



MALDIVES
INLAND REVENUE
AUTHORITY

How to complete MIRA 117 form (Registration and Change of Information)

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

1. Complete this form to register yourself or your business activities with us under section 65 of the Income Tax Act (Law Number 25/2019) or to inform us of any changes to the information you have provided upon registration.
2. If you are also required to register with the Ministry of Economic Development and Trade (MED) under the Business Registration Act (Law Number 18/2014), you need not submit this form to MIRA. Instead, you must submit MED's Business Registration form to MED – we will then register your business with us and communicate your registration details with you.
3. If you are a registered taxpayer and wish to register an additional business activity or change any information, enter your Taxpayer Identification Number (TIN) in Item 1 and provide the details of the new business activity or fill in the information as changed, and sign the declaration on page 7 of the form. You are not required to fill in any other part of the form.
4. If you are submitting this form via email, email to registration@mira.gov.mv along with the required documents. You may upload the filled form to [MIRA website](#), or submit the form to your nearest MIRA counter.
5. If your registration as a taxpayer with MIRA was valid as of 1 January 2020, you are not required to apply for registration under the Income Tax Act. However, in that case, MIRA would register you under the Income Tax Act based on the information it has and notify you of your registration.
6. If, anywhere on this form, you are providing the details of a Maldivian, please select “National Identity Card” as ID type and provide the details thereof.
7. It is an offense to declare false information or fail to include required information in this form. The Tax Administration Act imposes severe penalties for such offences.

How to complete MIRA 117 (Registration and Change of Information)

Item 1: What is this application about?

This item indicates the purpose for submitting this form. If you are submitting this form to:

- register yourself for Income tax, select (a).
- register an additional business activity, select (b).
- change the existing registration information, select (b).

1. What is this application about?	☒ (a) New taxpayer registration							
	☐ (b) Registration of new business activity / change of information							
	If you select this option, write your TIN and details of the new business activity and/or the information which changed, and sign the declaration. Do not fill in any other field.							
	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							
	Taxpayer Identification Number (TIN)							
	(Write the first 7 digits of your TIN)							

If you select (b), enter your TIN and fill in the information that has changed, or provide the details of the new business activity, and sign the declaration on page 7 of the form. You are not required to fill in any other part of the form.

Item 2: Taxpayer type

You may carry on your business as an individual, a company, a partnership, a cooperative society or some other form. Select the type which describes you.

(a) **Government office/institution** if one or more of your employees are mandatory to register for Employee Withholding Tax upon fulfilling **either of** the below listed requirement, you are liable to register **ALL** your employees who earn an average monthly remuneration of MVR 30,000 or more in a 12-month period.

- Employee is expected to earn an average monthly remuneration of MVR 60,000 or more during a period of 12 months.
- Employee earns MVR 60,000 or more for 2 consecutive months.

To register Employees with MIRA, you are required to submit MIRA 118 form along with your MIRA 117 form.

(b) **Individual** if you are registered as a sole proprietorship under the Sole Proprietorship Act or if you are an individual who conducts a business activity that falls within the definition of “business” as defined in section 79(y) of the Income Tax Act (Law

Number 25/2019) or an individual deriving remuneration from more than one employer and not registered by the employer and earns a monthly average income in excess of MVR 40,000 in a 12 month period.

Any activity carried on with the intention of making a profit is considered as a “business”, including renting of immovable property. However, it does not include employment.

As per section (4)(c) of the Income Tax Regulation (Regulation Number 2019/R-1090), individuals and deemed partnerships who are not required to register under the Business Registration Act (Law number 18/2014) are not required to register with MIRA if they do not satisfy any of the following conditions:

- Hold a business permit issued by a government authority.
- Having one or more employees who are mandated to register for Employee Withholding Tax.
- Income from ALL business activities during a 12 month period exceeds a monthly average of MVR 40,000.

Even if an individual or deemed partnership is not required to register as per the conditions above, where an individual or deemed partnership is engaged in business and makes a payment specified in section 55 of the Income Tax Act, such individual or deemed partnership must register with MIRA.

Individuals

- (c) Select **Company** if you are incorporated in the Maldives under the Companies Act of the Maldives. You must specify whether the company is a private limited company, public limited company, state owned enterprise, local authority company, foreign investment company or re-registered foreign company. If the companies carry out banking, insurance or international transportation, tick in the respective box that indicates the type of business carried out by the company.

☐ (c) Company →
(Please tick all the applicable boxes)

→ ☒ Private limited company

→ ☐ Public limited company

→ ☐ State owned enterprise

→ ☐ Local authority company

→ ☐ Foreign investment company

→ ☐ Re-registered foreign company

Type of business carried out by the company (Please tick the boxes below if applicable)

☐ Bank →
License no. issued by MMA

☐ Insurance provider →
License no. issued by MMA

☒ International transport operator

- (d) Select **Partnership** if you are registered under the Partnership Act, or if you are a group of persons who share the gross receipts from a commercial activity, whether or not using a separate name and whether or not the persons have joint or common rights in any property that produces the receipts (i.e. a “deemed partnership”). For example, renting out a house registered in the name of two people will be considered as a deemed partnership. You must specify whether you are a general partnership, a limited liability partnership or a deemed partnership.

As per section (4)(c) of the Income Tax Regulation (Regulation Number 2020/R-21), deemed partnerships which satisfy any of the following conditions are required to register with MIRA:

- Hold a business permit issued by a government authority.
- Have one or more employees who are mandated to register for Employee Withholding Tax.
- Income from ALL business activities during a 12 month period exceeds MVR 40,000.

- (e) Select **Trust** if you are registered as a Trust.
- (f) Select **Cooperative Society** if you are registered under the Cooperative Societies Act (Law Number 3/2007).
- (g) Select **Permanent establishment** if your entity qualifies as a permanent establishment. A “permanent establishment” is a fixed place of business through which the business of an enterprise is wholly or partly carried on. Permanent establishment includes a place of management, a branch, an office, a factory, a workshop or a mine, an oil or gas well, a quarry or any other place of exploration or extraction of natural resources,

including vessels and ships and platforms used for the exploration or extraction of natural resources.

Permanent establishment also encompasses;

- a building site, a construction, assembly or installation project or supervisory activities in connection therewith, but only if such site, project or activities last more than 90 (ninety) days.
- the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by the enterprise for such purpose, but only if activities of that nature continue for a period or periods aggregating more than 183 days in any 12 month period commencing or ending in the tax year concerned.
- The exploration or extraction of natural resources, or reaping of benefits associated with natural resources, including fishing, but only if such project or activities last a period or periods aggregating more than 90 days in any 12 month period commencing or ending in the tax year concerned.

Installation or substantial use of mechanical or scientific equipment or machinery for the purposes of or under a contract or agreement for a period aggregating more than 90 days, will also be deemed to constitute a permanent establishment.

- (h) Select **Other** if you conduct business in the Maldives and do not fall within any of the above categories. You must specify the form of your organization (e.g. club, charitable organization).

Item 3: Date on which you became liable to be registered

This item must be completed if you are an individual, a deemed partnership, a government official, a permanent establishment that does not hold a permit or registration, or if you have selected 'Other' as the taxpayer type under item no. 2

Refer to chapter I of the Income Tax Regulation to determine the date on which you became liable to be registered for income tax.

Item 4: Government office details

This item must be completed by government offices or institutions only. Go to item no. 11 after completing this item.

- **Name:** This is the name of the government office or institution.
- **Government Institution Number:** This is the unique number given to each government office or institution by the president office. Write the number given to your office.

Item 5: Corporate details

Companies, partnerships, banks, insurance providers, trusts, cooperative societies, international transport operators and other such entities must complete this item.

- **Name:** This is the name of the business entity.
 - For companies, enter the name of the company as stated in the Company Registration Certificate.
 - For banks, enter the name of the bank as stated in the Bank Registration Certificate.
 - For general or limited liability partnerships, enter the name of the partnership as stated in the Partnership Registration Certificate. For deemed partnerships, you may give your partnership a name or leave it blank. In the case of rental of jointly owned immovable property, you may give a name to your deemed partnership or write the name of the property from which you earn the rental income.
 - For cooperative societies, enter the name of the cooperative society as stated in the Cooperative Society Registration Certificate.
 - For other entities, enter the name of the entity.
- **Registration Number:** This is the registration number issued to you when you registered your entity with the relevant authority. For example, in the case of a company, this will be the registration number in the Company Registration Certificate.
- **Country of incorporation:** This is the country in which the entity is formed as a legal corporation.

Item 6: Permanent establishment details

Permanent establishments that are neither re-registered foreign companies nor foreign investment companies must complete this item. Provide here the details of the agent responsible for the operation in Maldives.

- **Name of the agent:** This is the name of the agent responsible for the operations of the permanent establishment in Maldives.
- **Mobile number of the agent:** Write here the mobile number of the agent.
- **Email address of the agent:** Write here the email address of the agent.

