

MALDIVES INLAND REVENUE AUTHORITY

# STRATEGIC PLAN

2020-2024

VERSION 2



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# ABOUT THIS PLAN

The Maldives Inland Revenue Authority (MIRA) was established in August 2010 with the mandate of administering the tax system of Maldives. During the years since its establishment, MIRA has successfully introduced and implemented several different taxes including Income Tax, Goods and Services Tax, Green Tax and other taxes and fees collected by the government. Despite being a young tax administration, MIRA has achieved remarkable milestones over the past 12 years.

The success of MIRA over the years is mainly the result of rigorous strategic planning and concise performance management measures implemented. The first strategic plan of MIRA was formulated for the years from 2015–2019. During this period, MIRA achieved most of the priorities targeted towards a maturing the tax system and educating taxpayers and public.

MIRA's second strategic plan reflects the consequent broadening of MIRA's vision and efforts. This plan has been formulated to cover strategic priorities from 2020 to 2024 under six programs.

While the initial plan was set out till 2024, the impact of the Covid-19 pandemic in 2020 resulted in significant shift in priorities, and understanding of new risks that needed to be addressed. The restrictions and measures set in place to combat and prevent the spread of the Covid-19 pandemic required MIRA to change how services were rendered to taxpayers and the public, while also providing much needed leniencies to lessen the burden on the public. This further called for MIRA to reprioritize the strategic targets considering the time taken for economic recovery.

This plan is the result of the mid-term review of the ongoing strategic plan after diligent analysis and deliberations by the Senior Management of MIRA. This plan focuses on the same six programs although the strategic priorities under most programs have been revised.

MIRA encourages all its employees and stakeholders to take ownership of this plan, and to work diligently towards its achievement. This plan has been formulated to support MIRA's employees and other stakeholders and contribute to the achievement of MIRA's vision over the next 2 years.

# STRATEGIC PLANNING AT MIRA

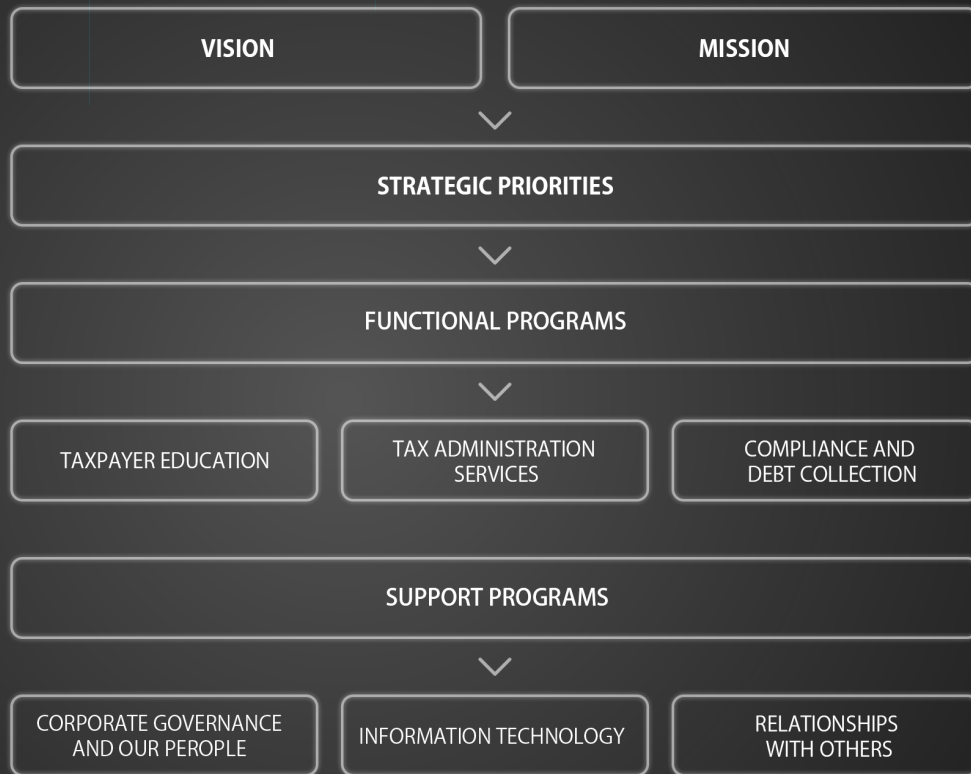
Strategic planning at MIRA is an organized process that follows several steps, and covers input from different levels from within and outside the organization. Extensive environmental analysis is undertaken to understand the risk and challenges faced by the organization, and a risk matrix is mapped out to identify high-risk and high challenging areas. The risks and challenges are prioritized, taking into consideration the strengths of MIRA and the opportunities for improvement that may be presented. The prioritization process results in the determination of the strategic priorities upon which the strategic plan is based.

