

Jurisdiction's name:

Maldives

Information on Residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

The section 79(kk) of the Income Tax Act details how the residency status for individuals are determined in Maldives. The section as follows:

(kk) “Resident” means:

(1) in the case of an individual, any person:

- i. whose permanent place of living is in the Maldives; or*
- ii. who is present in the Maldives or intends to be present in the Maldives for an aggregate of 183 (One Hundred and Eighty-Three) days or more in any 12 (Twelve) month period commencing or ending during a tax year; or*
- iii. who is an employee or official of the Government of the Maldives and is posted overseas during a tax year;*

Section II – Criteria for Entities to be considered a tax resident

Under the Income Tax Act of Maldives, an entity will be a resident for tax purposes in Maldives if any of the following applies:

Section 79 (kk):

(2) in the case of a company, a company:

- i. that is incorporated in the Maldives; or*
- ii. that has its head office in the Maldives; or*
- iii. the control and management of which is in the Maldives.*

(3) in the case of a partnership, a partnership:

- i. that is formed in the Maldives; or*

ii. *the control and management of which is in the Maldives.*

(4) in the case of a trust:

iii. *a trust that is formed or settled in the Maldives: or*

iv. *a heritage trust of a deceased person who was resident in the Maldives; or*

v. *a trust that was operated in the Maldives at point in time during a tax year.*

(5) any State office.

Additional details of this section can be found in the [Income Tax Act](#).

Section III – Entity types that are as a rule not considered tax residents

The Maldivian regulations does not have a legal or administrative provision that determines that a particular type of entity would not be considered as tax residents.

Section IV – Contact point for further information

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