



GOODS AND SERVICES TAX (GST)

Registration

Persons required to register for GST are;

1. Persons providing tourism goods and services
 2. Persons importing goods to the Maldives
(Excluding persons who import goods for personal use and government authorities who import goods to the Maldives)
 3. Persons whose total value of taxable supplies for past 12 months exceed MVR 1,000,000
 4. Persons whose taxable supplies for the following twelve months is expected to exceed MVR 1,000,000
- A person carrying on business or providing service under a permit, who is not required to be registered with the MIRA, has discretion to voluntarily request the Commissioner General to register the person with MIRA.
 - You can register for GST by submitting MIRA 105 (GST Registration) form.