Item 7: Beneficial owners' details

Provide the details of natural persons with direct or indirect ownership interest of 25% or more, and natural persons with controlling interests. It is mandatory that you complete this item if your taxpayer type is not “government office/institution” or “individual”.

Beneficial owner (BO) refers to the natural person(s) who ultimately owns or controls a person and/or the natural person on whose behalf a transaction is being conducted. It also includes those natural persons who exercise ultimate effective control over a legal person or arrangement. Only a natural person can be an ultimate beneficial owner, and more than one natural person can be the ultimate beneficial owner of a given legal person or arrangement.

Reference to “ultimately owns or controls” and “ultimate effective control” refer to situations in which ownership/control is exercised through a chain of ownership or by means of control other than direct control.

BO may be determined through the cascading approach;

- Step I: Identifying BOs based on controlling ownership interest (direct or indirect)
 - ⊖ Person(s) directly or indirectly holding a minimum of 25% ownership interest in the legal person.
 - Shareholders exercising control alone or together with other shareholders, including through:
 - Shareholders agreements
 - Exercise of dominant influence
 - Power to appoint senior management
 - Voting rights and economic rights

If BOs cannot be identified under step I, proceed to step II.

- Step II: Identifying BOs based on their exercising of control over the legal person or arrangement through other means
A person may exercise control by way of:
 - Personal connections to persons in positions described in step I or persons that possess ownership, or
 - Historical or contractual relations to a legal owner, or
 - Close or intimate family relations

If BOs cannot be identified under step II, proceed to step III.

- Step III: Identifying BOs based on the control they exercise over the legal person or arrangement through the positions they hold in the legal person or arrangement
This could be a:
 - Natural person responsible for strategic decisions that fundamentally affect the business practices or general direction of the legal person, such as Directors. A nominee director cannot be a beneficial owner unless the nominee director actually exercises ultimate control or hold ownership in reality. A nominee director is usually just a person whose name appears as a director on paper, but who acts on the instructions of someone else, and BO rules are designed to look behind the nominee arrangement and identify the person who really owns or controls the legal person or arrangement.

- Natural person who exercises executive control over the daily or regular affairs of the legal person through a senior management position. For example, CEO, CFO, MD, President, etc.

Use additional sheets to provide details of every additional beneficial owner.

- **Name:** Write the full name of the BO.
- **Date of birth:** Date of Birth: If BO is a Maldivian, write the date of birth as mentioned in their National Identity Card number. If BO is a foreigner, write the date of birth as mentioned in their passport.
- **Nationality:** If BO is from Maldives, write “Maldivian”. If BO is a foreigner, write the Country as mentioned in their passport.
- **ID Type:** If BO is a Maldivian, select National ID. If BO is a foreigner, select passport.
- **Identification Number:** If BO is a Maldivian, write their National Identity Card number. If BO is a foreigner, write their passport number.
- **House name/ Building name, Level, Apartment number, Street, Postcode, Country, City/Atoll and District/Island:** If BO is a Maldivian, write the permanent address as stated in the National Identity Card and BO is a foreigner write the home address of that foreigner (their home country permanent address).
All the fields under this item are compulsory. However, you may write “-” in Apartment Number if there is no such number. You may write “G” in Level if it is a single-story building.
- **Mobile number of the BO:** Write the mobile numbers of the BO here. This field is mandatory.
- **Email address of the BO:** Write BO’s email address here. This field is mandatory.
- **Nature of ownership interest:** If BO has ownership, then specify whether it is direct or indirect ownership interest. You may select either “direct” or “indirect”. A natural person who holds direct or indirect ownership interest of at least 25% is considered a beneficial owner.
You may leave this field blank if the identified BO does not have ownership interest in the legal person or arrangement.
- **Nature of the controlling interest:** If the BO is identified through their controlling interests in the legal person or arrangement, then specify the nature of such controlling interest. A BO may have controlling interest in the legal person together with ownership interest, and if that is the case, you are required to declare the nature of *ownership interest* and nature of *controlling interest* that the BO holds.
You may tick the applicable checkboxes from (a) to (f) to indicate the nature of the controlling interests that the identified BO holds. You may tick one or more checkboxes where applicable.
 - **(a) Different voting rights:** a person may have “control” due to voting power, even if their ownership interest in the legal person is small.
 - **(b) Power to appoint the majority of senior management:** a person may hold the legal or factual ability to appoint or remove most of the key decision-makers of the entity (CEO, CFO, MD etc) and thus assume “control”.

- (c) **Control through debt instruments:** a person may assume “control” through debt instruments where such debt carries control rights. Examples include:
 - Debt that gives the lender voting rights or governance rights
 - Convertible debt (such as loans that converts to shares under predefined conditions)
 - Debt with negative conditions that restricts the entity from hiring/firing senior management, raising more funds, changing business line, paying dividends etc.
 - Default-triggered control rights that the lender obtains if the borrower fails to meet the debt obligations
- (d) **Control through positions held:** A person is determined to have “control” through the positions they hold in the legal person by taking into account all the positions held by the person (not just the title of the person), including voting rights, economic rights, board management, convertible instruments held, etc.
- (e) **Control through informal means:** a person who does not have legal ownership or written control of the entity, will still be a BO through “control” if in reality they:
 - Direct how the entity is run or operates
 - heavily influence entity’s decisions
 - are a family member of a person with ownership or controlling interest in the entity, or
 - If the entity is economically dependent on them.
- (f) **Other:** If a person is identified to be a BO for a reason other than those mentioned in checkboxes (a) to (e), specify such reason here.

Item 8: Personal details

This item must be completed by individuals only.

- **Title:** Write your title here. For example, Mr, Ms, Dr.
- **First Name** and **Other Names:** If you are a Maldivian, write your first name and other names as they appear on your National Identity Card. If you are a foreigner, write your first name and other names as they appear on Passport.
- **Nationality:** If you are from Maldives, write “Maldivian”. If you are a foreigner, write your Country as mentioned in your passport.
- **Date of Birth:** If you are a Maldivian, write your date of birth as mentioned in your National Identity Card number. If you are a foreigner, write your date of birth as mentioned in passport.
- **Gender:** Write your gender here. For example, Male or Female
- **ID type:** If you are a Maldivian, select National ID. If you are a foreigner, select passport.
- **Identification Number:** If you are a Maldivian, write your National Identity Card

number. If you are a foreigner, write your passport number.

8. Personal details
To be completed ONLY by individuals.

Mr.	Ahmed	Shaheen
Title	First name	Other names
Maldivian	0 1 0 1 1 9 9 0	Male
Nationality	Date of birth	Gender
ID Type → ☒ National ID ☐ Passport		
A123456		
Identification number		

Item 9: Requirement for registration

This item must be completed by individuals and deemed partnerships. You must tick the applicable box.

- You are required to register your business under the Business Registration Act (Law number 18/2014)
- You hold a permit or license, issued by a Government Authority or State Institution, to carry on a business activity
- You are required to withhold tax as employee withholding tax from remuneration paid to a person
- Your average monthly gross income from all business activities in a 12-month period exceeded MVR 40,000
- You derive remuneration from more than 1 employer, have not been already registered by any of the employers and your average monthly income during a 12-month period exceeded MVR 40,000
- Your average monthly gross income for the past 12-month exceeded MVR 60,000
- You are required to make a tax payment or file a return under the Income Tax Act
- You are a person conducting business through a permanent establishment in the Maldives
- Voluntary registration

9. Requirement for registration (To be completed by individuals and deemed partnerships only)

Tick the applicable boxes below

- | | |
|-------------------------------------|---|
| ☐ | You are required to register your business under the Business Registration Act (Law number 18/2014) |
| ☒ | You hold a permit or license, issued by a Government authority or State institution to carry on a business activity |
| ☐ | You are required to withhold tax as employee withholding tax from remuneration paid to a person |
| ☐ | Your average monthly gross income from all business activities in a 12-month period exceeded MVR 40,000 |
| ☐ | You derive remuneration from more than 1 employer, have not been already registered by any of the employers and total of your average monthly income during a 12-month period exceeded MVR 40,000 |
| ☐ | Your average monthly gross income for the past 12-month exceeded MVR 60,000 |
| ☐ | You are required to make a tax payment or file a return under the Income Tax Act |
| ☐ | You are a person conducting business through a permanent establishment in the Maldives |
| ☐ | Voluntary registration |

Item 10: Tax Residency Status

Select your relevant tax residency type.

Resident: If you are a resident in Maldives for tax purpose, tick this box.

In case of an individual, any person who fulfills any one of the below conditions is a resident in Maldives.

- permanent place of living of the person is in the Maldives; or
- the person 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
- the person is an employee or official of the Government of the Maldives and is posted overseas during a tax year

In case of a company, it a resident company in Maldives if any one of the below conditions are met.

- incorporated in the Maldives; or
- has its head office in the Maldives; or
- control and management is in the Maldives

In case of a partnership, if the partnership fulfills any one of the below conditions, the partnership will be a resident in Maldives.

