

Auditor Registration

Attach a recent passport-sized photograph of the individual in Item 3(a) or 4(c) here

- **Submit this application to register yourself with MIRA under the Tax Ruling TR-2018/B63.**
- **You are required to inform us in writing of any changes to the information provided in or with this application.**

1. Type of application
- New registration → Complete **Section A** only
- Renewal of registration → Complete **Section B** only
- Category upgrade → Complete **Section C** only

SECTION A

2. Type of auditor
- Individual → Complete **Item 3** and go to **Item 5**
- Partnership → Skip **Item 3** and go to **Item 4**

3. Information about the individual

(a) Personal details

<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	First Name	Other Names
<input type="text"/>		<input type="text"/>
Nationality		National ID Card / Immigration ID Card Number

(b) 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
<input type="text"/>	<input type="text"/>	<input type="text"/>
Website	Facebook	Twitter
<input type="text"/>	<input type="text"/>	<input type="text"/>
Instagram	LinkedIn	YouTube

4. Information about the partnership

(a) Partnership details

<input type="text"/>
Name of the Partnership
<input type="text"/>
Partnership Registration Number

(b) 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
<input type="text"/>	<input type="text"/>	<input type="text"/>
Website	Facebook	Twitter
<input type="text"/>	<input type="text"/>	<input type="text"/>
Instagram	LinkedIn	YouTube

(c) Details of the partner who meets the requirements in paragraph 23(c), 24(c) or 26 of the Tax Ruling TR-2018/B63 and whose relation with that partnership is disclosed to MIRA.

<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	First Name	Other Names
<input type="text"/>		<input type="text"/>
Nationality		National ID Card / Immigration ID Card Number
<input type="text"/>		<input type="text"/>
Telephone	Mobile	Email Address
<input type="text"/>	<input type="text"/>	<input type="text"/>
Website	Facebook	Twitter
<input type="text"/>	<input type="text"/>	<input type="text"/>
Instagram	LinkedIn	YouTube

(d) Auditor category Category A Category B Category C

(e) Number of full-time employees during the year
 To be completed by category A and B applicants only

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Maldivians			Expatriates		

(f) Do you have a permanent office setup? Yes No
 To be completed by category A and B applicants only

5. 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"/>
City / Atoll (e.g. "Male", "Vaavu" or "V")	District / Island (e.g. "Maafannu" or "M", "Felidhoo")	Country

6. Academic qualification

Details of the highest, relevant academic qualification you have obtained. If you are a partnership, write the details of the partner in Item 4(c).

<input type="text"/>	<input type="text"/>	<input type="text"/>
Qualification	Start Date	End Date
<input type="text"/>	<input type="text"/>	
Education Institution	Awarding Institution	
<input type="text"/>		
Major Subject(s)		

7. Professional qualification

Details of the highest, relevant professional qualification you have obtained. If you are a partnership, write the details of the partner in Item 4(c).

<input type="text"/>	<input type="text"/>	<input type="text"/>
Qualification	Year of Qualification	Membership Status

8. Work experience

Details of your recent, relevant work experience. If you are a partnership, write the details of the partner in Item 4(c).

Employer	Position / Title	Start Date	End Date	Brief Description of Work
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

9. Qualification route (to be completed by Category B and Category C applicants only)

Tick the route which makes you eligible to register with MIRA as an auditor under the Tax Ruling TR-2018/B63.

- Fully qualified member of a professional accountancy body + post qualification experience of not less than 7 years
- Graduate qualification in accountancy or auditing + post qualification experience of not less than 5 years
- Fully qualified member of a professional accountancy body + post qualification experience of not less than 4 years
- Affiliate member of a professional accountancy body + post qualification experience of not less than 5 years
- Undergraduate qualification in accountancy or auditing + post qualification experience of not less than 5 years

Document Checklist

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

- Copy of National Identity Card or work visa of the individual or audit partner
- Curriculum vitae of the individual or audit partner
- Proof of relevant work experience in audit or assurance services, including letters of reference
- Documents showing that the partner in Item 4(c) is a partner of the firm in Item 4(a)
- Accredited and attested certificates of the qualification in Item 6 and 7
- Letter of consent from employer
- Copy of practicing certificate issued by the Auditor General to the individual in Item 3 or partner in Item 4(c)
- Proof of employment of full-time employees (for category A, 10 employees; for category B, 5 employees)

SECTION B

10. Details of auditor

<input type="text"/>	<input type="text"/>
Auditor Registration Number	Name

Document Checklist

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

- Letter of consent from employer
- Copy of practicing certificate issued by the Auditor General to the individual in Item 3 or partner in Item 4(c)
- Proof of employment of full-time employees (for category A, 10 employees; for category B, 5 employees)

SECTION C

11. Details of auditor

<input type="text"/>	<input type="text"/>
Auditor Registration Number	Name

12. Current auditor category

- Category B Category C

13. Upgrading to

- Category A Category B

Document Checklist

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

- Proof of relevant work experience in audit or assurance services, including letters of reference
- Accredited and attested certificates of the qualification in Item 6 and 7
- Letter of consent from employer
- Copy of practicing certificate issued by the Auditor General to the individual in Item 3 or partner in Item 4(c)
- Proof of employment of full-time employees (for category A, 10 employees; for category B, 5 employees)

Declaration

I declare that the information given on this form is true and correct. I understand that providing false or misleading information could result in MIRA cancelling my auditor registration.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	Name	Contact Number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Designation	Date	Signature & Seal	

For Office Use Only

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Received By	Received Date	Entered By	Auditor Registration Number