

Taxpayer Registration

- Complete this form to register yourself or your business activities with MIRA under Section 21 of the Tax Administration Act (Law Number 3/2010), or to inform MIRA of any changes to the information you have provided upon registration.
- Requirements for individuals to register with MIRA under the Tax Administration Act are explained in Tax Ruling TR-2017/A11.
- If you are a registered taxpayer and wish to register an additional business activity or change any information, enter your Taxpayer Identification Number (TIN) and provide the details of the new business activity or fill in the information as changed.
- If you are submitting this form via email, please email to registration@mira.gov.mv along with the required documents.

1. What is this application about?

(a) Business Profit Tax (BPT) registration

(b) Registration of new business activity / change of information

If you select this option, write your TIN and details of the new business activity and/or the information which changed, and sign the declaration. Do not fill in any other field.

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Taxpayer Identification Number (TIN)

2. Taxpayer type

(a) Individual →

(b) Company →

(c) Partnership →

(d) Cooperative society

(e) Other → Please specify

3. Personal details

To be completed ONLY by individuals

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Title First Name Other Names

National ID Card / Immigration ID Card Number

4. Corporate details

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

Name

Registration Number

5. Contact details

Email address and either telephone or mobile number is mandatory

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Telephone

Mobile

Email Address

6. Registered address

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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

7. Postal address

If different from the registered address above

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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

8. Preferred channel of communication

Letter Email

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

10. Are you a tax resident in the Maldives?

Yes No

11. Date of commencement of business

D	D	M	M	Y	Y	Y	Y
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12. Accounting period

Pursuant to Tax Ruling TR-2015/B46, the accounting period of all persons is 1 January to 31 December.

0	1	0	1	3	1	1	2
From				To			

13. Industry code

The industry code for the industry from which you expect to earn the majority of your revenue. Refer to page 4 for the list of industry codes.

14. Expected gross income

Forecast for the next 12 months (in MVR)

15. Responsible person

Person appointed under Section 22 of the Tax Administration Act. Email address and either telephone or mobile number is mandatory.

<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	First Name	Other Names
<input type="text"/>		
National ID Card / Immigration ID Card Number		
<input type="text"/>	<input type="text"/>	<input type="text"/>
Telephone	Mobile	Email Address

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.

<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	First Name	Other Names
<input type="text"/>		
National ID Card / Immigration ID Card Number		
<input type="text"/>	<input type="text"/>	<input type="text"/>
Telephone	Mobile	Email Address

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

18. Business activities

Use additional sheets if necessary

1

				D	D	M	M	Y	Y	Y	Y
Name				Date of commencement							
Trade permit / Operating License / Property Registry Number				Industry Code (Refer to page 4)							
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

				D	D	M	M	Y	Y	Y	Y
Name				Date of commencement							
Trade permit / Operating License / Property Registry Number				Industry Code (Refer to page 4)							
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					

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

In the case of companies, partnerships or cooperative societies, this declaration must be signed at least by a majority of the Board of Directors of the company, or partners of the partnership or founder members of the cooperative society. Use additional sheets if necessary.

Document Checklist

You are required to submit these documents together with this application.

- Copy of company / partnership / other registration or ID card of taxpayer
- Copy of bank statement of 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 ID card of the responsible person
- Letter of consent from the responsible person
- Copy of ID card of authorised signatories
- Copy of trade permit / operating license / property registry of business activities

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.

Title	First Name	Other Names	Contact Number	Signature & Seal						
Designation			Date							
			D	D	M	M	Y	Y	Y	Y

Industry Codes

Industry codes for nature of business in item 13 on page 2 and for business activities in item 18 on page 3.

Agriculture, forestry and fishing

- A1 Crop cultivation and related service activities (including agricultural activities)
- A2 Forestry and logging
- A3 Poultry/animal production and related service activities
- A4 Fishing
- A5 Aquaculture/mariculture

Mining and quarrying

- B1 Mining of sand
- B2 Extraction of crude petroleum and natural gas
- B3 Mining of metal ores
- B4 Other mining and quarrying
- B5 Mining support service activities

Manufacturing

- C1 Manufacture of fish products
- C2 Manufacture of agricultural products
- C3 Manufacture of other food products
- C4 Manufacture of beverages
- C5 Manufacture of textiles
- C6 Manufacture of tobacco products
- C7 Manufacture of wearing apparels
- C8 Manufacture of leather and related products
- C9 Manufacture of wood and products of wood and cork, except furniture
- C10 Manufacture of paper and paper products
- C11 Manufacture of coke and refined petroleum products
- C12 Manufacture of chemicals and chemical products
- C13 Printing and reproduction of recorded media
- C14 Manufacture of basic pharmaceutical products and pharmaceutical preparations
- C15 Manufacture of rubber and plastics products
- C16 Manufacture of other non-metallic mineral products
- C17 Manufacture of basic metals
- C18 Manufacture of fabricated metal products, except machinery and equipment
- C19 Manufacture of computer, electronic and optical products
- C20 Manufacture of electrical equipment
- C21 Manufacture of machinery and equipment n.e.c.
- C22 Manufacture of motor vehicles, trailers and semi-trailers (including boat building)
- C23 Manufacture of other transport equipment
- C24 Manufacture of furniture
- C25 Manufacture of handicrafts and souvenirs
- C26 Repair and installation of machinery and equipment
- C27 Other manufacturing

