

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.

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Taxpayer Identification Number (TIN)
(Write the first 7 digits of your TIN)

2. Taxpayer type

- (a) Government office/institution
- (b) Individual
- (c) Company →

Type of business carried out by the company *(Please tick the boxes below if applicable)*

<input type="checkbox"/>	Bank	→	<input type="text"/>
			License no. issued by MMA
<input type="checkbox"/>	Insurance provider	→	<input type="text"/>
			License no. issued by MMA
<input type="checkbox"/>	International Transport Operator		

- (d) Partnership →

(e) Re-registered foreign company

(f) Trust

(g) Cooperative society

(h) Other → Please specify

3. Date on which you became liable to be registered

D	D	M	M	Y	Y	Y	Y
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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.

Name

Government Institution Number

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.

Name

Registration Number

Country of incorporation

6. Personal details

To be completed ONLY by individuals.

<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	First Name	Other Names
<input type="text"/>	<input type="text"/>	<input type="text"/>
Nationality	Date of birth	Gender
ID Type → <input type="radio"/> National ID <input type="radio"/> Passport	<input type="text"/>	<input type="text"/>
<input type="text"/>	Identification Number	

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

Tick the applicable boxes below

<input type="checkbox"/>	You are required to register your business under the Business Registration Act (Law number 18/2014)
<input type="checkbox"/>	You hold a permit or license, issued by a Government Authority or State Institution, to carry on a business activity
<input type="checkbox"/>	You employ 1 or more persons who are subject to Employee Withholding Tax under Section 54 of the Income Tax Act
<input type="checkbox"/>	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
<input type="checkbox"/>	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
<input type="checkbox"/>	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)
<input type="checkbox"/>	Your gross income during the past 12 month period exceeds an average of MVR 60,000 per month
<input type="checkbox"/>	You made a payment which is subject to non-resident withholding tax (Given that you derive income that does not constitute remuneration from employment)
<input type="checkbox"/>	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

<input type="text"/>	<input type="text"/>	<input type="text"/>
Telephone	Mobile	Email Address

10. Registered address

<input type="text"/>	<input type="text"/>	<input type="text"/>
House Name / Building Name	Level	Apartment Number
<input type="text"/>	<input type="text"/>	
Street	Postcode	
<input type="text"/>	<input type="text"/>	<input type="text"/>
Country	City / Atoll (e.g. "Male", "Vaavu" or "V")	District / Island (e.g. "Maafannu" or "M", "Felidhoo")

11. Postal address

If different from the registered address above

<input type="text"/>	<input type="text"/>	<input type="text"/>
House Name / Building Name	Level	Apartment Number
<input type="text"/>	<input type="text"/>	
Street	Postcode	
<input type="text"/>	<input type="text"/>	<input type="text"/>
Country	City / Atoll (e.g. "Male", "Vaavu" or "V")	District / Island (e.g. "Maafannu" or "M", "Felidhoo")

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.

Add / Remove	Bank Name	Account Name	Account Number	Account Currency	Account to be used for refunds (tick where applicable)	Signature of the account holder
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>

13. Responsible person

Person appointed under Section 22 of the Tax Administration Act. Email address and mobile number are mandatory.

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

ID Type → National ID Passport

Identification Number

+ ()	+ ()	<input type="text"/>
Telephone	Mobile	Email Address

Declaration: I hereby give my consent to be registered with MIRA as the responsible person appointed by 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.

Add / Remove	First Name	Other Names	ID Type <small>(Tick where applicable)</small>	Identification Card Number	Signature
			<input type="radio"/> National ID <input type="radio"/> Passport		
			<input type="radio"/> National ID <input type="radio"/> Passport		
			<input type="radio"/> National ID <input type="radio"/> Passport		

Please complete the items below if you derive any income other than remuneration from employment.

15. Date of commencement of business

D	D	M	M	Y	Y	Y	Y
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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.

0	1	0	1	3	1	1	2
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.

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

ID Type → National ID Passport

Identification Number

Nationality

+ ()	+ ()	<input type="text"/>
Telephone	Mobile	Email Address

19. Business activities

Use additional sheets if necessary

1

Name Date of commencement

Permit / Operating License / Property Registry Number Industry Code (Refer to page 7)

House Name / Building Name Level Apartment Number

Street Postcode

Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

2

Name Date of commencement

Permit / Operating License / Property Registry Number Industry Code (Refer to page 7)

House Name / Building Name Level Apartment Number

Street Postcode

Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

3

Name Date of commencement

Permit / Operating License / Property Registry Number Industry Code (Refer to page 7)

House Name / Building Name Level Apartment Number

Street Postcode

Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

4

Name Date of commencement

Permit / Operating License / Property Registry Number Industry Code (Refer to page 7)

House Name / Building Name Level Apartment Number

Street Postcode

Country City / Atoll (e.g. "Male", "Vaavu" or "V") District / Island (e.g. "Maafannu" or "M", "Felidhoo")

Please complete the items below if you derive remuneration from more than 1 employer.

20. Details of employment

Use additional sheets if necessary

1 Details of the employer

Name

ID Type → National ID Passport Registration no.

Registration number / ID Card Number
(Provide ID Card details if your employer is an individual)

Taxpayer Identification Number (TIN)
(Leave this blank if your employer is not registered in MIRA)

Telephone

Mobile

Email Address

House Name / Building Name

Level

Apartment Number

Street

Postcode

Country

City / Atoll (e.g. "Male", "Vaavu" or "V")

District / Island (e.g. "Maafannu" or "M", "Felidhoo")

Activity number of the relevant activity applicable the employment *(Leave this blank if your employer is not registered in MIRA)*

Details of the applicant with respect to the employment

Profession

Record Card Number

Date of commencement of employment

Remuneration (MVR)

Recipient category *(Tick the appropriate box below)*

 Board Director Partner Employee

2 Details of the employer

Name

ID Type → National ID Passport Registration no.

Registration number / ID Card Number
(Provide ID Card details if your employer is an individual)

Taxpayer Identification Number (TIN)
(Leave this blank if your employer is not registered in MIRA)

Telephone

Mobile

Email Address

House Name / Building Name

Level

Apartment Number

Street

Postcode

Country

City / Atoll (e.g. "Male", "Vaavu" or "V")

District / Island (e.g. "Maafannu" or "M", "Felidhoo")

Activity number of the relevant activity applicable the employment *(Leave this blank if your employer is not registered in MIRA)*

Details of the applicant with respect to the employment

Profession

Record Card Number

Date of commencement of employment

Remuneration (MVR)

Recipient category *(Tick the appropriate box below)*

 Board Director Partner Employee

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.

Name	National ID Card / Passport	Signature

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.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
Title	First Name	Other Names	Contact Number									
<input type="text"/>			<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y	Signature & Seal
D	D	M	M	Y	Y	Y	Y					
Designation			Date									

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/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

<input type="text"/>	D D M M Y Y Y Y	<input type="text"/>	<input type="text"/>
Received By	Received Date	Registered by	Taxpayer Identification Number (TIN)