MALDIVES INLAND REVENUE AUTHORITY

How to fill in MIRA 120

GST Registration – Overseas Suppliers form

www.mira.gov.mv

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

1. Complete this form to register as an overseas supplier of inbound tourism products under the Goods and Services Tax Act (Act No. 10/2011).
2. You are required to register for GST in the Maldives if you supply an inbound tourism product of the Maldives, including agency services or booking services related to such products.
3. This form must be submitted through the dedicated registration portal on MIRA's website. Submissions sent by email will not be accepted.
4. This form cannot be submitted unless all required information has been completed and all the required supporting documents have been uploaded.
5. If you require any clarification regarding the registration requirements or the submission of the registration form, please email internationalhelpdesk@mira.gov.mv.

How to fill in the GST Registration - Overseas Suppliers form

Click the link below to access the registration form.

https://www.mira.gov.mv/MIRAconnect/OverseasSupplierRegistration/MIRA120

You can access this page without any authentication or login credentials.

After accessing the registration page, write your email address. A One-Time Password (OTP) will be sent to the email address you provided. Enter the OTP in the designated field and you may then proceed with the registration process.

You may save the form as a draft and complete it at a later time. Draft submissions can be accessed by re-entering and verifying the email address used to create the draft. Any previously saved drafts will be displayed, allowing you to resume the submission.

Item 1: Do you carry on any of these activities?

(Tick all applicable boxes. At least one activity is required. If you carry on one or more of the following activities, you are required to register for GST in the Maldives.) This box cannot be left blank.

☐ Supplying inbound tourism products of the Maldives

☐ Providing agency services relating to inbound tourism products of the Maldives

☐ Providing booking services relating to inbound tourism products of the Maldives

Further information
An "inbound tourism product" refers to accommodation, meals, transport, or any other tourist activity in the Maldives.

Item 2: Supplier name

This field is mandatory and cannot be left blank.

Write the name of the person or entity supplying inbound tourism products in the Maldives.

- If you are an individual, write your name exactly as it appears in your identification document.
- If you are a company, partnership, cooperative society, or any other legal entity, write the name exactly as it appears on your certificate of incorporation, registration certificate, or equivalent registration document.

Item 3: Supplier type

This field is mandatory and cannot be left blank.

Select the box applicable to you.

- ☐ Individual
- ☐ Company
- ☐ Partnership
- ☐ Cooperative society
- ☐ Trust
- ☐ Other (specify other supplier type)

Item 4: Country of incorporation (if not an individual)

This item applies only to companies, partnerships, cooperative societies, trusts, and other legal entities. Select the country in which the entity is incorporated (registered, formed, or otherwise legally established. This does not include re-registration).

Item 5: Entity registration number

This item applies only to companies, partnerships, cooperative societies, trusts, and other legal entities and cannot be left blank. Write the entity's business registration number as stated on its certificate of incorporation, registration certificate, or equivalent registration document. A copy of this document must be attached along with this form.

Item 6: Identification Number (if an individual)

This item applies only to individuals and cannot be left blank.

Provide your National Identification Card, Driver's License, or Passport number exactly as it appears on the document. A copy of the identification document must be submitted together with this form.

Item 7 & 8: Tax Identification Number (TIN) & Country of TIN Issuance / TIN Issuing Country

If you have a TIN, provide the details.

Please provide the taxpayer identification number (TIN) or any other tax identification number issued to you.

If the TIN was issued by the tax authority of your country of incorporation, enter the TIN and the name of that country. If the TIN was issued by the tax authority of a different country, enter the TIN and the name of the country that issued it.

Item 9: Do you have more than one business activities out of which you supply Maldivian inbound tourism products or provide agency or booking services relating to such products?

This field is mandatory and cannot be left blank.

☐ Yes

☐ No

If you select "Yes", indicate whether you wish to register those activities separately by selecting one of the options below:

Register activities separately?

☐ Yes

☐ No

If you tick "Yes", each activity you list below will be registered separately with MIRA.