- formed in the Maldives; or
- control and management of which is in the Maldives

Date of commencement of residency: Provide the date of commencement of your residency.

Date of residency cessation: If your residency has ceased, provide the date when it ceased.

Temporary Resident: If you are a temporary resident in Maldives, tick this box.

“Person temporarily resident in the Maldives” means individuals who are resident in the Maldives and satisfy the following conditions:

- permitted to stay in the Maldives under the Maldives Immigration Act (Law number 1/2007); and
- not married to a Maldivian.

Date of commencement of temporary residency: Provide the date of commencement of your temporary residency.

Date of temporary residency cessation: If your temporary residency has ceased, provide the date when it ceased.

Non-resident: If you are a non-resident in Maldives for tax purpose tick the indicated box. You are not a resident in the Maldives if you are not a “temporary resident” or “resident”.

If you changed to non-resident status from previously being a resident or temporary resident, enter the date your residency or temporary residency status ceased in the appropriate box above

Item 11: Contact details

Enter your contact details here.

- **Telephone/Mobile:** Write your telephone and mobile numbers here. It is mandatory for you to write the mobile number.
- **Email Address:** Write your email address here. This field is mandatory. All correspondence sent by us via email will be sent to the email address stated here, and all email correspondence from you to us must also be made from this email address or another of your email addresses registered with us.

Item 12: Registered address

In the case of an individual, if the individual is a Maldivian, write the permanent address as stated in the National Identity Card and if the individual is a foreigner write the home address of that foreigner (their home country permanent address). In the case of a person other than an individual, this is the registered address of the entity.

All the fields under this item are compulsory. However, you may write “-” in **Apartment Number** if there is no such number. You may write “G” in **Level** if it is a single-story building.

12. Registered address	M. MIRA	G	-
	House name / Building name	Level	Apartment number
	Ameenee Magu	xxxx	
	Street	Postcode	
	Maldives	Male' City	Maafannu
	Country	City / Atoll (e.g. "Male", "Vaavu" or "V")	District / Island (e.g. "Maafannu" or "M", "Felidhoo")

Item 13: Postal address

This is the address to which you would like us to post our correspondence to you. Complete this item only if your postal address is different from your registered address or if you are a permanent establishment as specified in the item no. 6 that does not qualify as a corporate entity. Otherwise, leave it blank.

If you are completing this item, all the fields are compulsory. However, you may write “-” in **Apartment Number** if there is no such number. You may write “G” in **Level** if it is a single-story building.

Item 14: Bank account details

This item is not applicable to Government offices. Cheques issued from bank accounts not registered with us will not be accepted when making payments. Complete this item if you wish to register your bank account(s) with us or remove a registered bank account from our registry.

If the account holder of the bank account you wish to register is different from the person in Item 5, 6 or 7 you must submit a letter from the account holder which states that he does not object to you using his bank account in making payments to us.

Indicate whether you want to add or remove an account.

Tick in the “Account to be used for refund” box aligned to the bank account, you want to deposit your refunds.

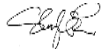
You may use additional sheets if needed. You must also provide the signature of the account holder.

If you wish to remove a bank account already registered with us, complete only Item 1 of the form and provide the details of the account you wish to remove.

14. Bank account details (Not applicable to Government offices)

Cheques issued from bank accounts not registered with MIRA will not be accepted. If the account holder is different from the person in item 5 or 6 or 8, submit a letter of consent from the account holder.

Declaration by account holder: I hereby declare that I have authorised the applicant to register my bank account with MIRA.

Add / Remove	Bank name	Account name	Account number	Account currency	Account to be used for refunds (Tick where applicable)	Signature of the account holder
+ - Add	BML	Ahmed Shaheen	701XXXXXXXXX	MVR	☒	

Item 15: Functional currency

Functional currency is the currency of the primary economic environment in which you operate. Functional currency must be determined by applying the principles in International Accounting Standards 21 (The Effects of Changes in Foreign Exchange Rates).

If your functional currency is Maldivian Rufiyaa (MVR), tick **Rufiyaa (MVR)**.

If your functional currency is a currency other than Maldivian Rufiyaa, tick **other** and write your functional currency.

15. Functional currency



Rufiyaa (MVR)



Other (please specify)



USD

Item 16: Responsible person

This is the responsible person appointed by you in accordance with Section 22 of the Tax Administration Act.

- **Title:** Write his/her title here. (Example: Mr, Ms, Dr)
- **First Name & Other Names:** If the responsible person is a Maldivian, write the First Name and Other Names as they appear on his/her National Identity Card. If the responsible person is a foreigner write the First Name and Other Names as they appear on his/her Passport.
- **ID Type:** If the responsible person is a Maldivian, write his/her National ID Card Number as it is on his/her National ID Card. If the responsible person is a foreigner, write his/her Passport Number as it is on his/her Passport.
- **Contact Details:** Write the Telephone Number of your business establishment and his/her Mobile Number.
- **Email Address:** Write his/her Email Address here. (Important correspondence will be sent to the email address stated here).
- **Signature:** The responsible person must sign this box and give his/her consent to be registered with MIRA as the responsible person appointed by the applicant. If the appointed person's signature is not provided here, you must submit a letter of consent signed by that person.

If a responsible person is not appointed by a company or a partnership, the responsible person will be deemed to be the managing director or the managing partner.

All the responsibilities fulfilled by the responsible person shall be deemed to be fulfilled by the taxpayer.

16. Responsible person
Person appointed under Section 22 of the Tax Administration Act. Email address and mobile number are mandatory.

Ms.

Fathimath

Luha

Title

First name

Other names

ID Type →

☒ National ID

☐ Passport

A100000

Identification number

+(960) 7777777

+()

xx@gmail.com

Telephone

Mobile

Email address

Declaration: I hereby give my consent to be registered with MIRA as the responsible person appointed by the applicant.



Signature

Item 17: Authorised signatories

State here the details of the individual(s) you wish to add/remove as Authorized Signatories to sign your tax returns. If you are an individual and if you leave this item blank, then only the individual stated in item no. 7 will be authorized to sign the tax returns.

In the case of a company or partnership, if you leave this item blank, then only the Managing Director or the Managing Partner can sign the tax returns. In case of all other entities, only the person managing the day-to-day operations of the entity can sign the tax returns if you leave this item blank.

If you wish to assign a person as an authorized signatory, fill up the table and provide the signatures of the people you are appointing. If legal entities are submitting this form online or via email such entities must submit a Board resolution appointing the authorized signatory and attach a letter of consent from the appointed persons.

Please indicate here whether you want to add or remove an Authorized Signatory. Include here, the 'Name' (it appears on the National ID Card / Passport), 'Designation', 'National ID Card Number or Passport Number' and 'Signature' of the individual(s) you wish to add as Authorized Signatories. If an authorised signatory is removed from the registry, their signature is not required here. You can use additional sheets if necessary.

17. Authorised signatories

Fill in the following information about individuals authorised to sign your tax returns.

Note: If an authorized signatory is removed from the registry, their signature is not required here.

Declaration: I hereby give my consent to be appointed as an authorized signatory of the applicant.

Add / Remove	First name	Other names	ID type (Tick where applicable)	Identification card number	Signature
+ - Add	Ahmed	Ali	☒ National ID ☐ Passport	A111111	

Complete the items below if you derive any income other than remuneration from employment.

Item 18: Date of commencement of business/income

State the start date of your business or the date you start receiving income from sources other than business. If you conduct more than one business activity, this is the start date of your very first business activity. Date of commencement of business refers to:

- The date on which a person is granted the permit by the relevant Government Authority to conduct business or,
- Where such a permit is not required, it is the date of commencement of the business activity.

Item 19: Accounting period

The accounting period for all persons is 1 January to 31 December.

Item 20: Industry code

State here the relevant industry code from the “Industry Code” list on page 7 of this form. The industry code must relate to the industry from which you earn your major source of revenue.

For example, if your major source of revenue is from the guesthouse business then write “V3” as your industry code. However, if your major source of revenue is from another industry write the relevant industry code (from A to U) here. Please note that you can write only one industry code.

20. Industry code

The industry code for the industry from which you expect to earn the majority of your revenue. Refer to last page for the list of industry codes.

L1

Item 21: Managing director / managing partner

You are not required to complete this item if you are an individual. Only companies, partnerships and other legal entities are required to complete this item.

Companies must write the information of the Managing Director and partnerships must write the information of the Managing Partner.

Cooperative societies will write the information of one of the founding members.

In the case of other entities, this is the person managing the day-to-day operations of the entity.

- **Title:** Write his/her title here. (*Example: Mr, Ms, Dr*)
- **First Name & Other Names:** If the Managing Director or Managing Partner is a Maldivian, write First Name and Other Names as they appear on his/her National Identity Card.

If the Managing Director/Partner is a Foreigner write First Name and Other Names as they appear on his/her Passport.
- **ID Type / Identification number:** If the Managing Director/ Partner is a Maldivian, write National ID Card Number as it is on his/her National ID Card. If the Managing Director or Managing Partner is a Foreigner, write his/her Passport Number as it is on his/her Passport.
- **Contact Details:** Write the Telephone Number of your business establishment and his/her Mobile Number.
- **Email Address:** Write his/her Email Address here. (Important correspondence will be sent to the email address stated here).

