



MALDIVES  
INLAND REVENUE  
AUTHORITY

# GST Registration

- You must complete this form to register under the Goods and Services Tax Act (Law Number 10/2011).
- If you wish to apply for separate GST registrations under Section 7 of the Goods and Services Tax Regulation (Regulation Number 2011/R-43), submit a separate form for each registration. As business activities in the tourism sector and other sectors are required to be registered separately, submit a separate form for each sector.

## 1. Taxpayer details

Taxpayer Identification Number (TIN)

First 7 digits of your TIN as it appears on your Notification of Registration

Taxpayer Name

Your name as it appears on your Notification of Registration

Contact Details

Mobile

Email Address

Mailing Address

House Name / Building Name

Level

Apartment Number

Street

Postcode

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

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

Country

## 2. Sector

Tourism Sector

Please submit a copy of the relevant operating license or permit together with this application

General Sector

## 3. Reason for GST registration

Value of taxable supplies during the past 12 months exceed MVR 1,000,000

Last month of the 12-month period

Value of taxable supplies for the next 12 months is expected to exceed MVR 1,000,000

First month of the 12-month period

Conduct taxable activities in the Tourism Sector

Date on which relevant license was obtained or agreement was signed

Import goods into the Maldives

Date of commencement of import

Voluntary registration

Explain the purpose and any other information relevant to your request

**4. Sales**

You must attach an actual sales report or a forecast sales report (please provide the details of how sales is forecasted).

Actual during the previous 12 months (MVR)

Forecast for the next 12 months (MVR)

**5. Business activities to be included in this registration**

Pursuant to Tax Ruling TR-2016/G40, activities situated within the premises of a tourist hotel or tourist guesthouse must be registered for tourism sector GST, unless a document issued by the Ministry of Tourism shows that the activity is outside the boundaries of the hotel or guesthouse.

1 Name of business activity	2 Business activity number	3 Located within a tourist resort, hotel or guesthouse?	4 If "Yes" in column 3, specify name of resort, hotel or guesthouse
		Yes / No	
		Yes / No	
		Yes / No	
		Yes / No	

<sup>1</sup> For example, name of the shop, restaurant, salon or workshop

<sup>2</sup> Business activity number specified on the Notification of Registration issued by MIRA

**6. Taxpayer Identification Number (TIN) for the activities in Item 5**

If you wish to add the business activity/activities to an existing GST TIN, specify that TIN here. Otherwise, leave blank.

**Declaration**

I 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"/>
Title	Name	Contact Number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Designation	Date		

<b>For Office Use Only</b>			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Received By	Received Date	Entered By	Number