



MALDIVES
INLAND REVENUE
AUTHORITY

How to fill in the Taxpayer Registration form (MIRA 101)

This is a step-by-step guide to help you fill in the Taxpayer Registration form (MIRA 101, version 16.1). Most of your questions will be answered here. If you need more help, call 1415 or send an email to 1415@mira.gov.mv

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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 21 of the Tax Administration Act (Law Number 3/2010) 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 (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. Not all individuals and deemed partnerships carrying on business in the Maldives are required to register with us. Requirements for individuals and “deemed partnerships” to register with MIRA under the Tax Administration Act are explained in Tax Rulings TR-2013/A1 and TR-2016/A9 respectively (available at <https://cutt.ly/a9xBRa0> and <https://cutt.ly/J9xBBIP>). For more information, see Item 2 of this guide.
4. 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 3 of the form. You are not required to fill in any other part of the form.
5. If you are submitting this form via email, email to registration@mira.gov.mv along with the required documents.
6. You may also submit this form via our online portal “MIRAconnect” (<https://www.mira.gov.mv/MIRAconnect/Accounts/Login>)

How to fill in the Taxpayer Registration form

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 Business Profit Tax (BPT), select (a).
- register an additional business activity, select (b).
- change the existing registration information, select (b).

If you select (b), enter your TIN and fill in the information that have changed, or provide the details of the new business activity, and sign the declaration on page 3 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) Select **Individual** if you are registered as a sole proprietorship under the Sole Proprietorship Act (Law Number 19/2014) or if you are an individual who conducts a business activity that falls within the definition of “business” as defined in section 43(a) of the Business Profit Tax Act (Law Number 5/2011). You must specify whether you are a Maldivian or a foreigner.

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 Tax Ruling TR-2013/A1 (Registration of individuals under the Tax Administration Act), individuals who are engaged in business and satisfy all of the following conditions are not required to register with MIRA:

- None of the business activities carried on by the individual require a permit or license issued by a Government Authority or State Institution; and
 - The individual does not give any consideration to any person for work performed by that person for that individual; and
 - The average monthly gross revenue earned by the individual from all business activities carried on by that individual during any 12-month period does not exceed MVR 20,000 (Twenty Thousand Rufiyaa).
- (b) Select **Company** if you are incorporated in the Maldives under the Companies Act of the Maldives (Law Number 10/96) or if you have a “permanent establishment” in the Maldives as defined in section 43(e) and (f) of the BPT Act. You will be considered as

having a permanent establishment in the Maldives if you “re-register” the company in the Maldives under the Companies Act. You must specify whether the company is a private limited company or a public limited company.

- (c) Select **Partnership** if you are registered the Partnership Act (Law Number 13/2011), 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 Tax Ruling TR-2016/A9 (Registration of “deemed partnerships” under the Tax Administration Act), deemed partnerships which satisfy all of the following conditions are not required to register with MIRA:

- None of the business activities carried on by the partnership require a permit or license issued by a Government Authority or State Institution; and
- The partnership does not give any consideration to any person for work performed by that person for that partnership; and
- The average monthly gross revenue earned by the partnership from all business activities carried on by that partnership during any 12-month period does not exceed MVR 20,000 (Twenty Thousand Rufiyaa).

- (d) Select **Cooperative Society** if you are registered under the Cooperative Societies Act (Law Number 3/2007).
- (e) 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: 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 your Immigration Identity Card.
- **National ID Card / Immigration ID Card Number:** If you are a Maldivian, write your National Identity Card number. If you are a foreigner, write your Immigration Identity Card number.

Example

3. Personal details

To be completed ONLY by individuals

Mr	Mohamed	Zuhuree
Title	First Name	Other Names
A012345		
National ID Card / Immigration ID Card Number		

Item 4: Corporate details

This item must be completed by companies, partnerships, cooperative societies and other entities only.

- **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 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.

Example

4. Corporate details

To be completed ONLY by companies, partnerships, cooperative societies and other entities

Tremor Maldives Pvt Ltd
Name
C-0501/2016
Registration Number

Item 5: Contact details

Enter your contact details here.

- **Telephone/Mobile:** Write the telephone and mobile numbers of your business. It is mandatory for you to write either the telephone or the mobile number.
- **Email Address:** Write the email address of your business. 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.

Example

5. Contact details

Email address and either telephone or mobile number is mandatory

333 8254

Telephone

777 8254

Mobile

info@tremor.mv

Email Address

Item 6: Registered address

In the case of an individual, the registered address is the permanent address as stated in the National Identity Card or Immigration Identity Card of that individual. 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-storey building.

Example

6. Registered address

Hedheykuri

House Name / Building Name

2

Level

A

Apartment Number

Sabudheli Magu

Street

20347

Postcode

Male'

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

Machchangoalhi

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

Maldives

Country

Item 7: Postal address

This is the address to which you would like us to post our correspondences to you. Complete this item only if your postal address is different from your registered address. 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-storey building.