The new strategic plan of MIRA was developed after taking into account the performance of the key performance

indicators of the previous plan. The broadening of MIRA's work and the increasing complexity of the type of work that needs to be undertaken resulted in some necessary changes in the strategic plan. However, MIRA is still giving priority to what has always been the most important – proficient taxpayer service and effective educational efforts.

MIRA's strategic plan will act as a key guidance for the activities undertaken by MIRA over the next 5 years, from being the foundation of annual action plans to having a significant impact on the budgetary process. Together, these will outline the path MIRA will take to achieve its strategic and operational goals over the next 5 years.

# STRATEGIC FRAMEWORK



The programs under the plan are classified as either Functional Programs or Support Programs. The Functional Programs are activities which are geared towards the achievement of MIRA's mandate. The Support Programs provide the support and assistance required to achieve the core functions encompassed in the Functional Programs.

There are Strategic Priorities identified under each program, which identifies the strategies MIRA will be prioritizing over the next 5 years. The Strategic Priorities will play a pivotal role in guiding MIRA's journey towards the achievement of its vision, missions and objectives.

# VISION, MISSION AND VALUES

## VISION

To be recognised as a leading professional organisation engaged in collection of revenue in an effective and efficient manner and providing high-quality service to taxpayers.

## MISSION

To establish a highly committed and competent organisation delivering effective and fair administration of the tax laws, promoting voluntary compliance and providing quality services to taxpayers.

## CORE VALUES

### Fairness

Apply the tax laws impartially and equitably.

### Professionalism

Be exemplary in providing services by applying the applicable knowledge and wisdom.

### Integrity

Maintain moral and ethical standards under all circumstances.

### Neutrality

Be unbiased in carrying out the obligations in the tax laws.

### Transparency

Be open to taxpayers and transparent to all.



## MIRA'S OBJECTIVES

The Tax Administration Act specifies the objectives of MIRA as follows.

1. Enforce the Taxation Acts and implement taxation policies.
2. Carryout all work in respect of receiving all tax imposed by the State pursuant to the law.
3. Ascertain whether the amount of tax payable has been calculated in accordance with the law and regulations and that any tax, fees or other monies payable are being paid in full as and when they fall due.
4. Have regard for the rights of taxpayers whilst exercising the authority of the MIRA.
5. Give full and complete information to taxpayers on the Taxation Acts and regulations, and make efforts to minimize the costs involved for taxpayers in making tax payments.
6. Plan a system, whereby the costs of administering tax will be minimized.
7. Prescribe the content and prepare tax returns, claims, statements, notices and other such forms required under the Taxation Acts and make any amendments, if required.
8. Establish a convenient mechanism for the administration of tax by means of modern technology.
9. Give technical advice in determining tax policies if required by the Government.

# STRATEGIC PRIORITIES 2020-2024

## PROGRAM ONE: TAXPAYER EDUCATION

### OVERVIEW

Taxpayer education has been a high-priority objective for MIRA since its establishment. Targeted and consistent educational and awareness efforts are undertaken where taxpayers are informed of their tax obligations and given the information required to fulfill these obligations. This program encompasses MIRA's dedication to continuing education and awareness efforts to encourage voluntary compliance, and to further strengthen MIRA's position as a reputable tax administration in this region.

