

Registration and Change of Information

- Complete this form to register yourself or your business activities with MIRA under Section 65 of the Income Tax Act (Law Number 25/2019), or to inform MIRA of any changes to the information you have provided upon registration.
- If you are a registered taxpayer and wish to register an additional business activity or change any information, enter your Taxpayer Identification Number (TIN) and provide the details of the new business activity or fill in the information as changed.
- 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.
- 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.

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.
-
- Taxpayer Identification Number (TIN)
(Write the first 7 digits of your TIN)

2. Taxpayer type

(Please tick all the applicable boxes)

- (a) Government office/institution
- (b) Individual
- (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) Partnership → General partnership Limited liability partnership
 Deemed partnership
- (e) Trust
- (f) Cooperative society
- (g) Permanent establishment *(Please tick this box if your entity qualifies as a permanent establishment, irrespective of the taxpayer type)*
- (h) Other → Please specify

3. Date on which you became liable to be registered

DDMMYYYY

Refer to Chapter 1 of the Income Tax Regulation to determine the date on which you became liable to be registered for income tax. Fill this item if you are an individual, a deemed partnership or Government office, or a permanent establishment that does not hold a permit or a registration, or if you have selected "other" as the taxpayer type under item no. 2 of this form.

4. Government office details

To be completed ONLY by govt.offices/institutions. Go to item no.11 after completing this item.

Name

Government institution number

5. Corporate details

To be completed ONLY by companies, partnerships, banks, insurance providers, trusts, cooperative societies, international transport operators, and other entities.

Name

Registration number

Country of incorporation

6. Permanent establishment details

This section is to be completed by permanent establishments that are neither re-registered foreign companies nor foreign investment companies. Provide here the details of the agent responsible for the operations in Maldives.

Name of the agent

+()

Mobile number of the agent

Email address of the agent

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. Use additional sheets to provide details of every additional BO.

1

Full name of the BO

DDMMYYYY

Date of birth

Nationality

ID Type →

National ID

Passport

Identification Number

House name / Building name

Level

Apartment number

Street

Postcode

Country

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

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

+()

Mobile number of the BO

Email address of the BO

Nature of ownership interest

(a) Direct

(b) Indirect

Nature of controlling interest

(a) Differential voting rights

(b) Power to appoint the majority of senior management

(c) Control through debt instruments

(d) Control through positions held

(e) Control through informal means

(f) Other →

8. Personal details

To be completed ONLY by individuals.

Title First name Other names

Nationality

DDMMYYYY

Date of birth

Gender

ID Type →

National ID

Passport

Identification Number

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

10. Tax residency status

Refer to Section 79(kk)(1), (kk)(2), (kk)(3), kk(4) and kk(5) of the Income Tax Act to determine whether or not you are a tax resident in the Maldives. If you are a resident or a temporary resident of Maldives, please provide the date of commencement of your residency, and if your residency has ceased, provide the date when it ceased.

Resident →

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Date of commencement of residency

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Date of residency cessation

Temporary resident →

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Date of commencement of temporary residency

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Date of temporary residency cessation

Non-resident

11. Contact details

Email address and mobile number are mandatory

+ () Telephone + () Mobile Email address

12. Registered address

House name / Building name Level Apartment number
Street Postcode
Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

13. Postal address

Complete this item if different from the registered address above or if you are a permanent establishment as specified in item no.6 of this form, that does not qualify as a corporate entity.

House name / Building name Level Apartment number
Street Postcode
Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

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. Use additional sheets if necessary.

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
<input type="checkbox"/>						
<input type="checkbox"/>						

15. Functional currency

Rufiyaa (MVR)
 Other (Please specify) →

16. Responsible person

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

Title First name Other names

ID Type → National ID Passport

Identification number

Telephone Mobile Email address

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

Signature

17. Authorised signatories

Fill in the following information about individuals authorised to sign your tax returns. Use additional sheets if necessary.

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 authorised signatory of the applicant.

Add / Remove	First name	Other names	ID Type (Tick where applicable)	Identification card number	Signature
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="radio"/> National ID <input type="radio"/> Passport	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="radio"/> National ID <input type="radio"/> Passport	<input type="text"/>	<input type="text"/>

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

18. Date of commencement of business / income

19. Accounting period

Pursuant to Section 41(a) of the Income Tax Regulation, the accounting period of all persons is 1 January to 31 December.

From To

20. Industry code

The industry code for the industry from which you expect to earn the majority of your revenue. Refer to page 8 for the list of industry codes.

