



MALDIVES  
INLAND REVENUE  
AUTHORITY

# How to fill in the Tax Agent Registration form (MIRA 113)

This is a step-by-step guide to help you fill in the Tax Agent Registration form (MIRA 113, version 22.1). Most of your questions will be answered here. If you need more help, call 1415 or send an email to [1415@mira.gov.mv](mailto:1415@mira.gov.mv)

Version: 22.1

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

1. Complete and submit this application to register yourself as a tax agent under the Tax Agents Regulation.
2. If you are an employee of a State Institution, you must submit a letter of consent from your employer.
3. All applicants must pass an examination held by MIRA in order for their applications to be approved.
4. Category 2 applicants must attend a course conducted by MIRA in order for their applications to be approved.
5. You are required to inform us in writing of any changes to the information provided with this application.
6. If you are submitting this form via email, scan the original of the completed form together with the required documents and email to [registration@mira.gov.mv](mailto:registration@mira.gov.mv).
7. You may fill the form on [MIRA website](#) and attach the scanned documents or, submit the form to your nearest MIRA counter.

# How to fill in Tax Agent Registration form

## Item 1: Personal details

- **Title:** Write your title here. (Example: Mr, Ms, Dr)
- **First Name & Other Names:** Write your first name and other names as they appear on your National Identity Card.
- **Nationality:** Write “Maldivian” here. According to Section 5 of the Tax Agents Regulation (2014/R-36), persons intending to become tax agents must be a Maldivian citizen.
- **National ID card:** Write your National ID Card Number as it appears on your National ID Card.

### Example

1. Personal details	<input type="text" value="Mr"/>	<input type="text" value="Nooman"/>	<input type="text" value="Mohamed Manik"/>
	<small>Title</small>	<small>First Name</small>	<small>Other Names</small>
	<input type="text" value="Maldivian"/>	<input type="text" value="A012345"/>	
	<small>Nationality</small>	<small>National ID Card</small>	

## Item 2: Contact details

- **Contact details:** Write your telephone number and mobile number here. This is a mandatory field.
- **Email Address:** Write your email address here. It is mandatory to fill this field, as important correspondences will be sent to the email address stated here.
- **Social Media:** Write your website, Facebook, Twitter, LinkedIn and YouTube handle, if you have any. This is not a mandatory field.

### Example

2. Contact details	<input type="text" value="+960 3338254"/>	<input type="text" value="+690 7778254"/>	<input type="text" value="info@nooman.com.mv"/>
	<small>Telephone</small>	<small>Mobile</small>	<small>Email Address</small>
	<input type="text" value="www.nooman.com.mv"/>	<input type="text" value="Nooman Mohamed Manik"/>	
	<small>Website</small>	<small>Facebook</small>	
	<input type="text" value="@noomann"/>	<input type="text" value="linkedin.com/noomanmmanik"/>	
	<small>Twitter</small>	<small>LinkedIn</small>	
	<input type="text" value="Nooman M. Manik"/>		
	<small>Youtube</small>		

### Item 3: Mailing address

The mailing address will be the address to which we will be posting all correspondences to you.

**Example**

3. Mailing address

Sample House	1	B
<small>House Name / Building Name</small>	<small>Level</small>	<small>Apartment Number</small>
Elhe Didi Magu		Addu City
<small>Street</small>		<small>Atoll / City</small>
Hithadhoo	19020	Maldives
<small>Island / District</small>	<small>Postcode</small>	<small>Country</small>

### Item 4: Tax agent category

Tick the category you wish to apply for. Category 1 applicants should satisfy the criteria set out in section 7(b) of the Tax Agents Regulation and category 2 applicants should satisfy the criteria set out in section 8(b) of the Tax Agents Regulation.

**Example**

4. Tax agent category

*Tick the tax agent category you are applying for.*

Category 1       Category 2

### Item 5: Academic Qualification

- **Qualification:** Write the name of the highest academic qualification that you have obtained.
- **Start Date and End Date:** Write the start date and end date of the academic program.
- **Education Institution and Awarding Institution:** Write the name of the education institution you have attended and the name of the awarding institution.

**Example**

5. Academic qualification

*Details of the highest, relevant academic qualification that you have obtained.*

Masters of Arts in Accountancy	July 1999	June 2003
<small>Qualification</small>	<small>Start Date</small>	<small>End Date</small>
University of Maldives	University of Maldives	
<small>Education Institution</small>	<small>Awarding Institution</small>	

## Item 6: Professional Qualification

- **Qualification:** Write the name of the highest professional qualification that you have obtained.
- **Year of qualification:** Write the year in which you acquired the professional qualification. For a list of professional accountancy bodies recognized by MIRA, refer to section 9 of the Tax Agents Regulation.
- **Membership Status:** If you are a member of the professional body, write the status of your membership.

### Example

6. Professional qualification

*Details of the highest, relevant professional qualification that you have obtained.*

ACCA

Qualification

2012

Year of Qualification

Active

Membership Status

## Item 7: Are you an employee of a state institution?

Tick “yes” here if you are an employee of a state institution. Otherwise, tick “no”. According to section 10(b) of the Tax Agent Regulation, employees of state institutions who wish to apply for tax agent license must submit a document issued by his employer which clearly states that the employer does not object to that person working as a licensed tax agent.

### Example

7. Are you an employee of a state institution?

Yes

No

If you have ticked yes, state the name of the institution

## Document Checklist

The following documents must be submitted together with the application form:

1. Copy of National ID Card
2. Curriculum vitae of the applicant.
3. Accredited certificates of the academic and professional qualifications obtained.
4. Letter of consent from employer (if you are an employee of a state institution or a foreigner).


### Example

<b>Document Checklist</b> <i>You are required to submit these documents together with this application.</i>	<input type="checkbox"/> Letter of consent from employer	<input checked="" type="checkbox"/> Curriculum vitae	<input checked="" type="checkbox"/> Copy of National ID Card
	<input checked="" type="checkbox"/> Accredited certificates of the academic and professional qualifications obtained		

## Declaration

The declaration must be signed by the applicant.

### Example

<b>Declaration</b> I declare that the information given on this form is true and correct and I understand that providing false or misleading information could result in MIRA cancelling my tax agent registration.									
 Signature	<table border="1"><tr><td>0</td><td>1</td><td>0</td><td>2</td><td>2</td><td>0</td><td>2</td><td>2</td></tr></table> Date	0	1	0	2	2	0	2	2
0	1	0	2	2	0	2	2		

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## FOR QUERIES:



1415



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