Electricity, gas, steam and air-conditioning supply

- D1 Electricity, gas, steam and air-conditioning supply

Water supply, sewerage, waste management and remediation activities

- E1 Water collection, desalination, treatment and supply
- E2 Sewerage
- E3 Waste collection, treatment and disposal activities; materials recovery
- E4 Remediation activities and other waste management services

Construction

- F1 Construction of buildings
- F2 Civil engineering
- F3 Specialized construction activities

Wholesale and retail trade; repair of motor vehicles and motor cycles

- G1 Wholesale and retail trade and repair of motor vehicles and motorcycles
- G2 Wholesale trade, except of motor vehicles and motorcycles
- G3 Retail trade, except of motor vehicles and motor cycles
- G4 Wholesale and retail trade of food and related products
- G5 Wholesale and retail trade of electric and electronic products
- G6 Wholesale and retail trade of clothing and foot wear
- G7 Wholesale and retail trade of construction materials
- G8 Wholesale and retail trade of souvenirs and related products

Transportation and storage

- H1 Land transport services and transport via pipelines
- H2 Sea transport services
- H3 Air transport services
- H4 Warehousing and support activities for transportation
- H5 Postal and courier activities

Accommodation and food service activities

- I1 Guest house (for locals only)
- I2 Food and beverage service activities
- I3 Other accommodation

Information and communication

- J1 Publishing activities
- J2 Motion picture, video and television programme production, sound recording and music publishing activities
- J3 Programming and broadcasting activities
- J4 Telecommunications
- J5 Computer programming, consultancy and related activities
- J6 Information service activities

Financial and insurance activities

- K1 Banking and financial service activities, except insurance and pension funding
- K2 Insurance, reinsurance and pension funding, except compulsory social security
- K3 Activities auxiliary to financial service and insurance activities

Real estate activities

- L1 Real estate activities

Professional, scientific and technical activities

- M1 Legal and accounting activities
- M2 Activities of head offices; management consultancy activities
- M3 Architecture and engineering activities; technical testing and analysis
- M4 Scientific research and development
- M5 Advertising and market research
- M6 Other professional, scientific and technical activities
- M7 Veterinary services

Administrative and support service activities

- N1 Rental and leasing activities
- N2 Employment activities; employment agencies, recruitment services
- N3 Reservation service and related activities
- N4 Security and investigation activities
- N5 Services to building and landscape activities
- N6 Office administrative, office support and other business support activities

Public administration and defence; compulsory social security

- O1 Public administration and defence; compulsory social security

Education

- P1 University, colleges
- P2 Public and private schools
- P3 Pre-primary and primary education
- P4 Secondary education
- P5 Higher education
- P6 Computer training institutions
- P7 General tuition classes
- P8 Tuition services
- P9 Quran classes
- P10 Vocational and technical educational institutes
- P11 Sports and recreation education
- P12 Other education
- P13 Educational support activities

Human health and social work activities

- Q1 Hospitals and other health activities
- Q2 Residential care services
- Q3 Social work activities without accommodation

Arts, entertainment and recreation

- R1 Creative, arts and entertainment activities
- R2 Libraries, archives, museums and other cultural activities
- R3 Sports activities and amusement and recreation activities

Other service activities

- S1 Activities of membership organizations
- S2 Repair of computers and personal and household goods
- S3 Other personal service activities

Activities of households

- T1 Activities of households as employers; undifferentiated goods and services-producing activities of households for own use

Extraterritorial organizations and bodies

- U1 Activities of extraterritorial organizations and bodies

Tourism sector

- V1 Tourist resort
- V2 Tourist hotel
- V3 Tourist guest house
- V4 Tourist vessel
- V5 Picnic island
- V6 Yacht marina
- V7 Diving school located on an establishment in V1 to V6
- V8 Shop located on an establishment in V1 to V6
- V9 Spa located on an establishment in V1 to V6
- V10 Water sports facility located on an establishment in V1 to V6
- V11 Other facility located on an establishment in V1 to V6 (other than staff shop)
- V12 Tour operator and travel agency service provider
- V13 Foreign tourist vessels' agent
- V14 Domestic air transport provider

For Office Use Only

	D D M M Y Y Y Y		
Received By	Received Date	Registered by	Taxpayer Identification Number (TIN)