MALDIVES
INLAND REVENUE
AUTHORITY

How to fill in the Deregistration form (MIRA 106)

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

- If you are a non-resident or a temporary resident, you may apply for deregistration to exit the tax system. If not, only your applicable business activity will be deregistered.
- If you wish to deregister an activity from income tax, you are required to cancel relevant business permits before submitting this application. If you are a non-resident or a temporary resident and you cease to derive income from the Maldives, you may submit this form to deregister from income tax.
- If you are deregistering from GST because your taxable supplies during the past 12 months is less than MVR 500,000, or because your taxable supplies for the next 12 months is expected to be less than MVR 500,000, you are not required to cancel your business permits, however, you must not be importing goods into the Maldives or supplying tourism sector goods or services.
- You may upload the filled-out form via MIRA website, or submit the form to your nearest MIRA counter.
- 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

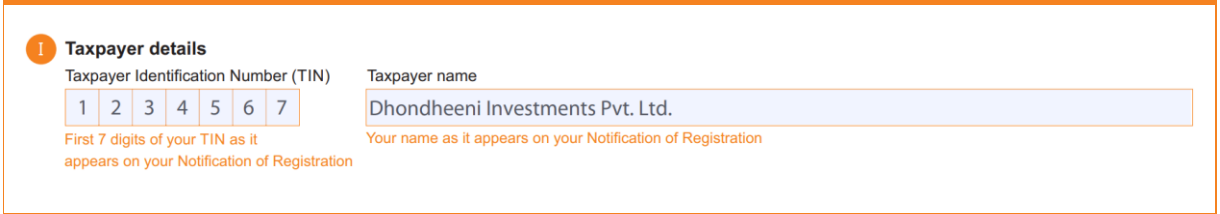
How to fill in the Deregistration form

Item 1: Taxpayer details

- Taxpayer Identification Number (TIN): Enter the first seven digits of your TIN as stated on the Notification of Business Registration that was issued to you when you registered with MIRA under the Tax Administration Act.

- Taxpayer name: This is the name of the natural or legal person that operates the taxable activities. In this box, enter the name of the taxpayer as shown on the Notification of Registration.

Example


1 Taxpayer details
Taxpayer Identification Number (TIN)
1 2 3 4 5 6 7
First 7 digits of your TIN as it appears on your Notification of Registration
Taxpayer name
Dhondheeni Investments Pvt. Ltd.
Your name as it appears on your Notification of Registration

Item 2: Reason for deregistration

Tick the reason for deregistration. You may tick only one of the six options.

1. **Sub-Item 1** - Tick this box if you are deregistering because you **have ceased or sold/transferred your whole business.** If whole business was sold/transferred, provide the name of the buyer/transferee, ID Card / Registration no. of buyer/transferee and the value of the sale in Maldivian Rufiyaa.

2. **Sub-Item 2** - If you are deregistering because you **have ceased or sold/transferred a business activity or activities**, provide the below information in the table.

    - If the activity have ceased, provide below information.
        - Business activity number: This is the business activity number issued by MIRA to the respective business activity. This number is stated on the Notification of Registration.
        - Name of business activity: This is the name of the business activity. It is shown on the Notification of Registration.
    - Along with above information, if activity was sold/transferred, provide the below information.

- Name of buyer/transferee: In this box, enter the name of the buyer/transferee, If the buyer/transferee is an individual, write the name as shown on the ID Card, If the buyer/transferee is any person other than individual, write the name as shown on the respective business registration for the entity.
- ID Card/ Registration no. of buyer/transferee: In this box, write the ID card number for individual. For persons other than individual, write the Registration number.
- Value of sales (MVR): Write the value of sale in MVR. Value of sales must be recorded for both sale and transfer of business activity.

If you have completed Sub-item 1 or Sub-item 2, complete the declaration by ticking the box below.

Example

Declaration of taxpayer *(Complete this declaration if you have filled in item no 1 or 2)*

✔ I declare that I have no intention of resuming the ceased / sold / transferred business or business activity in the foreseeable future.

Furthermore, if you are applying to deregister the whole business, you must cancel all the business permits and import licenses you have obtained and submit proof of cancellation. If you are applying to deregister a particular activity or activities, you must cancel the business permits and import licenses that are relevant to the business activity or activities and submit proof of cancellation.

3. **Sub-Item 3 -** You can apply to deregister your taxable activity or activities from GST if the **total value of taxable supplies during the past 12 months is less than MVR 500,000**. If you have ticked this box, the activities will be deregistered from GST only and you are required to submit the details of your sales for the past 12 months to deregister from GST.

   In such cases, you are not required to cancel your business permits. However, you must cancel your import licenses, since holding an import license requires you to register for GST irrespective of your turnover.

4. **Sub-Item 4 -** You can apply to deregister your taxable activity or activities from GST if the **total value of taxable supplies for the next 12 months is expected to be less than MVR 500,000**. If you have ticked this box, the activities will be deregistered from GST only.

