Income Tax Registration

Complete this form to register yourself or your business activities with MIRA under Section 65 of the Income Tax Act (Law Number 25/2019), or to inform MIRA of any changes to the information you have provided upon registration.

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, anywhere on this form, you are providing the details of a Maldivian, please select “National Identity Card” as ID type and provide the details thereof.

1. What is this application about?
   - (a) New taxpayer 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.

2. Taxpayer type
   - (a) Government office/institution
   - (b) Individual
   - (c) Company
     - Private limited company
     - Public limited company
     Type of business carried out by the company (Please tick the boxes below if applicable)
     - Bank
     - Insurance provider
     - International Transport Operator
     - License no. issued by MMA
   - (d) Partnership
     - General partnership
     - Limited liability partnership
     - Deemed partnership
   - (e) Re-registered foreign company
   - (f) Trust
   - (g) Cooperative society
   - (h) Other

3. Date on which you became liable to be registered
   Refer to Chapter 2 of the Income Tax Regulation to determine the date on which you became liable to be registered for income tax. Fill this item if you are an individual, a deemed partnership or government office, or if you have selected “other” as the taxpayer type under item no. 2 of this form.

4. Government office details
   To be completed ONLY by govt.offices/institutions.
   Go to item no. 8 after completing this item.

5. Corporate details
   To be completed ONLY by companies, partnerships, banks, insurance providers, trusts, re-registered foreign companies, cooperative societies, international transport operators, and other entities.
   If you are a deemed partnership go to item no. 7, if not, go to item no. 8, after completing this item.
6. Personal details
To be completed ONLY by individuals.

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<tr>
<th>Title</th>
<th>First Name</th>
<th>Other Names</th>
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Identification Number

7. Requirement for registration (To be completed by individuals and deemed partnerships only)

Tick the applicable boxes below

- You are required to register your business under the Business Registration Act (Law number 18/2014)
- You hold a permit or license, issued by a Government Authority or State Institution, to carry on a business activity
- You employ 1 or more persons who are subject to Employee Withholding Tax under Section 54 of the Income Tax Act
- Your gross revenue from all business activities carried on by you during any 12 month period exceeds an average of MVR 40,000 per month
- You derive only employment income but from more than 1 employer and your combined employment income from all your employers during any 12 month period exceeds an average of MVR 40,000 per month
- You are not employed and you do not conduct any business but you receive a form of income specified in Section 3 of the Income Tax Act and such income derived by you during any 12 month period exceeds MVR 720,000 (Given that such income is not exempt income under Section 12 of the Income Tax Act)
- You made a payment which is subject to non-resident withholding tax (Given that you derive income that does not constitute remuneration from employment)
- None of the above

8. Tax Residency Status
Refer to Section 79(kk)(1), (kk)(2), (kk)(3), (kk)(4) and (kk)(5) of the Income Tax Act to determine whether or not you are a tax resident in the Maldives

- Resident
- Temporary Resident
- Non-resident

9. Contact details
Email address and mobile number are mandatory

<table>
<thead>
<tr>
<th>Telephone</th>
<th>Mobile</th>
<th>Email Address</th>
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10. Registered address

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<thead>
<tr>
<th>House Name / Building Name</th>
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<th>Apartment Number</th>
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| Country | City / Atoll (e.g. ‘Male’, ‘Vaavu’ or ‘V’ | District / Island (e.g. ‘Maafannu’ or ‘M’, ‘Felidhoo’)
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11. Postal address
If different from the registered address above

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<thead>
<tr>
<th>House Name / Building Name</th>
<th>Level</th>
<th>Apartment Number</th>
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12. Bank account details (Not applicable to Government Offices)

Cheques issued from bank accounts not registered with MIRA will not be accepted. If the account holder is different from the person in item 5 or 6, submit a letter of consent from the account holder. Use additional sheets if necessary.

Declaration by account holder: I hereby declare that I have authorised the applicant to register my bank account with MIRA.

