



MALDIVES  
INLAND REVENUE  
AUTHORITY

# How to Complete Registration of Charitable Organizations (MIRA 103)

This is a step-by-step guide to help you complete the Registration of Charitable Organizations (MIRA 103, version 20.1). Most of your questions will be answered here. If you need more help, call 1415 or send an email to [1415@mira.gov.mv](mailto:1415@mira.gov.mv)

Published on 28 January 2021

## Read the following instructions before you read the rest of the guide.

1. Complete this form to register your organization / entity as a charitable organization with the MIRA.
2. Section 21(a) of the Income Tax Act (Law Number 25/2019) allows a deduction in respect of donations made by a person to a charitable organization approved by the Commissioner General.
3. Section 12(d) of the Act exempts such organizations from Income Tax.
4. Organizations falling within sections 21(a) and 12(d) of the Act who wish to be approved by the Commissioner General are required to submit this application to MIRA under Chapter 6 of the Income Tax Regulation (2020/R-21) as amended.
5. If you are submitting this form via email, scan the original of the completed form and email to [registration@mira.gov.mv](mailto:registration@mira.gov.mv). You must attach the documents required along with the form.

# How to Complete Registration of Charitable Organizations (MIRA 103)

## Item 1: About the organization

Write the name of the organization, registration number and registration date here. In the box provided write a brief description of the objectives of the organization.

Example													
1. About the organization	<table border="1"><tr><td colspan="2">Dhondheeni Sports Club</td></tr><tr><td colspan="2"><small>Name of the Organization</small></td></tr><tr><td>CA: 25/2016</td><td>1 2 0 9 2 0 1 6</td></tr><tr><td><small>Registration Number</small></td><td><small>Registration Date</small></td></tr><tr><td colspan="2">Main objective is to develop and promote sports and other recreational activities.</td></tr><tr><td colspan="2"><small>Brief Description of the Objectives of the Organization</small></td></tr></table>	Dhondheeni Sports Club		<small>Name of the Organization</small>		CA: 25/2016	1 2 0 9 2 0 1 6	<small>Registration Number</small>	<small>Registration Date</small>	Main objective is to develop and promote sports and other recreational activities.		<small>Brief Description of the Objectives of the Organization</small>	
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Main objective is to develop and promote sports and other recreational activities.													
<small>Brief Description of the Objectives of the Organization</small>													

## Item 2: Purpose for which the organization is established

Select the type which best describes your organization. You need to tick all that applies.

- **Promotion of Islam:** This refers to organizations/entities that work to spread the news of Islam or conduct awareness programs or does related to promote Islam.
- **Enhancing social well-being:** This refers to organizations/entities that work to improve people's ability to interact with people around them through communications skills, having meaningful relationships, respecting themselves and others, and creating a support system.
- **Relief of the Poor:** This refers to organizations/entities established to help the poor people in the society through funding or carrying out awareness campaigns and other related work.
- **Promoting cultural activities:** This refers to organizations/entities that promote cultural activities in relation to language, good manners, celebrations, food, lifestyle and heritage.
- **Medical Relief:** This refers to organizations/entities set up in order to help people in medical crises, aid them financially or carry out other related work to support them.
- **Promoting sports and recreational activities:** This refers to organizations/entities that promote sports and other recreational activities for a non-profit motive.
- **Education:** This refers to organizations/entities that provide public education for public welfare and other related activities that have a non-profit motive.

- **Developing a profession or an industry:** This refers to organizations/entities that provide free professional development opportunities and investments in developing people.
- **Providing humanitarian aid:** This refers to organizations/entities that provide material or logistical assistance for humanitarian purposes, usually in response to humanitarian crises including natural disasters and man-made disaster.
- **Developing a regional or island community:** These are non-profit organizations and entities that contribute to regional or island community development.
- **Conserving the environment or wildlife:** This refers to organizations/entities that seek to conserve, protect and restore habitat areas for wild plants and animals, especially conservation reliant species, and prevent their extinction, fragmentation or reduction in range.

