



MALDIVES  
INLAND REVENUE  
AUTHORITY

# How to fill in the GST Registration form (MIRA 105)

This is a step-by-step guide to help you fill in the GST Registration form (MIRA 105, version 16.1). 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)

Published on 2 November 2016

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

1. Complete this form to register your business under the Goods and Services Tax Act (Law Number 10/2011).
2. If you wish to apply for or if you are required to apply for separate GST registrations under Section 7 of the Goods and Services Tax Regulation (Regulation Number 2011/R-43), submit a separate form for each registration. As business activities in the tourism sector and other sectors are required to be registered separately, submit a separate form for each sector.
3. If you are submitting this form via email, please email to [registration@mira.gov.mv](mailto:registration@mira.gov.mv) along with the required documents. You may upload the filled out form to [MIRA website](#), or, submit the form to your nearest MIRA counter.

# How to fill in the GST Registration form

## Item 1: Taxpayer details

- **Taxpayer Identification Number (TIN):** Enter the first seven digits of your TIN as stated on the Notification of Business Registration that was issued to you when you registered with MIRA under the Tax Administration Act. If you have not yet registered with MIRA, submit the Registration and Change of Information (MIRA I17) form together with this form.
- **Taxpayer Name:** This is the name of the natural or legal person that operates the taxable activities. In this box, enter the name of the taxpayer as shown on your Notification of Business Registration.
- **Contact Details:** Enter the mobile number and the email address of your business.
- **Mailing Address:** Write the mailing address of your business here. Whenever we send hard copies of letters and other documents to you, we will be using the mailing address you provide here.

### Example

1. Taxpayer details	Taxpayer Identification Number (TIN)		
	1	2	3
	4	5	6
	7		
	Your TIN as it appears on your Notification of Registration		
	Taxpayer Name		
	Dhondheeni Investments Pvt. Ltd.		
	Your name as it appears on your Notification of Registration		
	Contact Details		
	7925756	dhondheeni@gmail.com	
	Mobile	Email Address	
	Mailing Address		
	Green Leaf	3	3A
	House Name / Building Name	Level	Apartment Number
	Roashanee Goalhi	Male'	
	Street	Atoll / City	
	Galolhu	22455	Maldives
	Island / District	Postcode	Country

## Item 2: Sector

If you are applying to register a taxable activity in the tourism sector, tick 'Tourism Sector'. Otherwise, tick 'General Sector'.

Taxable activities in the tourism sector include:

- Tourist resorts, integrated tourist resorts, resort hotels, hotels, tourist guest houses, picnic islands, private islands, tourist vessels, yacht marinas and other such

establishments (collectively referred to as “tourist establishments”) authorized by the Ministry of Tourism

- Diving schools, shops, spas, water sports facilities and other such places established on a tourist establishment (excluding shops operating exclusively for the employees of such establishments)
- Travel agency service providers
- Agents providing goods and services to foreign tourist vessels entering the Maldives
- Domestic air transportation service providers to persons other than Maldivian citizens

### Example

2. Sector

Tourism Sector  
*Please submit a copy of the relevant operating license or permit together with this application*

General Sector

### Item 3: Reason for GST registration

Tick the reason for your GST registration. If you satisfy any of the first 4 requirements, it is mandatory for you to register for GST. If you select any of the first 3 boxes, provide the date as required. For example, if your taxable supplies during the 12 months from October 2015 to September 2016 was more than MVR 1 million, tick the first box and write the last month of the 12-month period.

### Example

3. Reason for GST registration

Value of taxable supplies during the past 12 months exceed MVR 1,000,000 → 0 9 2 0 1 6  
*Last month of the 12-month period*

Value of taxable supplies for the next 12 months is expected to exceed MVR 1,000,000 → M M Y Y Y Y  
*First month of the 12-month period*

Conduct taxable activities in the Tourism Sector → D D M M Y Y Y Y  
*Date on which relevant license was obtained or agreement was signed*

Import goods into the Maldives → D D M M Y Y Y Y  
*Date of commencement of import*

Voluntary registration  
*Explain the purpose and any other information relevant to your request*

### Item 4: Sales

This is the total ‘taxable sales’ of all your business activities. Taxable sales include zero-rated supplies and standard rate supplies for all your business activities, but not exempt supplies. You must write both the actual sales during the past 12 months and the estimated sales for the next 12 months.