<table>
<thead>
<tr>
<th>Add / Remove</th>
<th>Bank Name</th>
<th>Account Name</th>
<th>Account Number</th>
<th>Account Currency</th>
<th>Signature of the account holder</th>
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<th>Identification Number</th>
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</table>
13. Responsible person
Person appointed under Section 22 of the Tax Administration Act. Email address and mobile number are mandatory.

Title
First Name
Other Names
ID Type
National ID
Passport
Identification Number

TelephoneNumber
MobileNumber
Email Address

Declaration: I hereby give my consent to be appointed as an authorised signatory of the applicant.

Signature

14. Authorised signatories
Fill in the following information about individuals authorised to sign your tax returns. Use additional sheets if necessary.

Declaration: I hereby give my consent to be appointed as an authorised signatory of the applicant.

<table>
<thead>
<tr>
<th>Add / Remove</th>
<th>First Name</th>
<th>Other Names</th>
<th>ID Type (Tick where applicable)</th>
<th>Identification Card Number</th>
<th>Signature</th>
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Please complete the items below if you derive any income other than remuneration from employment.

15. Date of commencement of business

16. Accounting period
Pursuant to Section 41(a) of the Income Tax Regulation, the accounting period of all persons is 1 January to 31 December.

From
To

17. Industry code
The industry code for the industry from which you expect to earn the majority of your revenue. Refer to page 7 for the list of industry codes.

18. Managing director / managing partner
To be completed ONLY by companies, partnerships and other entities. In the case of banks or trusts or other entities, this is the person managing the day-to-day operations of the entity. Email address and mobile number are mandatory.

Title
First Name
Other Names
ID Type
National ID
Passport
Identification Number
Nationality
TelephoneNumber
MobileNumber
Email Address
20. Details of employment

Use additional sheets if necessary

<table>
<thead>
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<th>Details of the employer</th>
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<td>Name</td>
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<td>ID Type</td>
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<td>(Provide ID Card details if your employer is an individual)</td>
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<td>Remuneration (MVR)</td>
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<td>Recipient category (Tick the appropriate box below)</td>
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<td>Board Director</td>
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<td>Partner</td>
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21. Declaration

I / we declare that the person named in item 13 above is appointed as the responsible person under Section 22 of the Tax Administration Act and that the person(s) named in item 14 above are authorised to sign my / our tax returns.

<table>
<thead>
<tr>
<th>Name</th>
<th>National ID Card / Passport</th>
<th>Signature</th>
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In the case of companies, partnerships, trusts, cooperative societies or other entities, this declaration must be signed at least by a majority of the Board of Directors of the company, or partners of the partnership, or trustees of the trust, or founder members of the cooperative society or members of the board of the entity. Use additional sheets if necessary.

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

- Copy of company / partnership / bank / insurance company / trust / re-registered foreign company / international transport operator / other registration or ID card of taxpayer
- Copy of banking license / insurance license issued by the Maldives Monetary Authority (if you are a bank or insurance provider)
- Copy of bank statement of bank accounts in item 12 or any other document issued by the relevant bank which confirms the account holder
- Letter of consent from the account holder of bank accounts in item 12 (if the account holder has not provided his/her signature in item 12)
- Copy of ID card of the responsible person
- Letter of consent from the responsible person (if the responsible person has not provided his/her signature in item 13)
- Copy of ID card of authorised signatories
- Copy of permit / operating license / property registry of business activities
- Board Resolution appointing the responsible person and authorised signatories (if you are submitting this form online)

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.

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<thead>
<tr>
<th>Title</th>
<th>First Name</th>
<th>Other Names</th>
<th>Contact Number</th>
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Industry Codes
Industry codes for nature of business in item 16 on page 3 and for business activities in item 18 on page 4.

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/manufacture

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 apparel
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 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 Duraan 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

Received By
Received Date
Registered by
Taxpayer Identification Number (TIN)

Maldives Inland Revenue Authority, Ameenee Magu, Male' 20379, Maldives | H: (+960) 1415 | W: www.mira.gov.mv | E: registration@mira.gov.mv