   Note: "Taxable supplies" are goods and services taxable under the GST Act, including zero-rated goods and services specified in Section 22 of the Act. For the avoidance of doubt, it does not include exempt goods and services specified in Section 20 of the Act.

5. **Sub-Item 5** - If you are deregistering because you **ceased being a resident or temporary resident in Maldives** provide the below information.

Deregistration under this item is ONLY applicable if:

- you are a non-resident or
- you have ceased being a temporary tax resident in consequence of no longer being a tax resident in Maldives.

Tick the boxes relevant to you and provide the required information as per below:

1. Tick the below box to indicate that you are not a resident in Maldives at the date of this application.

5. Ceased being a resident or temporary resident in Maldives

Deregistration under this item is ONLY applicable if you are a non-resident or you have ceased being a temporary tax resident in consequence of no longer being a tax resident in Maldives.

☑ Tick to indicate that you are not a resident in Maldives at the date of this application. Refer to s.79(kk), 79(ll) and 79(mm) of the Income Tax Act to determine whether you are a non-resident.

This may include Permanent establishments (PEs) who have ceased business conducted in the Maldives OR a person who was never a resident but was deriving income from the Maldives but no longer derives income from Maldives.

Example

5. Ceased being a resident or temporary resident in Maldives

Deregistration under this item is ONLY applicable if you are a non-resident or you have ceased being a temporary tax resident in consequence of no longer being a tax resident in Maldives.

☑ Tick to indicate that you are not a resident in Maldives at the date of this application. Refer to s.79(kk), 79(ll) and 79(mm) of the Income Tax Act to determine whether you are a non-resident.

☐ Tick to indicate that you were previously a resident in Maldives. Otherwise, leave this blank.

☐ Tick to indicate that you were previously a temporary resident in Maldives. Otherwise, leave this blank.

→ If you were previously a resident or a temporary resident in Maldives, specify the date on which you ceased being a resident in Maldives *(Leave this blank if not applicable)*

D	D	M	M	Y	Y	Y	Y

Date

Date on which you ceased business in Maldives
Leave this blank if you did not conduct business in Maldives →

1	6	1	1	2	0	2	5

Date

Date on which you ceased deriving income from Maldives →

1	6	1	1	2	0	2	5

Date

Declaration of taxpayer *(Complete this declaration if you have filled in item no 5)*

☑ I declare that I have no intention of resuming the ceased business in the foreseeable future.

☑ I declare that I do not expect to receive any income from Maldives in the foreseeable future.

2. If you were previously a resident in Maldives, tick this box along with Box 1. Otherwise, leave this blank

5. Ceased being a resident or temporary resident in Maldives

Deregistration under this item is ONLY applicable if you are a non-resident or you have ceased being a temporary tax resident in consequence of no longer being a tax resident in Maldives.

☑ Tick to indicate that you are not a resident in Maldives at the date of this application. Refer to s.79(kk), 79(ll) and 79(mm) of the Income Tax Act to determine whether you are a non-resident.

☑ Tick to indicate that you were previously a resident in Maldives. Otherwise, leave this blank.

This may include persons who are no longer residents in Maldives and not deriving an income from Maldives or have ceased their business activities in Maldives.

Example

5. Ceased being a resident or temporary resident in Maldives

Deregistration under this item is ONLY applicable if you are a non-resident or you have ceased being a temporary tax resident in consequence of no longer being a tax resident in Maldives.

☑ Tick to indicate that you are not a resident in Maldives at the date of this application. Refer to s.79(kk), 79(ll) and 79(mm) of the Income Tax Act to determine whether you are a non-resident.

☑ Tick to indicate that you were previously a resident in Maldives. Otherwise, leave this blank.

☐ Tick to indicate that you were previously a temporary resident in Maldives. Otherwise, leave this blank.

→ If you were previously a resident or a temporary resident in Maldives, specify the date on which you ceased being a resident in Maldives *(Leave this blank if not applicable)*

0	1	0	1	2	0	2	5

Date

Date on which you ceased business in Maldives →
Leave this blank if you did not conduct business in Maldives

0	1	0	1	2	0	2	5

Date

Date on which you ceased deriving income from Maldives →

0	1	0	1	2	0	2	5

Date

Declaration of taxpayer *(Complete this declaration if you have filled in item no 5)*

✔ I declare that I have no intention of resuming the ceased business in the foreseeable future.

✔ I declare that I do not expect to receive any income from Maldives in the foreseeable future.

3. If you were previously a temporary resident in Maldives, tick this box along with Box 1. Otherwise, leave this blank.

5. Ceased being a resident or temporary resident in Maldives

Deregistration under this item is ONLY applicable if you are a non-resident or you have ceased being a temporary tax resident in consequence of no longer being a tax resident in Maldives.