Item 22: Business activities

State here, the following details of the business activity that you carry out. You may use additional sheets if necessary.

- Name of the business activity
- Date of commencement of the business activity as stated on the permit/license/registry. If you are not required to have a permit/license/registry from a state institution, then the 'Date of commencement' will be the date that you started the business activity.
- Permit or Operating license or Property Registry Number
- Industry code (selects the industry code from the "Industry Code" list on page 7, If you have selected VII, please specify the type of facility)
- House Name/Building Name, Level, Apartment Number, Street, Postcode, City/Atoll, District/Island and Country.

22. Business activities

1

Sample House

Name

0 1 0 1 2 0 2 5

Date of commencement

SP/1495/T10/20220

Permit / Operating license / Property registry number

L1

Industry code (Refer to last page)

Ameenee Magu

House name / Building name

G

Level

-

Apartment number

Street

20335

Postcode

Maldives

Country

Male' City

City / Atoll (e.g. "Male", "Vaavu" or "V")

Maafannu

District / Island (e.g. "Maafannu" or "M", "Feldhoo")

Please complete the items below if you derive remuneration from more than 1 employer or if your average monthly gross income from employment for the past 12 month exceeds MVR 60,000. You must also complete this item if you receive remuneration from a single employment and wish to register voluntarily.

Item 23: Details of employment

You are only required to complete this item if you derive remuneration from more than 1 employer. This item is applicable to individuals only.

- Details of the employer
 - Name of the employer
 - ID Type: If the employer is a Maldivian, select "National ID Card". If the employer is a Foreigner, select "Passport". If the employer is a person other than an individual, select Registration no.
 - Registration Number: If the Employer is an individual, provide his National Identity Card Number. If the employer is not an individual, provide the registration number of the entity.
 - TIN: Provide the Taxpayer Identification Number (TIN) of the employer. If the employer is not registered in MIRA, leave this box blank.
 - Contact Details: Write the telephone number of your business establishment and his/her mobile number.
 - Email Address: Write his/her email address here. Important correspondences will be sent to the email address stated here.
 - In the case of an individual, if the individual is a Maldivian write the permanent address as stated in the National Identity Card or if the individual is a foreigner write the home address of that foreigner (their home country permanent address). In the case of a person other than an individual, this is the registered address of the entity.
- Details of the applicant in respect to the employment.
 - Profession: Write the profession you're working in. Please refer to the table under Profession list on page 8 of this form.

- Record Card Number: Your employee identification number or any such number given by your employer.
- Date of commencement of employment: State the date you started employment.
- Remuneration (MVR): Total monthly remuneration you received including both monetary and non-monetary benefit.
- Recipient Category: State whether you are a Board director, a partner, or an Employee. Tick the respective box.

23. Details of employment

+

-

1

Details of the employer

Company A

Name

ID Type →

☐ National ID
 ☐ Passport
 ☒ Registration no.

1092/T10/2018

10000000

Registry number / ID card number
(Provide ID Card details if your employer is an Individual)

Taxpayer Identification Number (TIN)
(Leave this blank if your employer is not registered in MIRA)

+()

+(960) 7777777

ZZ@gmail.com

Telephone

Mobile

Email address

M. Fulhithoshimaage

1

19

House name / Building name

Level

Apartment number

Ameenee Magu

XXXXX

Street

Postcode

Maldives

Male' City

Galolhu

Country

City / Atoll (e.g. "Male", "Vaavu" or "V")

District / Island (e.g. "Maafannu" or "M", "Felidhoo")

001

Activity number of the relevant activity applicable to the employment (Leave this blank if your employer is not registered in MIRA)

Details of the applicant with respect to the employment

Skilled Worker

95

Profession (Refer to the list of professions in the instruction sheet to MIRA 117)

Record card number

0 1 0 1 2 0 2 5

6 6 , 0 0 0

Date of commencement employment

Remuneration (MVR)

Recipient category (Tick the appropriate box below)

☐ Board Director
 ☐ Partner
 ☒ Employee

Item 24: Declaration

This declaration is for the purpose of authorizing the responsible person appointed under section 22 of the Tax Administration Act and the signatories in item no. 17 of this form.

In the case of companies, partnerships or cooperative societies or other entities, this declaration must be signed at least by a majority of the board of directors of the entity.

Document Checklist

The following documents must be submitted together with the form:

- Copy of company / partnership / bank / insurance company / trust / international transport operator / other registration or ID card of taxpayer
- Copy of banking license / insurance license issued by the Maldives Monetary Authority (if you are a bank or insurance provider)
- Copy of bank statement of bank accounts in item 14 or any other document issued by the relevant bank which confirms the account holder
- Letter of consent from the account holder of bank accounts in item 14 (if the account holder has not provided his/her signature in item 14)
- Copy of ID card of the responsible person
- Letter of consent from the responsible person (if the responsible person has not provided his/her signature in item 16)
- Copy of ID card of authorised signatories
- Copy of permit / operating license / property registry of business activities
- Board Resolution appointing the responsible person and authorised signatories (required only if item 24 is not complete by a majority of the directors, regardless of submission method.)

Document Checklist

You are required to submit these documents together with this application.

- | | |
|-------------------------------------|---|
| ☐ | Copy of company / partnership / bank / insurance company / trust / international transport operator / other registration or ID card of taxpayer |
| ☐ | Copy of banking license / insurance license issued by the Maldives Monetary Authority (if you are a bank or insurance provider) |
| ☐ | Copy of bank statement of bank accounts in item 14 or any other document issued by the relevant bank which confirms the account holder |
| ☐ | Letter of consent from the account holder of bank accounts in item 14 (if the account holder has not provided his/her signature in item 14) |
| ☒ | Copy of ID card of the responsible person |
| ☒ | Letter of consent from the responsible person (if the responsible person has not provided his/her signature in item 16) |
| ☐ | Copy of ID card of authorised signatories |
| ☒ | Copy of permit / operating license / property registry of business activities |
| ☐ | Board Resolution appointing the responsible person and authorised signatories (required only if item 24 is not completed by a majority of the directors, regardless of submission method) |

Declaration

The declaration must be signed by the taxpayer or the authorized representative of the taxpayer. If you are submitting this form for the first time:

- In the case of a government office/institution, it is the head of the office/institution.
- In the case of Individuals, it is the person registering.
- In the case of a company or partnership, it is the Managing Director or the Managing Partner.

- Once you are registered, authorized signatories may sign the declaration when registering new business activities or updating registration information.

For Office Use Only

How to complete MIRA 117, version 26.1

Profession List

Category	Profession	Task	Examples of titles
Special Profession	Board Directors		
	General Management Professionals		
	Travel Attendants and Travel Stewards		
	Legislators		
	Personal Services Workers		
	Ships' Captains		
	Divers		
	Chefs, Cooks and Food Preparation Assistants		
	Data Analyst		
	Data Scientist		
	Personal Trainer		
Business and Administrative Service	Accountants and Associates	Accountants plan, organize and administer accounting systems for individuals and establishments. They also examine and analyze the accounting and financial records of individuals and establishments to ensure accuracy and compliance with established accounting standards and procedures. Accounting associates maintain complete records of financial transactions of an undertaking and verify accuracy of documents and records relating to such transactions	Accountant, Auditor, Education Program Auditor, Institutional Auditor, Accounts Officer, Internal Auditor, Banking Executive

	Advertising and Marketing Professionals	Advertising and marketing professionals develop and coordinate advertising strategies and campaigns, determine the market for new goods and services, and identify and develop market opportunities for new and existing goods and services.	Advertising Specialist, Marketing Specialist, Market Research Analyst
	Case Officials	Case officials handle and investigate cases and complaints submitted regarding the services provided by the organization.	Case Officer, Case Investigator, Court Officer, Tribunal Officer
	Compliance and Regulation Inspectors	Compliance and regulation inspectors monitor work environments to ensure they meet government regulations.	Agricultural Inspector, Fisheries Inspector, Prices Inspector, Weights and Measures Inspector, Labour Inspector, Inspection Officer, Investigation Officer, Labour Relations Officer, Patent Officer, Accident Investigator
	Conference Planners	Conference planners organize and coordinate services for conferences, events, functions, banquets and seminars.	Conference Planner
	Event Planners	Event planners organize and coordinate services for conferences, events, functions, banquets and seminars.	Event Planner, Event Manager
	Finance Managers Financial Analysts	Financial analysts conduct quantitative analyses of information affecting finances and investment programs of public or private institutions.	Financial Analyst, Bond Analyst, Investment Analyst
	Financial, Business and Investment Strategists	Develop financial, business and investment plans for individuals and organizations, and invest, manage and strategize funds on their behalf.	Financial Risk Analyst, Business Development Strategist, Financial Planner, Investment Adviser, Trade Policy Analyst, Banking Strategist