### STRATEGIC PRIORITY 1

#### **Provide innovative and targeted education and awareness programs to support voluntary compliance**

MIRA carries out various education and training programs targeted at taxpayers, auditors, tax agents, students, government employees and the general public. Over the next 5 years, concerted efforts will be made to further develop the education and awareness efforts of MIRA and to broaden the scope of activities undertaken by the Maldives Tax Academy (MTA).

### KEY PERFORMANCE INDICATORS

- **Equip taxpayers with the knowledge they need to fulfill their obligations**  
Taxpayer knowledge level will be gauged by a taxpayer survey every other year, and it will be reflective of MIRA's effort in educating taxpayers and creating awareness on tax matters. MIRA will ensure that, by 2024, at least 75% of the taxpayers who take part in this survey get 75% of the answers correct.

# STRATEGIC PRIORITIES 2020-2024

## PROGRAM TWO: TAX ADMINISTRATION SERVICES

### OVERVIEW

Administration of tax laws in the Maldives is MIRA's main mandate. This mandate covers areas such as taxpayer registration, minimizing compliance costs for taxpayers, being accessible to taxpayers and formulating processes and policies to assist them in fulfilling their tax obligations.

### STRATEGIC PRIORITY 2

#### **Strengthen the use and accessibility of services provided by the tax administration**

Since its establishment, MIRA has been working towards the establishment of a modern tax system in the Maldives. A major aspect of this is ensuring that MIRA and its services are easily accessible to taxpayers, and ensuring that MIRA facilitates cost effective ways for taxpayers to communicate and engage with MIRA.

### KEY PERFORMANCE INDICATORS

- **Maintain an accurate and up-to-date registration database**  
MIRA will ensure that all taxpayers required to be registered under tax laws are registered and that their data is continuously updated. MIRA will also facilitate online registration and information updating to ensure efficient service.
- **Increase the use of online filing and payment by taxpayers**  
MIRA will provide convenient and efficient mechanisms for taxpayers to fulfill their obligations online, and will seek to ensure that 95% of returns are filed online and that 95% of collections are received online.
- **Ensure that MIRA has a presence in all atolls**  
The geographic spread of Maldives poses one of the greatest challenges to MIRA in terms of accessibility to taxpayers. By end of 2024, MIRA will seek to establish physical presence in all atolls of Maldives.
- **Facilitate tax administration changes stemming from legislative development**  
MIRA will undertake the implementation of the income tax regime, encompassing administrative developments and changes required to effectively implement the system. MIRA will track progress through project management reporting undertaken by the policy implementation team.

# STRATEGIC PRIORITIES 2020-2024

## PROGRAM THREE: COMPLIANCE AND DEBT COLLECTION

### OVERVIEW

Voluntary compliance is a key indicator of a strong tax administration. The path to voluntary compliance is through continuous engagement with taxpayers and building a mechanism under which taxpayers consistently fulfill the obligations they have under a self-assessment tax system. It is also a system where positive behavior is encouraged and abuse of the system is deterred through regulated actions.

### STRATEGIC PRIORITY 3

#### **Improve voluntary compliance through a compliance risk management framework**

To ensure the administration of an effective tax system, facilitating compliance by encouraging specific behaviors and encouraging a good business culture is important. Over the next 5 years, MIRA will initiate additional programs to assist taxpayers to improve their compliance levels.

