



MALDIVES  
INLAND REVENUE  
AUTHORITY

# HOW TO FILL AND SUBMIT THE APPLICATION FOR TAX CLEARANCE (MIRA 902) & A1/MA1 CLEARANCE FORM

This is a step-by-step guide to help you fill and submit  
MIRA 902 form and A1 / MA1 form.

If you need any additional help, call 1415 or send an email to [1415@mira.gov.mv](mailto:1415@mira.gov.mv).

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

1. The tax clearance form is submitted to request for confirmation of your outstanding dues and obligations in relations to your taxes and non-tax revenue.
2. A tax clearance confirmation is required in respect of applications for licenses, renewal of agreements and other approvals from Government authorities.
3. You can apply for tax clearance online via [our website](#).
4. Generally, we do not accept tax clearance applications via email or over the counter. However, we will continue to facilitate applications over counter for those who are unable to apply online in exceptional circumstances.
5. If there are no dues the tax clearance report will be emailed to the registered email address and consented email within two working days. If there are dues, the dues statement will be emailed to the registered email address and consented email within two working days. You can generate your tax clearance report via your MIRAconnect account.
6. If you wish to collect hard copy, owner/managing director or authorized signatory can visit to taxpayer service center and collect without presenting a document. However unauthorized person would require a letter consenting to collect on behalf of the taxpayer.

# How to fill in the Tax Clearance Application Form

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## Submitting for tax clearance online via MIRA 902 form:

### Item I: Details of the Taxpayer

- **TIN (Taxpayer Identification Number) or National ID Card/ Registered Number:** In this box, enter either the TIN as shown on the Notification of Income Tax Registration issued to you or National ID card number / registration number of the company, partnership or any other entity.
- **Taxpayer Name:** In this box, enter the name of the taxpayer as shown on the Notification of Income Tax Registration issued to you. If you're not a taxpayer, enter the name shown on your National ID card.
- **Contact number:** In this box, enter your contact number.
- **Name of the establishment to which this application relates:** In this box, enter the name of the establishment to which this application relates. For example, your business activity. If this box is not related to you, you can put a dash (-).

Ensure that there is no extra character such as space, comma, dot etc. at the beginning and end of the filled information.

**Example**

1. Details of taxpayer

<input type="text"/>	<input type="text"/>
Taxpayer Identification Number (TIN)	National ID Card / Registration Number
<input type="text"/>	
Taxpayer Name	
<input type="text"/>	<input type="text"/>
Name of the establishment to which this application relates	Contact number

## Item 2: Purpose for obtaining tax clearance

In this item, tick the appropriate box(es) for which you are applying for the tax clearance and provide the required details.

**Example**

**2. Purpose for obtaining tax clearance**  
*Please tick the appropriate box(es), and provide the required details*

To submit a bid proposal  
Tendering agency:   
Due date for submission:

To liquidate a company  
Reason for liquidation:   
Shareholders' resolution date:

To change consignee  
Name of new consignee:   
Demurrage date:

Due diligence  
Details of information required:

To apply for a loan or credit facility  
Name of the financial institution:

Other purpose  
Please specify the purpose in detail:

## Item 3: 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.

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 provided in this form is true and correct to the best of my knowledge and belief, and that a Tax Clearance Report issued by the MIRA in relation to this application shall only be used for the purpose(s) which I have indicated in item 2 of this application. I further declare that I am authorised to sign this application and I consent to MIRA sending the details of tax obligations and the details of outstanding payments to the below email address, pursuant to Section 15(b)(2) of the Tax Administration Act (Law Number: 3/2010).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Name	Designation	Contact Number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Email Address	Date		

## Submitting for Tax Clearance online via our website:

### Item I: Details of the Taxpayer

- TIN (Taxpayer Identification Number) or National ID Card/ Registered Number: In this box, enter either the TIN as shown on the Notification of Income Tax Registration issued to you or National ID card number / registration number of the company, partnership or any other entity.
- Taxpayer Name: In this box, enter the name of the taxpayer as shown on the Notification of Income Tax Registration issued to you. If you're not a taxpayer, enter the name shown on your National ID card.
- Contact number: In this box, enter your contact number.
- Name of the establishment to which this application relates: In this box, enter the name of the establishment to which this application relates. For example, your business activity. If this box is not related to you, you can put a dash (-).

Ensure that there is no extra character such as space, comma, dot etc. at the beginning and end of the filled information.

Example

#### 1. Details of Taxpayer

First 7 digit of your TIN ID / Reg. Number

OR

Taxpayer Name \* Contact Number \*

Name of the establishment to which this application relates \*

## Item 2: Purpose for obtaining tax clearance

In this item, select the appropriate purpose for which you are applying for the tax clearance from the drop-down list.

**Example**

**2. Purpose for obtaining tax clearance.**  
*Please tick the appropriate box(es), and provide the required details*

- To submit bid proposal
- To liquidate a company
- To change ownership of vehicles and vessels
- Due diligence
- To apply for a loan or credit facility
- Other purpose

## Item 3: Email to send Tax Clearance

This section is required to fill, if your preferred email address has not been registered with this Authority, you should write the email address (same as written in consent letter) in the box and fill and attach the consent letter (click 'get template' to download the template). Consent letter should be signed by Managing Director/Owner or authorized signatory registered with this Authority. Consent letter will be valid only if period of 3 months has not been passed from the date signed in the letter.

**Example**

**3. Email to send Tax Clearance**  
*Please tick the appropriate box(es), and provide the required details*

Tax Clearance will be sent to MIRA registered default email address

Add another email? *(Consent required)*

**Email Details**

Email Address *(required)*

  

Attach Consent *(.pdf only)*

 

[Download Template](#)

## Item 4: Review & Submit

By clicking the submit button, you declare that the information given on this application is true and correct and that you are authorized to submit this application. If any incorrect information is provided on this form, MIRA may reject this form or take any necessary action for providing a wrong and/or misleading information.

### Example

#### 4. Review & Submit

- If there are no dues the Tax clearance report will be emailed to the registered email address within two working days.
- If there are dues the dues statement will be emailed to the registered email address within two working days.

By clicking the submit button, I declare that the information given on this application is true and correct and that I am authorized to submit this application. I understand that if any incorrect information is provided on this form, MIRA may reject this form or take any necessary action for providing a wrong and/or misleading information.



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## FOR QUERIES:



1415



1415@mira.gov.mv

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