For example, if your business operates through regional branches in Europe and Asia and if you supply Maldivian inbound tourism products through both branches, you may choose to file a separate GST return for each branch.

In such a case, select "Yes" from options above. As a result, a separate Taxpayer Identification Number (TIN) and registration confirmation will then be issued for each activity, and the tax obligations relating to each activity must be fulfilled separately.

If you tick "No" above, you will have to file one GST return for all activities under your TIN.

Please provide the following information for each activity you wish to register.

a) Activity 1

(The following fields are mandatory where applicable and cannot be left blank.)

- Legal name of the activity
- Trading name of the activity (if different from legal name)
- Date of business permit/license issuance: *Date should be in DD/MM/YYYY format*
- Business permit/license number
- Jurisdiction/country of issue
- Indicate the type of tourist establishment associated with the inbound tourism products you are selling: *(Tick all applicable boxes. These are the tourist establishments in the Maldives with which your business activity is associated.)*

☐ Tourist Resort

☐ Integrated tourist resort

☐ Resort hotel

☐ Hotel

☐ Tourist guesthouse

☐ Picnic Island

☐ Tourist vessel

☐ Yacht marina

☐ Yacht marina:

☐ Other: ______________________

- What is the total monthly value of inbound tourism products, and agency and booking services relating to such products, supplied by you (in USD):

  Write here the total monthly value, in USD, of inbound tourism products, including agency and booking services relating to such products, supplied by you in the Maldives.

  The value of supply of inbound tourism products:

  - Consideration received less consideration paid by you in relation to the product to a GST registered person of the Maldives

  The value of supplies of agency services / booking services relating to inbound tourism products:

  - Consideration received or receivable.

  The value entered in this field will be used to determine your taxable period. If the total value of supplies made in a month is USD 64,850.84 or more, the taxable period is one calendar month. In all other cases, the taxable period is one calendar quarter.

  Where the taxable period is one calendar month, you must file a GST return and pay the GST due on or before the 28th day of the following month. Where the taxable period is one calendar quarter, you must file a GST return and pay the GST due on or before the 28th day of the month following the end of that quarter.

- Please provide the website(s) or platform(s) through which the supplier sells its products or services:

  If you operate through more than one website, provide details of ALL website addresses used for these activities.

  If you do not have a website, provide details of the platform(s) through which you sell or arrange your products or services. This may include online marketplaces, mobile applications, booking platforms, travel portals, social media platforms, e-commerce platforms, or any other digital channels used to market, sell, or facilitate the supply of your products or services. Please include the name of the platform and, where applicable, the URL or link to your business profile or listing.

If you do not operate a website and do not use any such platform, enter "N/A".

To add additional website or platform or messaging channel details, click the "Add another website or platform" button.

To add additional activities, click the "Add another activity" button. The above information must be provided separately for each activity you wish to register.

Item 10: Postal Address

This field is mandatory and cannot be left blank.

This is the address to which you would like us to send our correspondence to you. Enter the House/Building Name, Level, Apartment Number, Street, Postcode, City, and Country.

All the fields under this item are compulsory. However, you may write "-" in Apartment Number if there is no such number. You may write "G" in Level if it is a single-story building.

Item 11: Official email address

This field is mandatory and cannot be left blank.

Write your official email address here.

This email address will be registered with MIRA as your official contact email address. All future correspondence from MIRA, including notices, assessments, registration updates, and other official communications, will be sent to this email address.

You must ensure that the email address provided is valid and regularly monitored.

If required, you may update your registered email address later through your MIRAconnect account.

Item 12: Telephone number

Write your telephone number, including the country code and the telephone number.

You must ensure that the number provided is valid and can be used to contact you regarding your registration and tax obligations.

Item 13: Mobile number

This field is mandatory and cannot be left blank.

Write your mobile number, including the country code and the mobile number.

You must ensure that the number provided is valid and can be used to contact you regarding your registration and tax obligations.

Item 14: Preferred messaging applications

MIRA may use your preferred messaging application to send reminders and other routine communications relating to your registration and tax obligations.

Select your preferred messaging application from the options below. You must select at least one application.

