

Jurisdiction's name: Maldives			
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p>TIN is used for the below taxes and the criteria for register is given below:</p> <ul style="list-style-type: none"> • Airport Tax and Fee = 1000001ATF001 • Income Tax <ul style="list-style-type: none"> ○ Banks = 1000001BIT001 ○ Insurance Providers = 1000001IIT001 ○ Individuals = 1000001PIT001 ○ Entities = 1000001CIT001 ○ Employee withholding tax = 1000001EWT001 ○ Non Resident withholding tax = 1000001NWT001 • Business Profit Tax = 1000001BPT001 • Green Tax = 1000001GRT001 • Goods and Services Tax <ul style="list-style-type: none"> ○ General sector = 1000001GST501 ○ Tourism Sector = 1000001GST001 ○ Social Housing = 1000001GST901 • Remittance Tax = 1000001RMT001 <p>The TIN's will not expire and will be used until the legal entities are dissolved.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	NO	Entities	YES
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
<p>Response: TIN is only issued if the taxpayer is required to register at MIRA under any of the tax admin requirements. Individuals are required to register at MIRA for;</p> <ol style="list-style-type: none"> 1. Income Tax: 			

- If monthly average income of the individual from business activities exceeds MVR 40,000 in a 12-month period.
- If monthly average income of the individual from multiple employments exceeds MVR 40,000 in a 12-month period.
- If gross income of the individual during the past 12-month exceeds MVR 60,000 per month

Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Response: -

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

In MIRA, TIN’s are issued to all Individuals and entities who are required to register with MIRA. This is considered the taxpayer level. So for each taxpayer MIRA issues a unique 7 digit identifier. This is referred to as business partner number. Based on each tax registration MIRA will issue another unique registration as per the below format:

{BP} {Revenue Code} {incrementing Number}

For example “Taxpayer A” might have the business partner: 1000001. When the taxpayer registers for GST they will get the TIN 1000001GST501. If the taxpayer registers for Green tax they will get the TIN 1000001GRT001, and so on.

The first 7 digits remain unique and the revenue code and sequence number is appended creating a TIN based on the taxes for which the taxpayer is registered under.

Section III – Where to find TINs

Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

- Registration notification
- Registration Certifications
- MIRAConnect my profile

Section IV – TIN information on the domestic website

Please provide here hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

For GST Tin verification we have a service on website: <https://www.mira.gov.mv/Gst.aspx>

Taxpayer Lookup

The image shows a web interface for TIN verification. It features a light gray background with the text "Please enter TIN" above a white rectangular input field. To the right of the input field is a blue search button with a white magnifying glass icon.

Section V – Contact point for further information

Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

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