☑ Tick to indicate that you are not a resident in Maldives at the date of this application. Refer to s.79(kk), 79(ll) and 79(mm) of the Income Tax Act to determine whether you are a non-resident.

☐ Tick to indicate that you were previously a resident in Maldives. Otherwise, leave this blank.

☑ Tick to indicate that you were previously a temporary resident in Maldives. Otherwise, leave this blank.

This may include a temporary resident such as a foreign employee who is no longer receives remuneration from Maldives and has cancelled their work visa.

In this case, you must submit proof of cancellation of permit to stay in the Maldives issued under the Maldives Immigration Act (Law number 1/2007).

Example

☑ **5. Ceased being a resident or temporary resident in Maldives**

Deregistration under this item is ONLY applicable if you are a non-resident or you have ceased being a temporary tax resident in consequence of no longer being a tax resident in Maldives.

☑ Tick to indicate that you are not a resident in Maldives at the date of this application. Refer to s.79(kk), 79(ll) and 79(mm) of the Income Tax Act to determine whether you are a non-resident.

☐ Tick to indicate that you were previously a resident in Maldives. Otherwise, leave this blank.

☑ Tick to indicate that you were previously a temporary resident in Maldives. Otherwise, leave this blank.

→ If you were previously a resident or a temporary resident in Maldives, specify the date on which you ceased being a resident in Maldives *(Leave this blank if not applicable)*

0	1	1	1	2	0	2	5

Date

Date on which you ceased business in Maldives →
Leave this blank if you did not conduct business in Maldives

D	D	M	M	Y	Y	Y	Y

Date

Date on which you ceased deriving income from Maldives →

0	1	1	1	2	0	2	5

Date

Declaration of taxpayer *(Complete this declaration if you have filled in item no 5)*

○ I declare that I have no intention of resuming the ceased business in the foreseeable future.

☑ I declare that I do not expect to receive any income from Maldives in the foreseeable future.

Further information

"Resident" means

- in the case of an individual, any person:
  - a) whose permanent place of living is in the Maldives; or
  - b) who is present in the Maldives or intends to be present in the Maldives for an aggregate of 183 days or more in any 12-month period commencing or ending during a tax year; or
  - c) who is an employee or official of the Government of the Maldives and is posted overseas during a tax year;
- in the case of a company, a company:
  - a) that is incorporated in the Maldives; or
  - b) that has its head office in the Maldives; or
  - c) the control and management of which is in the Maldives.
- in the case of a partnership, a partnership:

a) that is formed in the Maldives; or

b) the control and management of which is in the Maldives.

- in the case of a trust:

  a) a trust that is formed or settled in the Maldives: or

  b) a heritage trust of a deceased person who was resident in the Maldives; or

  c) a trust that was operated in the Maldives at point in time during a tax year.

- any State office

"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.

" Person not resident in the Maldives" and "non-resident" mean a person who is neither a "resident" nor "a person temporarily resident in the Maldives"

6. **Sub-Item 6 -** If you are deregistering **due to death of the taxpayer**, provide the name of the responsible person for the business, ID card/passport number, contact number, relationship to the deceased taxpayer, email address and date of the death of the taxpayer as per the death certificate.

   Upon the death of the taxpayer the heirs of the deceased must notify MIRA within 30 days. In this case, you are required to provide the copy of death certificate and the power of attorney or proof of legal heirship along with the form.

Document Checklist

You are required to submit **all the relevant documents** for the sub-item you have chosen, together with the application.

Declaration

If you are a company, the declaration must be signed by the managing director or an authorized signatory of the company registered with MIRA. If you are a partnership, it must be signed by the managing partner or an authorized signatory of the partnership registered with MIRA. If you are an individual, it must be signed by the legal owner of the business or an authorized signatory registered with MIRA. Companies, partnerships, cooperative societies and other legal entities must stamp their official seal in the relevant box.

If there are any issues with the form, we will contact the person who has signed the declaration.

Example

Declaration

I declare that the information given on this form is true and correct, and that I am authorised to sign this application. I understand that if any of the information declared in this form is found to be false or misleading, I will be subject to the penalties specified under the Tax Administration Act.

Title	Name	Contact number	Signature
Mr	Ahmed Asim	7654321	Ahmed

Designation	Date
MD	16112025

Note: Deregistration from GST does not remove your obligations for the period during which you were registered. You are required to fulfill all pending obligations for that period, including the submission of any outstanding GST returns and the settlement of any unpaid liabilities.

Please note that these obligations remain in effect even after deregistration, regardless of your current registration status.

Details of outstanding tax obligations can be accessed through your MIRAconnect account. You may also obtain this information by submitting MIRA 902 (Tax Clearance Application).

Furthermore, once all outstanding obligations have been fulfilled, you may submit MIRA 910 (Request for Fine Relief) to request relief for any applicable GST-related fines.

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MALDIVES INLAND REVENUE AUTHORITY

1415

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Maldives Inland Revenue Authority

MIRAmaldives

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