If the mobile number associated with the selected application is different from the mobile number provided under Item 13, write the relevant number in the space provided.

☐ WhatsApp: ______________________

☐ WeChat: ______________________

☐ Telegram: ______________________

Item 15: Person authorized to act on behalf of the entity

This field is mandatory and cannot be left blank.

Provide the details of an individual who is authorized to represent the entity before MIRA in relation to its tax affairs, including registration, filing and payment obligations, compliance matters, and responses to requests for information.

The following information must be provided:

- Full name
- Identification number
- Designation
- Email
- Mobile Number
- Preferred messaging applications where the contact person can be reached

  ☐ WhatsApp: ______________________

  ☐ WeChat: ______________________

  ☐ Telegram: ______________________

  If the mobile number associated with the selected application differs from the mobile number provided above, please write the relevant number in the space provided.

Item 16: Authorized local representative to act on behalf of the entity (if any)

Provide the details of an individual in the Maldives who has been authorized by the entity to represent it or act on its behalf in matters relating to its tax obligations and dealings with MIRA.

This item is optional. However, if you choose to provide the name of an authorized local representative, all of the information below must be completed.

The following information must be provided:

- Full name
- Identification number
- Designation
- Email
- Mobile Number
- Preferred messaging applications

  ☐ WhatsApp: ______________________

  ☐ WeChat: _______________________

  ☐ Telegram: ______________________

  If the mobile number associated with the selected application differs from the mobile number provided above, please write the relevant number in the space provided.

Item 17: Contact person details *(if different from authorized person in item 15)*

This item is optional. However, if you choose to provide the name of a contact person, all of the information below must be completed, and you must upload a corresponding copy of the identification document of authorized local representative.

Provide the details of the individual who should be contacted regarding matters related to the entity's registration, tax obligations, or correspondence with MIRA, where that individual is different from the authorized person specified in Item 15.

The following information must be provided:

- Full name
- Identification number
- Designation
- Email
- Telephone
- Mobile area code and Mobile Number

- Preferred messaging applications

  ☐ WhatsApp: ______________________

  ☐ WeChat: _______________________

  ☐ Telegram: _________________________

Item 18: On what date did you commence supplying inbound tourism products of the Maldives?

This field is mandatory and cannot be left blank.

Select the date on which you first commenced supplying inbound tourism products of the Maldives.

The date must be written in DD/MM/YYYY format.

Declaration

This field is mandatory and cannot be left blank.

☐ I declare that the information provided in this application and all supporting documents submitted with it are true, correct and complete. I further confirm that the authorized person / authorized local representative identified in this application is duly authorized to act on behalf of the applicant in relation to GST matters

If there are any issues with the form, we will contact the person who has signed the declaration.

Attachments checklist

- Activity permit/license
- Certificate of incorporation
- Copy of the identification document of supplier
- Copy of the identification document of authorized person

Submit all the supporting documents relevant to you.

Each relevant supporting document must be uploaded separately.

A copy of the business permit or license is mandatory if you have provided a permit or license number under any activity. If you have registered more than one activity and provided multiple permit or license numbers, you must upload a corresponding copy of the permit or license for each activity.

Certificate of incorporation mandatory for companies, partnerships, cooperative societies, trusts, and other legal entities (Persons other than individuals).

A copy of the identification document of supplier is mandatory if you are an individual.

A copy of the identification document of authorized person is mandatory for all overseas suppliers.

If any supporting document is not in English, an official English translation of the document must also be submitted.

Application Submission
Upon submission of your application, you will receive a confirmation email acknowledging receipt of your application. Once your GST registration has been approved, you will be issued a GST Registered Taxpayer Identification Number (TIN) and a GST Registration Certificate. You will also be provided with access to MIRAconnect, MIRA's online tax portal. Your login credentials, including your username and one-time password, will be sent to your registered email address. You must use the MIRAconnect portal to manage your tax obligations, including filing tax returns and making tax payments.

FOR QUERIES:

1415
internationalhelpdesk@mira.gov.mv

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