## Example

### 4. Sales

*You must attach an actual sales report or a forecast sales report (please provide the details of how sales is forecasted).*

1,200,000

Actual during the previous 12 months (MVR)

1,500,000

Forecast for the next 12 months (MVR)

## Item 5: Business activities to be included in this registration

Write the details of the business activities that you wish to include under this GST registration. If you are registering yourself under a particular sector and you do not wish to register the activities separately, you must list all your business activities here. You may use additional sheets if necessary.

Pursuant to Tax Ruling TR-2016/G40, activities situated within the premises of a tourist hotel or tourist guest house must be registered for tourism sector GST, unless a document issued by the Ministry of Tourism shows that the activity is outside the boundaries of the hotel or guesthouse. Hence you must identify whether the activity is located within or outside of the boundaries of the tourist resort, hotel or guesthouse.

- **Name of Business Activity:** This is the name of the business activity. If you have a permit or license from a government office or state institution to conduct the business (for example, a shop or restaurant), write the name of the business as it appears on the permit or license.
- **Business Activity Number:** This is the business activity number given to each business activity registered with MIRA under your name. This number is stated on the Notification of Business Registration that was issued to you. If a particular activity has not yet been registered with MIRA, leave this field blank. In such cases, you are also required to submit MIRA 117 along with this form to register the business activity under your name.
- **Located within a tourist resort, hotel or guesthouse?:** If the activity is located within a tourist resort, hotel or guesthouse tick off "Yes". Otherwise tick off "No".
- **If "yes" in column 3, specify name of resort, hotel or guesthouse:** If you ticked "Yes" in column 3, write the name of the resort, hotel or guesthouse which the activity locates. Otherwise, leave the column blank.

## Example

### 5. Business activities to be included in this registration

Pursuant to Tax Ruling TR-2016/G40, activities situated within the premises of a tourist hotel or tourist guesthouse must be registered for tourism sector GST, unless a document issued by the Ministry of Tourism shows that the activity is outside the boundaries of the hotel or guesthouse.

<sup>1</sup> Name of business activity	<sup>2</sup> Business activity number	<sup>3</sup> Located within a tourist resort, hotel or guesthouse?	<sup>4</sup> If "Yes" in column 3, specify name of resort, hotel or guesthouse
Dhondheeni Mart	001	Yes <input type="radio"/> No <input checked="" type="radio"/>	
Dhondheeni Plus	002	Yes <input type="radio"/> No <input checked="" type="radio"/>	
		Yes / No	
		Yes / No	

<sup>1</sup> For example, name of the shop, restaurant, salon or workshop

<sup>2</sup> Business activity number specified on the Notification of Registration issued by MIRA

## Item 6: Taxpayer Identification Number (TIN) for the activities in Item 5

If you wish to add business activities to an existing GST TIN, state the GST TIN that was issued to you when you registered with us under the Goods and Services Tax Act. Otherwise leave blank.

## 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 given on this form is true and correct, and that I am authorised to sign this application.

Mr	Ahmed Zalif	7925756	
Title	Name	Contact Number	
Managing Director	2 4 0 5 2 0 1 7		Signature & Seal
Designation	Date		

## For Office Use Only

This section is for our use. Do not write anything below this heading.

FOR QUERIES

 1415

 1415@mira.gov.mv

FOR LATEST NEWS AND UPDATES

 Maldives Inland Revenue Authority

 MIRAmaldives

 MIRA Maldives

 miramaldives

 [www.mira.gov.mv](http://www.mira.gov.mv)