21. Managing director / managing partner

To be completed ONLY by companies, partnerships and other entities. In the case of banks or trusts or other entities, this is the person managing the day-to-day operations of the entity. Email address and mobile number are mandatory.

Title First name Other names

ID Type → National ID Passport

Identification number

Nationality

Telephone Mobile Email address

22. Business activities

Use additional sheets if necessary

1

Name Date of commencement

Permit / Operating license / Property registry number Industry code (Refer to page 8)

House name / Building name Level Apartment number

Street Postcode

Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

2

Name Date of commencement

Permit / Operating license / Property registry number Industry code (Refer to page 8)

House name / Building name Level Apartment number

Street Postcode

Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

3

Name Date of commencement

Permit / Operating license / Property registry number Industry code (Refer to page 8)

House name / Building name Level Apartment number

Street Postcode

Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

4

Name Date of commencement

Permit / Operating license / Property registry number Industry code (Refer to page 8)

House name / Building name Level Apartment number

Street Postcode

Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

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.

Note: You must complete this item if you receive remuneration from a single employment and wish to register voluntarily.

23. Details of employment

Use additional sheets if necessary

1 Details of the employer

Name

ID Type → National ID Passport Registration no.

Registration 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)

Telephone

Mobile

Email address

House name / Building name

Level

Apartment number

Street

Postcode

Country

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

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

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

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

Record Card Number

Date of commencement of employment

Remuneration (MVR)

Recipient category *(Tick the appropriate box below)*

 Board director

 Partner

 Employee

2 Details of the employer

Name

ID Type → National ID Passport Registration no.

Registration 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)

Telephone

Mobile

Email address

House name / Building name

Level

Apartment number

Street

Postcode

Country

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

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

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

Details of the applicant with respect to the employment

Profession

Record card number

Date of commencement of employment

Remuneration (MVR)

Recipient category *(Tick the appropriate box below)*

 Board director

 Partner

 Employee

24. Declaration

I / we declare that the person named in item 16 above is appointed as the responsible person under Section 22 of the Tax Administration Act and that the person(s) named in item 17 above are authorised to sign my / our tax returns.

Name	National ID card / Passport number	Signature

In the case of companies, partnerships, trusts, cooperative societies or other entities, this declaration must be signed at least by a majority of the Board of Directors of the company, or partners of the partnership, or trustees of the trust, or founder members of the cooperative society or members of the board of the entity. Use additional sheets if necessary.

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

I have read the instructions on page 1 and declare that the information given on this form is true and correct, and that I am authorised to sign this application.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	First name	Other names	Contact number	
<input type="text"/>			<input type="text"/>	<input type="text"/>
Designation			Date	

Industry Codes

Industry codes for nature of business in item 20 on page 4 and for business activities in item 22 on page 5.

Agriculture, forestry and fishing

- A1 Crop cultivation and related service activities (including agricultural activities)
- A2 Forestry and logging
- A3 Poultry/animal production and related service activities
- A4 Fishing
- A5 Aquaculture/mariculture

Mining and quarrying

- B1 Mining of sand
- B2 Extraction of crude petroleum and natural gas
- B3 Mining of metal ores
- B4 Other mining and quarrying
- B5 Mining support service activities

Manufacturing

- C1 Manufacture of fish products
- C2 Manufacture of agricultural products
- C3 Manufacture of other food products
- C4 Manufacture of beverages
- C5 Manufacture of textiles
- C6 Manufacture of tobacco products
- C7 Manufacture of wearing apparels
- C8 Manufacture of leather and related products
- C9 Manufacture of wood and products of wood and cork, except furniture
- C10 Manufacture of paper and paper products
- C11 Manufacture of coke and refined petroleum products
- C12 Manufacture of chemicals and chemical products
- C13 Printing and reproduction of recorded media
- C14 Manufacture of basic pharmaceutical products and pharmaceutical preparations
- C15 Manufacture of rubber and plastics products
- C16 Manufacture of other non-metallic mineral products
- C17 Manufacture of basic metals
- C18 Manufacture of fabricated metal products, except machinery and equipment
- C19 Manufacture of computer, electronic and optical products
- C20 Manufacture of electrical equipment
- C21 Manufacture of machinery and equipment n.e.c.
- C22 Manufacture of motor vehicles, trailers and semi-trailers (including boat building)
- C23 Manufacture of other transport equipment
- C24 Manufacture of furniture
- C25 Manufacture of handicrafts and souvenirs
- C26 Repair and installation of machinery and equipment
- C27 Other manufacturing

