24 of the Act.
 9. The tax return referred to in paragraph 8 of this ruling shall be filed together with financial statements prepared in accordance with Tax Ruling TR-2015/B39 (Submission of financial statements and appointment of auditors).
 10. This ruling is subject to section 20(d) of the Regulation.

Date of Effect

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

This is the unofficial translation of the original ruling issued in Dhivehi. In the event of conflict between this translation and the Dhivehi version of this ruling, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this ruling and this translation be read concurrently.

፩፻፲፭ ዓ.ም. ቀን ከፌዴራል ማስተዳደር ተስፋዕስ የዚህ የፌዴራል ማስተዳደር ተስፋዕስ የፌዴራል ማስተዳደር



አዲስ አበባ - የሰውያን ትኅንስ ትኅንስ ትኅንስ - ትኅንስ ትኅንስ ትኅንስ 12:30 ስ. 1:00 ስ. 3:30 ስ. 4:00 ስ. 4:00
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የትኅንስ ትኅንስ - ትኅንስ 3:30 ስ. 4:00 ስ. 4:00



የጊዜዎች ትኅንስ ትኅንስ 7:45 ስ. 7:00 ስ. 7:00 ስ. 7:00