	Government Licensing Officials	Government licensing officials examine applications for licenses to export or import goods, set up businesses, build houses or other structures, determine eligibility of applications for issuing licenses, and identify specific conditions or restrictions to be attached to licenses issued, referring exceptional or important cases to senior government officials or managers.	Licensing Officer, Registration Officer
	Government Social Benefits Officials	Government social benefits officials examine applications for government, financial or service programs to determine eligibility and amount of benefit or appropriate services.	Social Benefit Officer, Social Security Claim Officer, Pension Officer
	Human Capital Professionals	Human capital professionals guide the organization through human resource procedures and are involved in setting and reviewing compensation and benefits, and employee relations issues.	Human Capital Strategist, Recruitment Specialist, Human Resource Expert
	Human Resource Managers	Human resource managers plan, direct and coordinate policies concerning the human resource management, industrial relations and occupational health and safety activities of the organization.	Human Resource Management Manager, Labour Relations Manager, Recruitment Manager
	Human Resources, Administrative & Executive Secretaries	Human resources, administrative and executive secretaries provide human resources, organizational, communication and documentation support services, utilizing specialized knowledge of the business activity of the organization in which they are employed.	Human Resource Officer, Senior Administrative Officer, Executive Secretary, Call Centre Officer, Research Officer, Parliamentary Officer
	Management and Organization Analysts	Management and organization analysts assist	Business Consultant, Management Consultant

		organizations to achieve greater efficiency and solve organizational problems. They study organizational structures, methods, systems and procedures.	
	Policy Administration Professionals	Policy administration professionals develop and analyze policies guiding the design, implementation and modification of government and commercial operations and programs.	Policy Analyst, Political Adviser, Intelligence Officer, Emergency Management Analyst, Policy Strategist
	Policy and Planning Managers	Policy and planning managers' plan, organize, direct and coordinate policy advice and strategic planning activities within government or for services provided by the government for non-government organizations and private sector agencies.	Corporate Planning Manager, Policy Manager, Strategic Planning Manager, Project Manager, Construction Manager
	Procurement Professionals and Tenderers	Procurement professionals plan, direct and coordinate procurement policies, processes and procedures either as the manager of a department or as the general manager of an organization that does not have a hierarchy of managers. Tenderers buy goods and services for use or resale on behalf of industrial, commercial, government or other establishments and organizations.	Procurement Manager, Tender Manager, Bid Coordinator, Procurement Officer, Tendering Officer, Procurement Officer
	Project & Program Management Professionals and Associates	Project management professionals are responsible for coordinating and completing projects on time within the allocated budget and within the scope of the project. They oversee all aspects of the project that include setting deadlines, assigning responsibilities and monitoring and summarizing the progress of the project.	Project Coordinator, Project Management Specialist, Project Officer, Program Officer, Emergency Response Coordinator, Emergency Response Associate

	Public Debt Professionals	Public debt professionals are responsible for setting and managing the policy on sovereign debt.	Debt Manager, Public Debt Analyst
	Public Funds Management Professionals	Public funds management professionals are responsible for managing, mobilizing and disbursement of public funds and resources.	Public Funds Manager. Public Funds Analyst, Resource Mobilization Analyst
	Public Relations Professionals	Public relations professionals plan, develop, implement and evaluate information and communication strategies that create an understanding and a favorable view of businesses and other organizations, their goods and services, and their role in the community.	Publicity Agent, Public Relations Officer, Press Liaison Officer
	Research and Development Managers	Research and development managers plan, direct and coordinate the research and development activities of organizations.	Research Manager
	Tax and Revenue Collectors	Tax and revenue collectors examine tax returns, bills of sale and other documents to determine the type and amount of taxes, duties and other types of fees to be paid by individuals or businesses.	Tax Manager, Tax Specialist, Excise Officer, Taxation Inspector, Tax Officer
	Training and Staff Development Professionals	Training and staff development professionals plan, develop, implement and evaluate training and development programs to ensure management and staff acquire the skills and develop the competencies required by organizations to meet organizational objectives.	Staff Development Coordinator, Director of Training, Workforce Development Specialist
Health Service	Audiologists and Speech Therapists	Audiologists and speech therapists evaluate, manage and treat physical disorders affecting human hearing, speech, and communication and swallowing. They	Audiologist, Language Therapist, Speech Pathologist, Speech Therapist

		prescribe corrective devices or rehabilitative therapies for hearing loss, speech disorders and related sensory and neural problems, and provide counselling on hearing safety and communication performance.	
	Biomedical Engineers	Biomedical engineer analyzes and designs solutions to problems in biology and medicine, with the goal of improving the quality and effectiveness of patient care.	Biomedical Engineer
	Dentists and Dental Technician	Dentists diagnose, treat and prevent diseases, injuries and abnormalities of the teeth, mouth, jaws and associated tissues by applying the principles and procedures of modern dentistry. Dental technicians design, fit, service and repair medical and dental devices and appliances following prescriptions or instructions established by a health professional.	Dental Practitioner, Dentist, Dental Technician, Orthotic Technician, Orthotist, Prosthetic Technician, Prosthetist
	Dieticians and Nutritionists	Dieticians and nutritionists assess, plan and implement programs to enhance the impact of food and nutrition on human health.	Clinical Dietician, Food Service Dietician, Nutritionist, Public Health Nutritionist, Sports Nutritionist
	Environmental, Health and Occupational Health Professionals and Associates	Environmental, health and occupational health inspectors and associates investigate the implementation of rules and regulations relating to environmental and health factors that may affect human health, safety in the workplace, and safety of processes for the production of goods and services. They may implement and evaluate programs to restore or improve safety and sanitary conditions under the	Food Safety Specialists, Public Health Specialists, Food Safety Officer, Health Inspector, Port Health Officer, Occupational Health and Safety Inspector

		supervision of a health professional.	
	Generalist and Specialist Medical Doctors	Generalist medical practitioners (including family and primary care doctors) diagnose, treat and prevent illness, disease, injury and other physical and mental impairments and maintain general health in humans through application of the principles and procedures of modern medicine. They do not limit their practice to certain disease categories or methods of treatment and may assume responsibility for the provision of continuing and comprehensive medical care to individuals, families and communities.	General Practitioner, Medical Doctor (general), Medical Officer (general), Physician (general)
		Specialist medical practitioners (medical doctors) diagnose, treat and prevent illness, disease, injury and other physical and mental impairments in humans, using specialized testing, diagnostic, medical, surgical, physical and psychiatric techniques through application of the principles and procedures of modern medicine. They specialize in certain disease categories, types of patient or methods of treatment and may conduct medical education and research in their chosen areas of specialization.	Cardiologist, Emergency Medicine Specialist, Gynecologist, Obstetrician, Ophthalmologist, Pediatrician
	Health Services Managers	Health services managers plan, direct, coordinate and evaluate the provision of clinical and community health care services in hospitals, clinics, public health agencies and similar organizations.	Chief Public Health Officer, Clinical Director, Director of Nursing

	Medical and Health Care Assistants	Medical assistants perform basic clinical and administrative tasks to support patient care under the direct supervision of a medical practitioner or other health professional. Health care assistants provide direct personal care and assistance with activities of daily living to patients and residents in a variety of health care settings such as hospitals, clinics and residential nursing care facilities	Clinical Assistant, Health Care Assistant
	Medical Imaging and Therapeutic Equipment Technicians	Medical imaging and therapeutic equipment technicians test and operate radiographic, ultrasound and other medical imaging equipment to produce images of body structures for the diagnosis and treatment of injury, disease and other impairments. They may administer radiation treatments to patients under the supervision of a radiologist or other health professional.	Sonographer, Medical Radiation Therapist, EEG, EMG, ECG Technician
	Radiographers and Radiologic Technicians	Medical imaging and therapeutic equipment technicians test and operate radiographic, ultrasound and other medical imaging equipment to produce images of body structures for the diagnosis and treatment of injury, disease and other impairments.	Radiographer, Radiologic Technician
	Medical, Pathology and Public Health Laboratory Technicians	Medical and pathology laboratory technicians perform clinical tests on specimens of bodily fluids and tissues in order to obtain information about the health of a patient or cause of death. Public health laboratory technicians focus on diagnostic testing and	Health Laboratory Technologist (NHL), Blood-bank Technician, Medical Laboratory Technician, Pathology Technician