Item 8: Preferred channel of communication

Select your preferred channel of communication with us. If you select **Letter**, we will send all our correspondences via post. If you select **Email**, all our correspondences will be sent via email. However, we may still send correspondence to your postal address if required.

Item 9: Bank account details

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 3 or 4, 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. You may use additional sheets if needed.

Example

9. Bank account details

Cheques issued from bank accounts not registered with MIRA will not be accepted. If the account holder is different from the person in Item 3 or 4, submit a letter of consent from the account holder. Use additional sheets if necessary.

Add / Remove	Account Name	Account Number	Account Currency	Bank
Add	Tremor Maldives Pvt Ltd	7701130745102	MVR	Bank of Maldives
Add	Tremor International Pvt Ltd	996576798392	USD	State Bank of India

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.

Example

9. Bank account details

Cheques issued from bank accounts not registered with MIRA will not be accepted. If the account holder is different from the person in Item 3 or 4, submit a letter of consent from the account holder. Use additional sheets if necessary.

Add / Remove	Account Name	Account Number	Account Currency	Bank
Remove	Tremor International Pvt Ltd	996576798392	USD	State Bank of India

Item 10: Are you a tax resident in the Maldives?

This item indicates your tax residence status as per section 46 of the BPT Act.

Select “Yes” if you are:

- an individual and:
 - you are in the Maldives for 183 days or more in a year, or

- you arrived in the Maldives in that year with the intention of establishing your residence in the Maldives, or
- you are ordinarily resident in the Maldives in that year even though you left the country before the end of that year.
- a company incorporated in the Maldives, or a company incorporated outside the Maldives but whose central management and control is in the Maldives. For more information regarding the location of a company's central management and control, refer to Tax Ruling TR-2015/B48, available at <https://cutt.ly/F3aAHac>.
- a partnership registered under the Partnership Act or other partnership carrying on business in the Maldives.
- A cooperative society or other entity carrying on business in the Maldives.

In all other cases, select “No”.

Item 11: Date of commencement of business

State the commencement date of your business here. If you conduct more than one business activity, this is the commencement date of your very first business activity.

Date of commencement of business refers to the date on which a person is granted the necessary permit by the relevant Government Authority to conduct business. Where such a permit is not required, it is the date on which you start your business operations.

Item 12: Accounting period

This is the start date and end date of your accounting period.

Pursuant to Tax Ruling TR-2015/B46 (available at <https://cutt.ly/L3aAVFO>), the accounting period of all taxpayers for tax purposes is 1 January to 31 December.

Item 13: Industry code

This is the industry in which you conduct your business. You must use the relevant industry code from the “Industry Code” list on page 4 of the form.

You can write only one industry code here. If you are involved in more than one industry, state here the industry from which you expect to earn the majority of your revenue. For example, if you expect to earn the majority of your revenue from your guesthouse business, write “V3” here.

Item 14: Expected gross income

Enter the gross income you expect to earn during the next 12 months. This figure must be in Rufiyaa. If this figure is more than MVR 1 million, you must register for Goods and Services Tax (GST) using the GST Registration (MIRA 105) form.

Item 15: Responsible person

This is the responsible person appointed by you under section 22 of the Tax Administration Act. The responsible person must be an individual. You must submit a letter of consent from the responsible person, together with the form.

- **Title:** Write the title of the responsible person here. For example, Mr, Ms, Dr.
- **First Name** and **Other Names:** If the responsible person is a Maldivian, write his/her first name and other names as they appear on his/her National Identity Card. If the responsible person is a foreigner write his/her first name and other names as they appear on his/her Immigration Identity Card.
- **National ID Card / Immigration ID Card Number:** If the responsible person is a Maldivian, write his/her National Identity Card number. If the responsible person is a foreigner, write his/her Immigration Identity Card number.
- **Telephone/Mobile:** Write the telephone and mobile numbers of the responsible person. It is mandatory for you to write either the telephone or the mobile number.
- **Email Address:** Write the email address of the responsible person. This field is mandatory.

Example

15. Responsible person <small>Person appointed under Section 22 of the Tax Administration Act. Email address and either telephone or mobile number is mandatory.</small>	<input type="text" value="Mr"/>	<input type="text" value="Ahmed"/>	<input type="text" value="Ismail"/>
	<small>Title</small>	<small>First Name</small>	<small>Other Names</small>
	<input type="text" value="A678910"/>		
	<small>National ID Card / Immigration ID Card Number</small>		
	<input type="text" value="333 9661"/>	<input type="text" value="789 9601"/>	<input type="text" value="ahmedismail34@hotmail.com"/>
	<small>Telephone</small>	<small>Mobile</small>	<small>Email Address</small>

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.

Item 16: Managing director / managing partner

Only companies, partnerships, cooperative societies and other entities are required to complete this item.

Companies must provide information about the Managing Director while partnerships must provide information about the Managing Partner. Cooperative societies must provide information about one of its founding members. In the case of other entities, this is the person managing the day-to-day operations of the entity.