Electricity, gas, steam and air-conditioning supply

- D1 Electricity, gas, steam and air-conditioning supply

Water supply, sewerage, waste management and remediation activities

- E1 Water collection, desalination, treatment and supply
- E2 Sewerage
- E3 Waste collection, treatment and disposal activities; materials recovery
- E4 Remediation activities and other waste management services

Construction

- F1 Construction of buildings
- F2 Civil engineering
- F3 Specialized construction activities

Wholesale and retail trade; repair of motor vehicles and motor cycles

- G1 Wholesale and retail trade and repair of motor vehicles and motorcycles
- G2 Wholesale trade, except of motor vehicles and motorcycles
- G3 Retail trade, except of motor vehicles and motor cycles
- G4 Wholesale and retail trade of food and related products
- G5 Wholesale and retail trade of electric and electronic products
- G6 Wholesale and retail trade of clothing and foot wear
- G7 Wholesale and retail trade of construction materials
- G8 Wholesale and retail trade of souvenirs and related products

Transportation and storage

- H1 Land transport services and transport via pipelines
- H2 Sea transport services
- H3 Air transport services
- H4 Warehousing and support activities for transportation
- H5 Postal and courier activities

Accommodation and food service activities

- I1 Guest house (for locals only)
- I2 Food and beverage service activities
- I3 Other accommodation

Information and communication

- J1 Publishing activities
- J2 Motion picture, video and television programme production, sound recording and music publishing activities
- J3 Programming and broadcasting activities
- J4 Telecommunications
- J5 Computer programming, consultancy and related activities
- J6 Information service activities

Financial and insurance activities

- K1 Banking and financial service activities, except insurance and pension funding
- K2 Insurance, reinsurance and pension funding, except compulsory social security
- K3 Activities auxiliary to financial service and insurance activities

Real estate activities

- L1 Real estate activities

Professional, scientific and technical activities

- M1 Legal and accounting activities
- M2 Activities of head offices; management consultancy activities
- M3 Architecture and engineering activities; technical testing and analysis
- M4 Scientific research and development
- M5 Advertising and market research
- M6 Other professional, scientific and technical activities
- M7 Veterinary services

Administrative and support service activities

- N1 Rental and leasing activities
- N2 Employment activities; employment agencies, recruitment services
- N3 Reservation service and related activities
- N4 Security and investigation activities
- N5 Services to building and landscape activities
- N6 Office administrative, office support and other business support activities

Public administration and defence; compulsory social security

- O1 Public administration and defence; compulsory social security

Education

- P1 University, colleges
- P2 Public and private schools
- P3 Pre-primary and primary education
- P4 Secondary education
- P5 Higher education
- P6 Computer training institutions
- P7 General tuition classes
- P8 Tuition services
- P9 Quran classes
- P10 Vocational and technical educational institutes
- P11 Sports and recreation education
- P12 Other education
- P13 Educational support activities

Human health and social work activities

- Q1 Hospitals and other health activities
- Q2 Residential care services
- Q3 Social work activities without accommodation

Arts, entertainment and recreation

- R1 Creative, arts and entertainment activities
- R2 Libraries, archives, museums and other cultural activities
- R3 Sports activities and amusement and recreation activities

Other service activities

- S1 Activities of membership organizations
- S2 Repair of computers and personal and household goods
- S3 Other personal service activities

Activities of households

- T1 Activities of households as employers; undifferentiated goods and services-producing activities of households for own use

Extraterritorial organizations and bodies

- U1 Activities of extraterritorial organizations and bodies

Tourism sector

- V1 Tourist resort
- V2 Tourist hotel
- V3 Tourist guest house
- V4 Tourist vessel
- V5 Picnic island
- V6 Yacht marina
- V7 Diving school located on an establishment in V1 to V6 and V16 to V21
- V8 Shop located on an establishment in V1 to V6 and V16 to V21
- V9 Spa located on an establishment in V1 to V6 and V16 to V21
- V10 Water sports facility located on an establishment in V1 to V6 and V16 to V21
- V11 Other facility located on an establishment in V1 to V6 and V16 to V21 (other than staff shop)
- V12 Tour operator and travel agency service provider
- V13 Foreign tourist vessels' agent
- V14 Domestic air transport provider
- V15 Tourist Establishment under development
- V16 Home stay tourist guesthouse
- V17 Integrated tourist resort
- V18 Resort hotel
- V19 Hotel
- V20 Private island
- V21 Other tourist establishment

For Office Use Only

Received By	D D M M Y Y Y Y	Received Date	Registered by	Taxpayer Identification Number (TIN)
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