### KEY PERFORMANCE INDICATORS

- **Implementation of Compliance Risk Management Framework**  
MIRA will establish a Compliance Risk Management Framework by end of 2020 under which compliance risks will be addressed as per pre-determined risk treatment strategies that correspond to the level of risk posed by specific taxpayer compliance behavior. Additionally, with new business models and trends emerging across the world, risks associated with these are also being identified. MIRA will undertake compliance risk assessments of such emerging trends and work to mitigate the negative impact of such risks. Compliance risks will be addressed to increase the efficacy of the tax system and mitigate the effects of such identified risks.
- **Implement automated risk profiling for targeted compliance treatments**  
MIRA seeks to automate the currently manual risk profiling processes to allow for further efficiency of the risk profiling and case selection process. MIRA aims to establish a mechanism for systematic cross-checking of third-party information against amounts reported in tax declarations to identify trends and incidents of non-compliance in a timely manner. MIRA expects to reduce the time between incident of the non-compliance and detection of the compliance issues.

# STRATEGIC PRIORITIES 2020-2024

## KEY PERFORMANCE INDICATORS

- **Increase accuracy of voluntary disclosures by taxpayers**  
In a self-assessment tax system, voluntary disclosure by taxpayers is an essential aspect of the regime. This includes registration at MIRA for relevant taxes within the required timeframe, and accurate reporting of income and tax payable. MIRA expects to narrow the tax gap and decrease the incidents of repeated non-compliance flagged annually.
- **Increase the on-time filing and payment rates**  
Voluntary compliance can be assessed by the proportion of taxpayers filing tax returns on time and making payments on-time. MIRA expects to achieve 95% on-time filing and on-time payment rates for all revenue collected by MIRA by the end of 2024.

## STRATEGIC PRIORITY 4

### Improve audit efficiency and results

MIRA will seek to strengthen the audit function to deter potential abuse of the tax system. MIRA will undertake several activities to increase audit coverage and efficiency, especially for the most egregious cases of willful non-compliance, to address occurrence of tax avoidance and evasion, while remaining professional, transparent, and honest in how we treat the taxpayers.

## KEY PERFORMANCE INDICATORS

- **Improve risk-based audit approach**  
MIRA will standardize the audit process through implementation of comprehensive documented set of audit manuals that is readily accessible to all audit staff. The efficiency and effectiveness of risk-based audit activities is facilitated by a broad range of support tools including industry benchmark data, business specific guidance materials and IT facilities.
- **Increase audit coverage**  
Enhance audit coverage towards core taxes and taxpayer segments. MIRA will measure the volume of audits undertaken and the extent of audit coverage as a percentage of targeted population.

# STRATEGIC PRIORITIES 2020-2024

## STRATEGIC PRIORITY 5

### Deter abuse of the system through regulated actions

A fair, transparent, and equitable tax administration system will enhance public confidence in the tax system. MIRA seeks to strengthen intelligence capacity to ensure timely detection of tax evasion and serious compliance issues. MIRA will undertake credible enforcement actions against those who abuse the tax system to sanction the offenders and to create a deterrent effect on other non-compliers. MIRA aims to improve public confidence in the tax system and promote compliance by publicizing criminal prosecutions and civil enforcement efforts.

## KEY PERFORMANCE INDICATORS

- **Improve quality of audit processes**

MIRA will focus on building technical expertise to target non-compliance associated with international tax and specialized industries, as well as to recover taxes from cases of non-compliance that have criminal implications, such as fraud, evasion, and criminal activity. MIRA will ensure that risk-based audits, extensive audits and other audit processes are conducted in an efficient and timely manner in accordance with the SOPs and manuals. The quality of these processes will be measured through independent quality reviews.

## KEY PERFORMANCE INDICATORS

- **Improve detection of serious non-compliance and abusive practices**

MIRA seeks to expand its intelligence gathering powers and leverage new technology and data analytics to detect complex schemes of tax evasion and facilitate timely audits and investigations. MIRA aims to establish an intelligence database for real-time access to a 360-degree view of the taxpayer's history and introduce sophisticated analytical tools to detect, prevent and address serious non-compliance and abusive practices in the tax system.

- **Improve quality of criminal investigations**

MIRA will focus on improving quality of criminal investigations to avoid procedural issues and increase prosecution rates. MIRA seeks to enhance capacity of investigators by equipping them with specialized skills and tools necessary to combat complex schemes of tax evasion. MIRA seeks to introduce modern technologies for case management, evidence handling, digital forensic analysis and data analytics into the investigation process.

