



MALDIVES
INLAND REVENUE
AUTHORITY

How to fill in the Deregistration form (MIRA 106)

This is a step-by-step guide to help you fill in the Deregistration form (MIRA 106, version 17.1). 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 deregister your whole business or a business activity which you have registered with MIRA under the Tax Administration Act or the Goods and Services Tax Act.
2. You are required to cancel relevant business permits and import licenses, and fulfil all outstanding obligations and pay amounts due to MIRA, before submitting this form. However, 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.
3. If you are submitting this form via email, please email to registration@mira.gov.mv along with the required documents.

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
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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 four options.

- If you are deregistering because you have ceased or sold/transferred your entire business, provide the name of the buyer/transferee, ID Card / Registration no. of buyer/transferee and the value of the sale in Maldivian Rufiyaa.
- If you are deregistering a particular business activity or activities because you have ceased or sold/transferred the activity or activities, provide the information in the table. In case of cessation of business activity, write the business activity number and name of the activity. In case of sale/transfer of business activity, write the business activity number, name of the activity, name of the buyer/transferee, ID Card / Registration no. of buyer/transferee and the value of the sale in Maldivian Rufiyaa.
 - **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.

- You can apply to deregister your taxable activity or activities from GST if the value of taxable supplies during the past 12 months is less than MVR 500,000 or the value of taxable supplies for the next 12 months is expected to be less than MVR 500,000. Tick the option which applies to you. If you have ticked one of these two boxes, the activities will be deregistered from GST only.

Example

2. Reason for deregistration
Please tick the relevant box and provide the required information.

Cessation or sale/transfer of whole business → If sold/transferred, please provide the information below.

<input type="text" value="Hassan Zalif"/>	<input type="text" value="A157024"/>	<input type="text" value="650,000"/>
Name of buyer/transferee	ID Card / Registration no. of buyer/transferee	Value of sale (MVR)

Cessation or sale/transfer of a business activity or activities → Please provide the information below.

Business activity number	Name of business activity	If activity was sold/transferred:		
		Name of buyer/transferee	ID Card / Registration no. of buyer/transferee	Value of sale (MVR)

Value of taxable supplies during the past 12 months is less than MVR 500,000

Value of taxable supplies for the next 12 months is expected to be less than MVR 500,000

Document Checklist

You are required to submit the documents listed here, together with the application. 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.

If you are applying for deregistration because your taxable supplies during the past 12 months is less than MVR 500,000, you must submit details of your sales during the past 12 months. In such cases, you are not required to cancel your business permits. However, you must cancel your import licenses, since holding an import licenses requires you to register for GST irrespective of your turnover.

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 further declare that I have no intention of resuming the ceased business activities during the next 12 months.

Mr	Ahmed Asim	7925756	
Title	Name	Contact Number	
Managing Director	1 1 0 4 2 0 1 7	Signature & Seal	
Designation	Date		

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FOR QUERIES

 1415

 1415@mira.gov.mv

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