



MALDIVES INLAND REVENUE AUTHORITY

# Operational Plan 2025



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M I R A

# OVERVIEW

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MIRA's Operation Plan for 2025 provides a brief overview of the activities carried out by teams across MIRA's directorates, namely, Support Service Directorate, Revenue Service and Recovery Directorate, Technical and Legal Directorate, and Revenue Operations Directorate.

The activities listed in the Operational Plan are activities that are set to be carried out in 2025 and are derived from the detailed activity plans which are built on MIRA's four-year Strategic Plan from 2025 to 2028. The initiatives and activities listed out in this plan have been categorised underneath the four Strategic Perspectives, and the Strategic Objectives they fall under. A brief overview these perspectives, objectives, and their key results are described in detail in MIRA's Strategic Plan.

# PERSPECTIVE ONE: FINANCIAL SUSTAINABILITY

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MIRA will focus on activities to enhance financial sustainability and operational efficiency. This perspective will play an important role in ensuring financial stability, and enhancing the organization's ability to deliver secure and efficient services. Through these efforts, MIRA aims to strengthen its role as a forward-thinking institution that balances smart financial management with its long-term strategic vision.

## STRATEGIC OBJECTIVE 1

**Achieve cost efficiency & financial sustainability:**

1. Preparing and executing an annual procurement plan.
2. Enhancing cashflow management to cater for smoother execution of procurement plans.
3. Performing quarterly assessments of budget utilization to ensure resource allocation alignment with top-priority risks.
4. Conducting a comprehensive space and resource needs analysis to relevant authorities to emphasise the need for a new facility to comply with regulatory and security standards aligned with international best practices.

# PERSPECTIVE TWO:

## STAKEHOLDER ENGAGEMENT

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With the launch of “Gulhigen MIRA” initiative during 2024, MIRA will prioritize the relationships with all its stakeholders in facilitating more accessible and simplified services. This perspective aims to leverage digital tools and technology to simplify tax obligations while fostering a culture of trust and voluntary compliance. By prioritizing stakeholder needs, MIRA aims to deliver efficient, user-friendly services and use innovative approaches to create awareness, support taxpayers and collaborate with stakeholders.

### STRATEGIC OBJECTIVE 2

#### Build stronger stakeholder relationships:

1. Conducting bi-annual consultations with relevant industries to address concerns and fostering open discussions.
2. Publishing MIRA's activities, results, reports, statistics, and plans.
3. Conducting scheduled engagement visits to businesses in regions with MIRA offices.
4. Securing capacity-building opportunities through development partners and other tax administrations, including facilitating study visits to foreign jurisdictions.
5. Implementing structured physical engagement programs with stakeholders.
6. Executing “Gulhigen MIRA” action plan to strengthen internal culture to support MIRA's transformation into a more facilitative institution.

### STRATEGIC OBJECTIVE 3

#### Enhance the taxpayer experience through simplification:

1. Developing and implementing a comprehensive service standard guideline.
2. Revamp the MIRA online portal to deliver state-of-the-art digital services, offering taxpayers an innovative, one-stop solution for managing their needs.
3. Implement targeted enhancements to MIRA's online services to ensure seamless 24/7 uptime, improved performance, and ease of access to services, delivering reliable and user-friendly experience for taxpayers.
4. Research and develop an AI-powered chatbot to optimize taxpayer support services, accelerate response times, and enhance overall taxpayer satisfaction.
5. Achieving full compliance with international tax transparency standards for exchanging information between jurisdictions.
6. Offer publicly accessible APIs to enable seamless integration into taxpayers' systems, empowering them to automate processes, reduce manual effort, and enhance overall efficiency and productivity.
7. Integrate the registration database across various ministries and agencies to streamline processes, eliminating the need for duplicate registrations and repeated submission of the same documentation, thereby providing taxpayers with a more efficient and seamless experience when interacting with MIRA.
8. Beginning work on the first phase of implementing an e-invoicing solution.

## STRATEGIC OBJECTIVE 4

Fostering a culture of voluntary compliance through taxpayer education and awareness:

1. Conducting routine general compliance inspections of business activities and voluntary compliance programs.
2. Engaging with taxpayers based on assessed risks, complaints filed, industry benchmarks, and random compliance visits.
3. Providing continuous guidance and assistance to taxpayers at service centers and expanding regional operations where necessary.
4. Increasing deadline awareness through social media campaigns and enhancing communication channels by optimizing tax-related content to expand MIRA's reach and engagement.
5. Ensuring timely detection of filing and payment risks through periodic monitoring.
6. Issuing interpretive guidance based on new laws, regulations, and significant court cases.