		disease surveillance for public health purposes.	
	Medical Records and Health Information Technicians	Medical records and health information technicians develop, maintain and implement health records processing, storage and retrieval systems in medical facilities and other health care settings to meet the legal, professional, ethical and administrative record-keeping requirements of health services delivery.	Medical Records and Health Information Analyst, Medical Records and Health Information Technician
	Nursing and Midwifery Professionals and Associates	Nursing professionals provide treatment, support and care services for people who are in need of nursing care due to the effects of ageing, injury, illness or other physical or mental impairment, or potential risks to health. Midwifery professionals plan, manage, provide and evaluate midwifery care services before, during and after pregnancy and childbirth.	Nurse Anesthetist , Pediatric Nurse, Psychiatric Nurse, Clinical Nurse, Registered Nurse, Professional Midwife
	Optometrists and Ophthalmic Opticians	Optometrists and ophthalmic opticians provide diagnosis, management and treatment services for disorders of the eyes and visual system. They counsel on eye care and prescribe optical aids or other therapies for visual disturbance.	Ophthalmic Optician, Optometrist, Orthoptist, Dispensing Optician
	Paramedical Practitioners and Emergency Medical Technicians	Paramedical practitioners provide advisory, diagnostic, curative and preventive medical services more limited in scope and complexity than those carried out by medical doctors. Emergency medical technicians provide emergency health care to patients who are injured, sick, infirm or otherwise physically or mentally	Advanced Care Paramedic, Primary Care Paramedic, Ambulance Worker

		impaired prior to and during transport to medical facilities.	
	Pharmacists and Pharmaceutical Technicians	Pharmacists' store, preserve, compound and dispense medicinal products and counsel on the proper use and adverse effects of drugs and medicines following prescriptions issued by medical doctors and other health professionals. Pharmaceutical technicians perform a variety of tasks associated with dispensing medicinal products under the guidance of a pharmacist or other health professional.	Pharmacist, Pharmaceutical Assistant, Pharmaceutical Technician
	Physiotherapists, Occupational Therapists and Technicians	Physiotherapists rehabilitate patients by helping them improve their physical movement. They treat people who are injured or disabled in order to recover full function and movement. It's both cure and prevention focused and requires in-depth anatomical and musculoskeletal knowledge. Occupational therapists treat injured, ill, or disabled patients through the therapeutic use of everyday activities. They help these patients develop, recover, improve, as well as maintain the skills needed for daily living and working.	Physiotherapist, Occupational Therapist, Physiotherapy Technician, Physiotherapy Assistant
	Public Health Professionals and Associates	Public health professionals undertake research on community health issues, educate and promote healthy lifestyles in communities, and establish health standards and programs both as a preventive mechanism as well as health crisis management.	Public Health Specialist, Public Health Officer, Community Health Officer

	Traditional and Complementary Medicine Professionals	Traditional and complementary medicine professionals examine patients, prevent and treat illness, disease, injury and other physical and mental impairments and maintain general health in humans by applying knowledge, skills and practices acquired through extensive study of the theories, beliefs and experiences, originating in specific cultures.	Acupuncturist, Ayurvedic Practitioner, Homeopath, Naturopath
Veterinary Services	Veterinarians and Veterinary Professionals	Veterinary professionals provide veterinary services, including animal welfare, medication, surgeries, and monitoring. They examine and treat sick or wounded animals.	Veterinarian, Veterinary Surgeon, Veterinary Laboratory Assistant, Veterinary Assistant, Army Veterinarian, Veterinary Technologists
	Avian Veterinarian	Avian veterinarians specialize in the care and treatment of birds.	Avian Veterinarian
	Veterinary workers	Veterinary workers provide veterinary services, including animal welfare, protection, medication, surgeries, monitoring and training and breeding. Examine and treat sick or wounded animals. Manage veterinary business practice.	Animal Control Specialist, Animal Caretaker, Animal Trainer, Breeder
	Veterinary Practice Manager / Owner	Manage veterinary business practice.	Veterinarian Practice Manager, Veterinarian Practice Owner
Information and Communications Service	Database and Network Professionals	Database and network professionals design, develop, control, maintain and support the optimal performance and security of information technology systems and infrastructure, including databases, hardware and software, networks and operating systems.	Database Designer, Database Administrator, Systems Administrator, Computer Network Adviser

	Network Administrator	The Network Administrator's role is to ensure the stable operation of the computer networks, network hardware; support, configure, and maintain corporate customer networks and in-house servers.	Network Administrator
	Information and Communications Technology Operations and User Support Technicians	Information technology operations and user support technicians provide support for the day-to-day running of communications systems, computer systems and networks, and provide technical assistance to users.	ICT Operations Technician, ICT User Support Technician, Computer Network and Systems Technician, Web Technician
	Information and Communications Technology Services Managers	Information and communications technology services managers plan, direct and coordinate the acquisition, development, maintenance and use of computer and telecommunication systems.	Application Development Manager, Data Operations Manager, Hardware Manager, System Security Manager
	Software and Applications Developers and Analysts	Software and applications developers and analysts conduct research; plan, design, write, test, provide advice on and improve information technology systems such as hardware, software and other applications to meet specific requirements.	Software Developer, Web and Multimedia Developer, Applications Programmer
	Systems Analysts	System analysts examine and analyze existing IT systems and business models and identify areas to improve; analyze an organization's systems and design effective computer-based solutions	Systems Analyst
Legal, Cultural and Social Service	Archivists and Curators	Archivists and curators collect, appraise and ensure the safekeeping and preservation of the contents of archives, artefacts and records of historical, cultural, administrative and artistic	Archivist, Cultural Development Expert

		interest, and of art and other objects.	
	Authors	Authors conceive and create literary works; interpret and communicate news and public affairs through the media; and translate or interpret from one language into another. They may also write fiction or nonfiction novels, scripts, biographies, and other formats.	Author
	Journalists	Journalists write, interpret and communicate news and public affairs through the media; and translate or interpret from one language into another.	Translator, Journalist
	Linguists	Linguists conceive and create literary works; interpret and communicate news and public affairs through the media; and translate or interpret from one language into another.	Linguist
	Writer	Write fiction or nonfiction scripts, biographies, and other formats.	Writer
	Community Empowerment and Engagement Professionals	Community empowerment and engagement professionals engage in activities and processes which is intended to benefit organizations and individuals in a community thereby building an ongoing and permanent relationship for the purpose of applying a collective vision for the benefit of the community.	Community Engagement Officer, Communications Officer, Volunteer and Community Officer, Community Development Officer, Guidance Counsellor
	Counsellors, Social Workers, and Associates	Counsellors and social workers provide advice and guidance to individuals, families, groups, communities and organizations in response to social and personal difficulties. Social work associates administer and implement social	Marriage and Family Counsellor, Guidance and Career Counsellor, Rehabilitation Counsellor, Mental Health Counsellor, Educational Counsellor, Social Service Worker, Child Care

		assistance programs and community services and assist clients to deal with personal and social problems.	Worker, Child Care Supervisor
	Creative and Performing Artists and Entertainers	Creative and performing artists communicate ideas, impressions and facts in a wide range of media to achieve particular effects; interpret a composition such as a musical score or a script to perform or direct the performance; and host the presentation of such performance and other media events. They can be skilled persons in artistic fields related to television, theater, film and music. Entertainment describes any production or artistic work that entertains an audience through creations like songs, theatrical shows or television broadcasts.	Media Announcer, Actor, Film Producer, Program Producer, Cinematographer, Director, Cameraman, Videographer, Multimedia Artist and Animator, Screenwriter, Production Designer, Costume Designer, Makeup Artist, Casting Director, Film and Video Editor, Dancer
	Film Director	Film Directors are creative professionals who guide and manage the artistic elements of a film production. They collaborate with actors, interpret scripts, and oversee the visual storytelling to bring the narrative to life.	Film Director
	Visual Artist	A visual artist is a professional who creates art in the form of photography, paintings, sculptures, drawings or graphic designs. They may paint, develop murals, draw images, create art mixed with media and design 2D and 3D images	Visual Artist

	Photographer	Take photographs, process images, and ensure they meet the required results; photographers also utilize editing techniques, maintain and operate photography equipment, and adhere to specifications for lighting, composition, and background.	Photographer
	Actors and actresses	Actors are responsible for portraying role in production to interpret character or present characterization to audience.	Actor, Actress
	Musician	Musicians perform, compose, conduct, arrange, and teach music.	Musician, Singer
	Graphic Designers	Graphic designers create visual communications such as adverts, branding, publicity materials and magazine layouts; take concepts and ideas and create visual representations, in both print and electronic media.	Graphic Designer, Illustrator, Graphic Artist, Logo Designer, Animation Designer, Motion Graphics Designer,
	Diplomats and Diplomatic Secretaries	Diplomats represent and protect the interests and nationals of the sending state; initiate and facilitate strategic agreements, treaties and conventions; promote trade, commerce, technology and friendly relations. Diplomatic secretaries, using specific knowledge of diplomatic and consular corps, assist diplomats, consular professionals and other workers by performing a variety of communication, documentation, administrative and internal coordination functions.	Ambassador, High Commissioner, Official Envoy, Attaché, Foreign Service Officer, Intergovernmental Affairs Officer, Protocol Officer, First Secretary, Second Secretary, Third Secretary, Desk Officer, Consular Officer
	Economists and Associates	Economist conduct research, monitor data, analyze information and prepare reports and plans to resolve economic and business	Economist, Labour Economist, Economic Officer, Economic Development Officer

		problems and develop models to analyze, explain and forecast economic behavior and patterns. Economic Associates are responsible for continuously developing and maintaining knowledge required to do the job by understanding, embracing and contributing to the community's economic development.	
	Fitness and Recreation Instructors and Program Leaders	Fitness and recreation instructors and program leaders lead, guide and instruct groups and individuals in recreational, fitness or outdoor adventure activities.	Fitness Instructor, Outdoor Adventure Guide
	Legal Professionals and Associates	Legal professionals give clients legal advice on a wide variety of subjects, draw up legal documents, represent clients before administrative boards or tribunals and plead cases or conduct prosecutions in courts of justice, or instruct barristers to plead in higher courts of justice. Legal associates apply specialized knowledge of legal terminology and procedures in providing support to legal professionals with communication, documentation and internal managerial coordination activities, in law offices, legal departments of large firms and governments	Associate Legal Officer, Legal Officer
	Judges	Judges preside over court proceedings and are responsible for ensuring justice is served. Judges conduct legal research, listen to arguments presented by both parties, write legal opinions, and determine the sentences of those convicted of crimes.	Judge, Justice, Magistrate