### Example

2. Purpose for which the organization is established  
*Tick all that apply*

- |   |  |
|---|--|
| <input type="checkbox"/> Promotion of Islam                     | <input type="checkbox"/> Enhancing social well-being                             |
| <input type="checkbox"/> Relief of the poor                     | <input type="checkbox"/> Promoting cultural activities                           |
| <input type="checkbox"/> Medical relief                         | <input checked="" type="checkbox"/> Promoting sports and recreational activities |
| <input type="checkbox"/> Education                              | <input type="checkbox"/> Developing a profession or an industry                  |
| <input type="checkbox"/> Providing humanitarian aid             | <input type="checkbox"/> Developing a regional or island community               |
| <input type="checkbox"/> Conserving the environment or wildlife |  |

### Item 3: Registered address.

Enter your registered address as stated in your registration certificate here.

State your 'House Name / Building Name', 'Level', 'Apartment Number', 'Street', 'Atoll/City', 'Postcode', and 'Country' here.

### Example

3. Registered address

Night Rose	G	-
<small>House Name / Building Name</small>	<small>Level</small>	<small>Apartment Number</small>
Finivaa Magu		23055
<small>Street</small>		<small>Postcode</small>
Addu City	Hithadhoo	Maldives
<small>City / Atoll (e.g. "Male", "Vaavu" or "V")</small>	<small>District / Island (e.g. "Maafannu" or "M", "Feldhoo")</small>	<small>Country</small>

## Item 4: Contact details

Enter your contact details here. Please note that email address and either telephone or mobile number is mandatory.

**Example**

4. Contact details <i>Email address and either telephone or mobile number is mandatory</i>	<input type="text"/>	<input type="text" value="7925756"/>	<input type="text" value="Dhondheenisports@gmail.com"/>
	Telephone	Mobile	Email Address

## Item 5: Executive board members

This refers to those individuals who will be managing the day-to-day operations of the entity. You must provide details of at least two members. Please use additional sheets if required.

In the space provided enter the Name, Permanent Address and ID Number of the Executive Board Member as it appears on his/her National Identity Card /Work Permit Card.

## Item 6: Do you conduct any business activity?

Select 'No', if you do not conduct any business activity. If your answer is 'Yes', please write your TIN in the box provided.

**Example**

6. Do you conduct any business activity?	<input checked="" type="radio"/> No	<input type="radio"/> Yes → <input type="text"/>
		Taxpayer Identification Number (TIN)

All persons conducting business activities in the Maldives are required to register with MIRA under the Tax Administration Act (Law Number 3/2010). If you conduct business activities but have not registered with MIRA yet, please submit MIRA 117 (Income Tax Registration) form together with this application in order to obtain your Taxpayer Identification Number.

## Item 7: Have you registered with MIRA before as a charitable organization?

Select 'No', if you have never registered as a charitable organization with MIRA before. If you have registered with MIRA before as a charitable organization and cancelled your registration please select 'Yes', and fill your previous registration number, date of cancellation of registration and reason for cancellation of your registration in this section.

**Example**

7. Have you registered with MIRA before as a charitable organization?

No

Yes →

MIRA Registration Number:

Date of Cancellation of Registration:

Reason for Cancellation of Registration:

## Item 8: Person to contact regarding this application

In this item, write the contact details of a person whom MIRA can contact regarding this registration form.

**Example**

8. Person to contact regarding this application

Name:

Contact Number:

Designation:

Email Address:

## Document Checklist


You are required to submit the documents listed here, together with the application.

- Registration Certificate
- Articles of Association
- Memorandum of Association
- Profile of organization, detailing past activities and future plans
- Business permits (if any)

Please tick the documents that you are submitting along with the application.

## Declaration

The declaration must be only signed by one of the executive board members in item 5 of this application. State your 'Name' (name should be stated as it appears on your National ID Card / Immigration ID Card), 'Contact Number', 'Designation' and the 'Date' the application is signed. Companies, partnerships, trusts, cooperative societies and other legal entities must stamp their official seal next to the signature.

Example			
<b>Declaration</b>			
I declare that the information given on this form is true and correct, and that I am authorised to sign this application. <b>This declaration shall only be signed by one of the executive board members in Item 5 of this application.</b>			
Mr	Ahmed Asim	7925756	
<small>Title</small>	<small>Name</small>	<small>Contact Number</small>	
Executive Board Member	2 1 0 5 2 0 1 7	<small>Date</small>	
<small>Designation</small>			<small>Signature &amp; Seal</small>

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FOR QUERIES

 1415

 1415@mira.gov.mv

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