

# Registration of Charitable Organizations

- Section 21(a) of the Income Tax Act (Law Number 25/2019) allows a deduction in respect of donations made by a person to a charitable organization approved by the Commissioner General.
- Section 12(d) of the Act exempts such organizations from Income Tax.
- Organizations falling within sections 21(a) and 12(d) of the Act who wish to be approved by Commissioner General are required to submit this application to MIRA under Chapter 6 of the Income Tax Regulation (2019/R-1090).

## 1. About the organization

Name of the Organization

Registration Number

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Registration Date

Brief Description of the Objectives of the Organization

## 2. Purpose for which the organization is established

*Tick all that apply*

- |   |   |
|---|---|
| <input type="checkbox"/> Promotion of Islam                     | <input type="checkbox"/> Enhancing social well-being                  |
| <input type="checkbox"/> Relief of the poor                     | <input type="checkbox"/> Promoting cultural activities                |
| <input type="checkbox"/> Medical relief                         | <input type="checkbox"/> Promoting sports and recreational activities |
| <input type="checkbox"/> Education                              | <input type="checkbox"/> Developing a profession or an industry       |
| <input type="checkbox"/> Providing humanitarian aid             | <input type="checkbox"/> Developing a regional or island community    |
| <input type="checkbox"/> Conserving the environment or wildlife |   |

## 3. Registered address

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

House Name / Building Name

Level

Apartment Number

Street

Postcode

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

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

Country

## 4. Contact details

*Email address and either telephone or mobile number is mandatory*

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

Telephone

Mobile

Email Address

## 5. Executive board members

*You must provide details of at least two members.*

*Use additional sheets if necessary.*

1 <input type="text"/>	<input type="text"/>
------------------------	----------------------

Name

National Identity Card Number

Permanent Address

Contact Number

2 <input type="text"/>	<input type="text"/>
------------------------	----------------------

Name

National Identity Card Number

Permanent Address

Contact Number

6. Do you conduct any business activity?

No

Yes →

Taxpayer Identification Number (TIN)

7. Have you registered with MIRA before as a charitable organization?

No

Yes →

MIRA Registration Number

Date of Cancellation of Registration

Reason for Cancellation of Registration

8. Person to contact regarding this application

Name

Contact Number

Designation

Email Address

### Document Checklist

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

Registration Certificate

Articles of Association

Memorandum of Association

Profile of the organization, detailing past activities and future plans

Business permits (if any)

### Declaration

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

**This declaration shall only be signed by one of the executive board members in Item 5 of this application.**

Title Name

Contact Number

Designation

Date

Signature & Seal

### For Office Use Only

Received By

Received Date

Entered by

Registration Number