	Lawyers	Advise and represent clients in criminal or civil proceedings and in other legal matters; give clients legal advice on a wide variety of subjects, draw up legal documents, represent clients before administrative boards or tribunals and plead cases or conduct prosecutions in courts of justice, or instruct barristers to plead in higher courts of justice.	Lawyer, Attorney, Legal Counsel, Solicitor, Barrister, Prosecutor
	Paralegal Officers	Paralegals assist Solicitors, Barristers, Legal Executives and other Lawyers with an array of legal work.	Paralegal Officer
	Librarians and Associates	Librarians collect, select, develop, organize and maintain library collections and other information repositories; organize and control other library services and provide information for users.	Librarian, Cataloguer, Library Technician
	Religious Service Professionals and Associates	Religious professionals function as perpetuators of sacred traditions, practices and beliefs of Islam. They conduct religious services, celebrate or administer the rites of a religious faith or denomination, provide spiritual and moral guidance and perform other functions associated with the practice of Islam. Religious associates provide support to the community, undertake religious works, preach and propagate the general teachings of Islam and endeavor to improve well-being through the power of faith and spiritual advice.	Waaiz, Imaam/Mudhim
	Social Welfare Managers	Social welfare managers plan, direct and coordinate the provision of social and community service programs such as income support,	Community Centre Manager, Family Services Manager, Welfare Centre Manager

		family assistance, children's services and other community programs and services	
	Sociologists and Psychologists	Sociologists investigate and describe the structure, origin and evolution of societies and the interdependence between environmental conditions and human activities. Psychologists research into and study the mental processes and behavior of human beings as individuals or in groups, and apply this knowledge to promote personal, social, educational or occupational adjustment and development.	Sociologist, Psychologist, Psychiatrist, Psychoanalyst, Psychotherapist
	Sports Coaches, Instructors and Officials	Sports coaches, instructors and officials work with amateur and professional sportspersons to enhance performance and encourage greater participation in sport, and organize and officiate in sporting events according to established rules.	Sports Development Officer, Sports Medical Officer, Sports Officer, Sports Supervisor
	Athletic Trainer	Professionals who work with athletes, coaches, and medical experts to assess and improve their physical condition. They create personalized exercise and nutrition plans, provide injury treatment and rehabilitation, and offer guidance on maintaining overall health and fitness.	Athletic Trainer
	Sports Analysts	Sports analysts analyze sports data, statistics, and trends to provide valuable insights and recommendations to enhance team performance, strategy, and decision-making.	Sports Analyst

	Life Coach	A Life Coach is a professional who works with clients to help them achieve their goals by providing guidance and support in various areas, including goal setting for future plans.	Life Coach
	Transport Management Professionals and Associates	Transport management professionals are responsible for developing transportation strategies that encompass the needs of all transport users including pedestrians, motorists and cyclists, thereby considering the environmental, efficiency and safety issues	Transport Planner, Transport Analyst, Transport Administrator, Transport Officer
Science and Built Environment Service	Airworthiness Engineers / Aircraft Engineers	Airworthiness engineers ensure that aircraft are fit to fly and comply with all the relevant aviation regulations. They deal with aircraft and associated software systems that test for airworthiness on a regular basis.	Airworthiness Engineer, Airworthiness Inspector, Aircraft Engineering and Operations Technicians
	Aerospace Engineers and Operations Technicians	Aerospace engineers design, repair, and enhance air and spacecraft components, materials, and manufacturing processes. They conduct research, analyze data, and test aircraft and spacecraft to ensure compliance with safety and quality standards.	Aerospace Engineer, Aerospace Engineering and Operations Technician
	Agricultural Scientists	Agricultural technicians perform tests and experiments, and provide technical and scientific support to agricultural scientists, farmers and farm managers.	Agricultural Scientist, Field Crop Technician, Horticultural Technician, Poultry Technician, Agricultural Officer, Plant Protection Officer
	Forestry Technicians	Forestry technicians perform technical and supervisory functions in support of forestry research and forest management, harvesting, resource conservation and environmental protection.	Forestry Technician

	Fisheries Technician	Fisheries technicians perform tests and experiments, perform technical and supervisory functions in support of fisheries research and fisheries management, and provide technical and scientific support to fisheries managers and advisers.	Fisheries Technician, Fish Farmer
	Aqua culturists & Aquaculture Technicians	Aqua culturists specialize in operating, monitoring, and maintaining aquatic farms, including rearing fish classes in natural or controlled environment such as tanks, ponds, or net cages. Aquaculture technicians breed and raise fish and cultivate mussels, oysters and other forms of aquatic life, for sale or delivery on a regular basis to wholesale buyers, marketing organizations or at markets.	Aquaculturist, Aquaculture Officer, Assistant Aquaculture Officer
	Architectural and Building Engineers	Architectural and building engineers focus on building engineering features during the design of commercial, industrial, institutional, residential and recreational buildings. They are expected to have a functional knowledge of designing, mechanical and structural systems combined with the managing of its lightening and electrical systems.	Architectural Engineer, Building Engineer, Building Service Engineer
	Biologists	Biologists and pharmacologists study living organisms and their interactions with each other and with the environment and apply this knowledge to solving human health and environmental problems. They work in diverse fields such as botany, zoology, ecology, marine biology, genetics, immunology, pharmacology, toxicology,	Biologist, Marine Biologist, Pharmacologist

		physiology, bacteriology and virology.	
	Botanists	Botanists study physiological processes, the evolutionary history of plants, relationships among plants, or interactions between plants and the environment. Botanists also research various issues related to climate change such as ecosystem conservation, weed control, and changes in vegetation.	Botanist
	Zoologists	Zoologists study animals and their behavior, habitats in various locations throughout the world, analyze animal behavior, how they interact with other species around them and how they react to their environment. They also develop and conduct experimental studies with animals in controlled or natural surroundings, collecting biological data and specimens for analysis. They observe animals in the wild and captivity.	Zoologist
	Building Architects	Building architects design commercial, industrial, institutional, residential and recreational buildings and plan and monitor their construction, maintenance and rehabilitation.	Building Architect, Interior Architect
	Cartographers and Surveyors	Cartographers and surveyors determine the exact position of, or prepare and revise digital, graphic and pictorial maps, charts or other visual representation of, natural and constructed features and boundaries of land, seas, underground areas and celestial bodies, applying scientific and mathematical principles.	Land Surveyor, Geospatial Specialist

	Urban Planners	Urban planners work to create and implement plans for the development of cities, towns, and other urban areas. Urban planners create land-use programs and initiatives designed to develop and rejuvenate communities, from small towns to large metropolitan areas.	Urban Planner, City Planner
	Civil Engineers and Technicians	Civil engineers conduct research, advise on, design, and direct construction; manage the operation and maintenance of civil engineering structures; or study and advise on technological aspects of particular materials. Civil engineering technicians perform technical tasks in civil engineering research and in the design, construction, operation, maintenance and repair of buildings and other structures such as water supply and wastewater treatment systems, bridges, roads, dams and airports.	Civil Engineer, Construction Engineer, Structural Engineer , Building Inspector, Building Surveyor, Site Supervisor, Construction Officer, Aerodrome Inspector
	Carpenters	Carpenters are artisans who saw, shape, fit and erect wooden frameworks, roof timbers and boarding for the construction of and fitting out of buildings; construct and repair wooden building frameworks and structures, including furniture.	Carpenter
	Construction Managers and Construction Supervisors	A Construction Manager, or Construction Supervisor, oversees the construction process for buildings, bridges, roads and other structures; plan, organize, direct, control and evaluate the activities of a construction project from start to finish.	Construction Manager, Construction Supervisor