## PERSPECTIVE THREE:

# OPERATIONAL EFFICIENCY

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Streamlining processes by adopting advanced tools and frameworks will be a key focus for MIRA as the organization prioritizes operational efficiency. Initiatives under this perspective will emphasize strengthening risk management, enhancing information security, and improving compliance oversight to ensure effective and reliable operations. By fostering innovation and proactive risk handling, MIRA aims to build a more efficient and resilient organization.

### STRATEGIC OBJECTIVE 5

**Implement a comprehensive Enterprise Risk Management and Information Security Management framework that aligns with the international best practices:**

1. Conducting a business impact analysis and implementing a comprehensive Business Continuity Plan, including integrating Risk Mitigation strategies into department SOPs.
2. Establishing a disaster recovery site and performing testing.
3. Establishing an effective Enterprise Risk Management policy.
4. Establishing a Zero Trust Policy by covering the identities of all staff.
5. Performing regular internal and external audits to ensure accounting systems align with tax laws and government accounting standards.

### STRATEGIC OBJECTIVE 6

**Achieve automation through technology and data integration:**

1. Repurposing on-premises hardware and implementing new services.
2. Implementation of a comprehensive Data Governance Framework, integration of centralized data storage solutions (with internal and third-party data), and enhancement of data analytics capabilities.
3. Adoption of the National Digital Identity and collaboration with key stakeholders to identify and propose essential new functionalities to enhance its broader adoption.
4. Implement SAP HANA to enhance MIRA's system performance and security while improving operational efficiency across the organization through real-time data processing, advanced analytics, and streamlined workflows, promoting a more agile and innovative business environment.
5. Designing and implementing a new intranet platform with integrated task management capabilities to enhance collaboration, streamline workflows, and improve productivity across internal departments.
6. Assess system change requests and implement them when they align with MIRA's priorities and deliver value, ensuring efficient use of resources to enhance taxpayer services and efficiency of MIRA

## STRATEGIC OBJECTIVE 7

### Timely detection and mitigation of compliance risks through graduated treatments:

1. Establishing a systematic audit assessment process, a knowledge database for tax auditors, and a robust audit case management system.
2. Establishing a staff training system and a team specialized in major industries.
3. Proactive deregistration of inactive taxpayers based on batches received from Risk and Regional Operations.
4. Ensuring administrative and collective enforcement actions are taken against all taxpayers in default.
5. Providing greater opportunities for taxpayers to self-manage their tax liabilities through MIRAconnect, including self-managing instalments, adjustments, and fine relief.
6. Reviewing and revising existing enforcement policies and introducing new measures to optimize efficiency in enforcement actions.
7. Enhancing the non-tax recovery process.
8. Preparing and ensuring the successful implementation of a Multi-year Compliance Improvement Plan.
9. Conducting evaluations of compliance risk treatments and calculating the baseline compliance gap.
10. Conducting criminal investigations, assessing evaded taxes, and improving coordination with domestic and international agencies on criminal investigation matters.
11. Ensuring timely detection of serious tax offenders and conducting intelligence analysis.
12. Conducting Reporting Risk Assessments and Issue Specific Risk Assessments as part of the Compliance Improvement Plan.



## PERSPECTIVE FOUR:

# FUTURE-READY WORKFORCE

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A future ready workforce is vital for MIRA to implement its ambitious goals. To achieve this, MIRA will focus on improving employee satisfaction, promoting professional growth, and fostering a culture of continuous learning. By equipping employees with the skills and adaptability needed for the future, MIRA aims to ensure its workforce remains motivated, agile, and prepared to meet evolving challenges.

### STRATEGIC OBJECTIVE 8

**Establish a compelling work environment and improve staff retention:**

1. Reviewing staff regulations and human resource policies.
2. Conducting comprehensive annual employee satisfaction surveys and creating a robust feedback and complaint evaluation mechanism.
3. Providing opportunities for continuous learning and skills development.
4. Researching compensation packages and non-monetary benefits for staff.
5. Ensuring an effective and harmonized staff performance evaluation system.
6. Conducting regular individual development plans and career development workshops.

### STRATEGIC OBJECTIVE 9

**Enhance organizational culture centred on upskilling, continuous learning, growth, and fostering strong relationships:**

1. Selecting and implementing an automated succession planning software.
2. Identifying talent and recruiting external candidates for critical roles.
3. Implementing tracking mechanisms to monitor employee progress in achieving digital competency goals.
4. Developing and implementing a continuous professional development program, and a training and upskilling plan, including skill development plans for all staff and conducting skill assessments.
5. Implementing an e-learning and knowledge-sharing platform.
6. Conducting customer care training to staff to ensure high-quality services.



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