- **Title:** Write the title of the managing director/partner here. For example, Mr, Ms, Dr.
- **First Name** and **Other Names:** If the managing director/partner is a Maldivian, write his/her first name and other names as they appear on his/her National Identity Card. If the managing director/partner is a foreigner write his/her first name and other names as they appear on his/her Immigration Identity Card.
- **National ID Card / Immigration ID Card Number:** If the managing director/partner is a Maldivian, write his/her National Identity Card number. If the managing director/partner is a foreigner, write his/her Immigration Identity Card number.
- **Telephone/Mobile:** Write the telephone and mobile numbers of the managing director/partner. It is mandatory for you to write either the telephone or the mobile number.
- **Email Address:** Write the email address of the managing director/partner. This field is mandatory.

Example

16. Managing director / managing partner
To be completed ONLY by companies, partnerships and other entities. In the case of other entities, this is the person managing the day-to-day operations of the entity. Email address and either telephone or mobile number is mandatory.

Ms	Asma	Ali Manik
Title	First Name	Other Names
A045678		
National ID Card / Immigration ID Card Number		
333 9661	778 5968	asma.am@gmail.com
Telephone	Mobile	Email Address

Item 17: Authorized signatories

State here the details of the individual(s) you wish to add/remove as persons who are authorized to sign your tax returns.

If you are an individual and you leave this item blank, only you will be authorized to sign your tax returns. If a company or a partnership leaves this item blank, only the Managing Director or the Managing Partner can sign its tax returns. If a cooperative society or other entity leaves this item blank, only the person managing the day-to-day operations of the entity can sign its tax returns.

Example

17. Authorised signatories

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

Add / Remove	Name	Designation	National ID Card / Immigration ID Card Number	Signature
Add	Ali Shareef	Director	A042312	
Add	Mohamed Naeem	Manager	A001246	

If you wish to remove an already registered authorized signatory, complete only Item 1 of the form and provide the details of the person you wish to remove. The authorized signatory who is being removed is not required to sign the “Signature” column.

Example

17. Authorised signatories

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

Add / Remove	Name	Designation	National ID Card / Immigration ID Card Number	Signature
Remove	Aishath Shafeeu	Accountant	A019843	

Item 18: Business activities

State here the following details of your business activity or activities. You may use additional sheets if you operate more than two business activities.

- **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 issued by a government authority, this will be the date on which you started your business activity.
- **Trade Permit, Operating License or Property Registry Number.**
- The **Industry Code** of the industry to which your business activity belongs. You must use the relevant industry code from the “Industry Code” list on page 4 of the form.
- **Address** of the business activity.

Example

18. Business activities

Use additional sheets if necessary

1	Tremor Café	2	5	1	0	2	0	1	6
Name		Date of commencement							
IG/1822/T10/2016		G1							
Trade permit / Operating License / Property Registry Number		Industry Code (Refer to page 4)							
Vaijehey Villa		G		-					
House Name / Building Name		Level		Apartment Number					
Sosun Magu				06060					
Street		Postcode							
B		Dharavandhoo				Maldives			
City / Atoll (e.g. "Male", "Vaavu" or "V")		District / Island (e.g. "Maafannu" or "M", "Feldhoo")				Country			

Item 19: Taxpayer's / directors' / partners' / founder members' declaration



This declaration confirms the appointment of the responsible person in Item 15 and the authorized signatories in Item 17.

In the case of companies, partnerships and cooperative societies, this declaration must be signed by a majority of the Board of Directors of the company or partners of the partnership or founder members of the cooperative society.

Example

19. Taxpayer's / directors' / partners' / founder members' declaration

I / we declare that the person named in item 15 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 / Immigration ID Card Number	Signature
Asma Ali Manik	A045678	
Ahmed Haleem	A028458	

Document Checklist

The following documents must be submitted together with the form:

- Copy of company/partnership/other registration or identity card of taxpayer
- Copy of bank statement of the bank accounts in Item 9
- Letter of consent from the account holder of bank accounts in Item 9 (if different from the person in Item 3 or 4)
- Copy of the identity card of the responsible person

- Letter of consent from the responsible person
- Copy of the identity card of the authorized signatories
- Copy of trade permit, operating license or property registry of your business activities


Declaration

If you are submitting this form for the first time, the declaration must be signed by:

- In the case of individuals, the taxpayer himself.
- In the case of a company or a partnership, the Managing Director or the Managing Partner.
- In the case of a cooperative society or other entity, the person managing the day-to-day operations of the entity.

Once the taxpayer is registered, authorized signatories may sign the declaration when registering new business activities or updating registration information.

Companies, partnerships, cooperative societies and other entities must stamp their official seal next to the signature.

Example				
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.				
Ms	Asma	Ali Manik	778 5968	
Title	First Name	Other Names	Contact Number	
Managing Director			2 5 1 0 2 0 1 6	
Designation			Date	Signature & Seal

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FOR QUERIES



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