	Draughtspersons	Draughtspersons prepare technical drawings, maps and illustrations from sketches, measurements and other data, and copy final drawings and paintings onto printing plates.	Draughtsperson, Technical Illustrator, Architectural Technician
	Electrical Engineers and Technicians	Electrical engineers conduct research and advice on, design and direct the construction and operation of electrical systems, components, motors and equipment, and advice on and direct their functioning, maintenance and repair, or study and advice on technological aspects of electrical engineering materials, products and processes. Electrical engineering technicians perform technical tasks to aid in electrical engineering research and in the design, manufacture, assembly, construction, operation, maintenance and repair of electrical equipment, facilities and distribution systems.	Electrical Engineer, Electrical Engineering Technician
	Environmental Engineers and Technicians	Environmental engineers conduct research, advice on, design and direct implementation of solutions to prevent, control or remedy negative impacts of human activity on the environment utilizing a variety of engineering disciplines. They also assist scientists and engineers engaged in developing procedures or conducting research on environmental engineering.	Environmental Engineer, Sanitation Engineer, Coastal Engineer, Environmental Analyst, Environmental Engineering Technician
	Environmental Protection Professionals and Associates	Environmental protection professionals study and assess the effects on the environment of human activity such as air, water and	Conservation Officer, Environmental Researcher

		noise pollution, soil contamination, climate change, toxic waste and depletion and degradation of natural resources. They develop plans and solutions to protect, conserve, restore, minimize and prevent further damage to the environment.	
	Farming, Forestry and Fisheries Professionals	Farming, forestry and fisheries professionals study and provide assistance and advice on farm, forestry and fisheries management, including cultivation, fertilization, harvesting, soil erosion and composition, disease prevention, nutrition, crop rotation and marketing. They develop techniques for increasing productivity, and study and develop plans and policies for land and fisheries management.	Agronomist, Fisheries Specialist, Fisheries technician, logger, Forest Ranger, Forestry Consultant, Silviculturist
	Forester	Foresters conduct technical forestry work, collect forest data, and ensure the health and management of forested lands. They assess timber, estimate volumes, interpret aerial photographs, and coordinate felled-tree studies.	Forester
	Graphic and Multimedia Designers	Graphic and multimedia designers design visual and audiovisual content for the communication of information using print, film, electronic, digital and other forms of visual and audio media.	Graphic Designer, Multimedia Designer
	Interior Designers and Decorators	Interior designers and decorators plan and design commercial, industrial, public, retail and residential building interiors to produce an environment tailored to a purpose, taking into consideration factors that	Interior Designer, Interior Decorator, Set Designer, Display Decorator

		enhance living and working environments and sales promotion.	
	Landscape Architects	Landscape architects plan and design landscapes and open spaces for projects such as parks, schools, institutions, roads, external areas for commercial, industrial and residential sites, and plan and monitor their construction, maintenance and rehabilitation.	Landscape Architect, Land Planner
	Mechanical Technicians	Mechanical technicians inspect, maintain, troubleshoot, repair and overhaul mechanical systems, machines, aircraft, ships, machinery and industrial plant, equipment and systems;	Mechanical Technician, Mechanical Engineering Technician, Marine Engineering Technician
	Mechanical Engineers	Mechanical engineers conduct research; advise on, design, and direct production of machines, aircraft, ships, machinery and industrial plant, equipment and systems; advise on and direct their functioning, maintenance and repair; or study and advise on mechanical aspects of particular materials, products or processes.	Mechanical Engineer, Electromechanical Engineer
	Meteorologists	Meteorologists prepare short-term or long-term weather forecasts used in aviation, shipping, agriculture and other areas and for the information of the general public. They conduct research related to the composition, structure and dynamics of the atmosphere.	Climatologist, Hydrometeorologist, Meteorologist, Weather Forecaster
	Quantity Surveyors and Technicians	Quantity surveyor is a construction industry professional with expert knowledge on construction	Quantity Surveyor, Quantity Surveying Technician

		costs and contracts. They manages the costs related to building and civil engineering projects, from initial projections to the final figures.	
	Statisticians and Statistical Associates	Statisticians conduct research and improve or develop statistical concepts, theories and operational methods and techniques and advise on or engage in their practical application in such fields as engineering, business and social and other sciences.	Statistician, Operations Research Analyst, Statistical Officer
	Physicists	Physicists explore the fundamental properties and laws that govern space, time, energy, and matter.	Astrophysicist, Mathematical Physicist. Nuclear Physicist, Theoretical Physicist, Atomic Physicist
Teaching Service	Educational Managers	Education managers plan, direct, coordinate and evaluate the educational and administrative aspects of education services, primary and secondary schools, colleges and faculties and departments in universities and other educational institutions.	Principal, Deputy Principal, Dean, Deputy Dean, Superintendent
	Educational Planning Professionals and Associates	Educational planners develop and analyze issues, trends or policies that are affecting education. They may include cost, equality of access, new technologies, curriculum or learning and teaching methods.	Higher Education Policy Planner, Educational Planner, Curriculum Developer, Education Officer, Education Development Officer, Examination Officer, Accreditation Officer
	School Teachers	School teachers comprise of pre-school, primary, secondary and higher secondary teachers of all subjects.	Primary Teacher, Chemistry Teacher, Preschool Teacher
	University and Higher Education Teachers	University and higher education teachers prepare and deliver lectures and conduct tutorials in one or more subjects within a	Senior Lecturer, Lecturer

		prescribed course of study at a university or other higher educational institution. They conduct research, and prepare scholarly papers and books.	
	Professors	University and higher education professors prepare and deliver lectures and conduct tutorials in one or more subjects within a prescribed course of study at a university or other higher educational institution. They conduct research and prepare scholarly papers and books.	Professor, Associate Professor
	Vocational Teachers	Vocational education teachers teach or instruct vocational or occupational subjects in adult and further education institutions and to senior students in secondary schools and colleges.	Vocational Education Teacher
	School Counselors	Advice and counsel students regarding academic, educational, and short-term social and emotional problems; Identify issues affecting school performance; Address social or behavioral problems; help students develop skills needed for academic success; counsel individuals and small groups; assess students' abilities and interests; help students achieve academic or career goals	School Counselor, Guidance Counselor, Academic Advisor
	Education Consultants	Education consultants analyze curricula, resources, student results, and teacher performances, and ensure that they align with set goals; develop new and more effective curricula, learning outcomes, and teaching methods; provide workshops and instructional materials to	Education Consultant

		improve lesson delivery and administrative processes.	
	Corporate Trainers	Corporate trainers are specialists responsible for increasing a company's productivity by teaching new skills and knowledge to employees. They liaise with managers to determine training needs, design and schedule effective training sessions.	Corporate Trainers
SECRETARIAL, SKILLED AND ELEMENTARY OCCUPATIONS			
Secretarial, Skilled and Elementary Service	Secretarial Support Workers	Secretarial support workers record, organize, store, compute and retrieve information, and perform a number of clerical and secretarial duties in connection with money-handling operations, travel arrangements, requests for information, appointments, and daily administrative functions.	Administrative Officer, Receptionist
	Elementary Workers	Elementary workers perform operations that involve the execution of simple duties, which require the experience of little or no independent judgement or previous experience, although familiarity with the occupational environment is necessary. Their work may involve the use of hand-held tools and require considerable physical effort.	Office Assistant, Masakkathu, Forman, Cemetery Worker, Messenger
	Plumbers	Plumbers assemble, install, repair, inspect and maintain pipes and plumbing fixtures; identify and diagnose plumbing problems.	Plumber
	Travel Agents	Travel agents advise clients regarding destinations, cultures, customs, weather and activities; collects payments, books	Travel Agent

		travel arrangements and pays applicable fees.	
ARMED FORCES OCCUPATIONS, POLICE SERVICE AND PROTECTIVE SERVICES			
Armed Force and Police Service	Armed Forces Occupations	Armed forces occupations include all jobs held by members of the armed forces. Members of the armed forces are those personnel who are currently serving in the armed forces, including auxiliary services, whether on a voluntary or compulsory basis, and who are not free to accept civilian employment and are subject to military discipline. Included are regular members of the army, navy, air force and other military services, as well as conscripts enrolled for military training or other service for a specified period.	Non-commissioned Armed Forces Officers, commissioned Armed Forces Officers, Armed Forces Occupations, Other Ranks
	Police Service	Police service workers protect individuals and property against crime, maintain law and order, and enforce laws and regulations.	Commissioned Police Officers, Police Officers, Inspectors and Detectives (except commissioned)
Protective Service	Firefighters	Firefighters prevent, fight and extinguish fires and assist in other emergencies, protect life and property and conduct rescue efforts.	Firefighter
	Prison Guards	Prison guards watch over and maintain order among inmates of prisons, reformatories or penitentiaries.	Prison Guard
	Security Guards	Security guards patrol or monitor premises to guard property against theft and vandalism. They control access to establishments and maintain order and enforce regulations at public events and within establishments.	Bodyguard, Doorkeeper, Security Guard

	Customs and Boarder Inspectors	Customs and border inspectors check persons and vehicles crossing national borders to administer and enforce relevant government rules and regulations.	Border Inspector, Customs Inspector, Immigration Officer, Aviation Security Inspector
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