# STRATEGIC PRIORITIES 2020-2024

## STRATEGIC PRIORITY 6

### Improve the management of debt collection

Gaining strength from the overall theme of voluntary compliance, MIRA will seek to reduce the rate of debt increase. Where debt to the state has been accumulated, MIRA will undertake modern debt management strategies and engage with taxpayers to reach amicable solutions, within the regulations and policies enforced at MIRA.

## KEY PERFORMANCE INDICATORS

- **Reduce the arrears-to-collection ratio of the collectible core tax arrears**  
Arrears-to-collection ratio is a quantitative measurement of the efficacy of the debt management system. MIRA will seek to reduce the value of collectible core tax arrears at fiscal year-end as a percentage of total core tax revenue collections for the fiscal year to 5% by end of 2024, and work to maintain the ratio within the range of international good practices. MIRA will also implement MIRA's Enforcement Policy fairly and equitably.
- **Reduce annually the time to collect arrears from taxpayers**  
Reduction in the time taken to collect arrears from taxpayers shows increase in the efficiency of the debt management system. MIRA will undertake regular aging analyses of debt cases to encourage timely recovery of dues owed to the State.

# STRATEGIC PRIORITIES 2020-2024

## PROGRAM FOUR: CORPORATE GOVERNANCE AND OUR PEOPLE

### OVERVIEW

The Corporate Governance and Our People program is one of the support programs which will have strategic priorities outlined for the achievement of the functional programs. This program comprises strategic priorities in risk management and development of human resource capabilities.

### STRATEGIC PRIORITY 7

#### **Adopt a risk-based approach throughout the organization**

Over the next 5 years, MIRA will take steps to further strengthen risk management. MIRA will work to establish an effective risk management system to develop stronger mechanisms for risk analysis, communication and mitigation.

### KEY PERFORMANCE INDICATORS

- **Identify the high-risk enterprise risks for programs and projects and ensure they are well-understood and actioned**  
The Senior Management team of MIRA will undertake an annual assessment of the organization's vulnerabilities and risks, and determine risk mitigating strategies to address them. The senior management will map the risk severity of identified risks, and allocate resources based on this matrix. This is to set the tone at the top for MIRA's approach to risk management, and to encourage staff to follow suit.
- **Develop and implement a long-term business continuity plan**  
As the principal revenue collector of the government, it is essential that MIRA provides continuous and uninterrupted service to taxpayers and the general public. MIRA will ensure that a business continuity plan is in place, with an established disaster recovery site, by the end of 2024.
- **Assess organizational performance and allocate resources according to risk**  
MIRA will ensure that the budgeting process is broadened to ensure that annual budgets are allocated based on the risk issues identified at the beginning of the year and are adjusted as required during the year.

# STRATEGIC PRIORITIES 2020-2024

## STRATEGIC PRIORITY 8

### Enhance human resource capacities

As the scope of MIRA's work expands, the technical capacity of the staff trusted with fulfilling MIRA's mandate also needs to increase. This program looks at efforts MIRA will make in the areas of capacity development and to retain the technical know-how within the organization.

## KEY PERFORMANCE INDICATORS

- **Empower staff to engage with taxpayers and their representatives at an equal level by promoting professional training and education**  
Due to the technical nature of the work staff do, MIRA wishes to develop staff who are professionally accredited in their relevant field of work. MIRA would like at least 40% of technical staff employed at MIRA to hold relevant professional qualifications by the end of 2024.
- **Train and develop staff to meet the challenges of the future**  
Taxation is a complex field with new standards continuously created, and consequential new challenges emerging just as consistently. To implement a modern tax system, MIRA is committed to training staff both locally and overseas to prepare them to face these challenges. MIRA will develop annual training plans and monitor improvement in capacity and improvement in work performance.
- **Retain our well-trained and professional staff**  
As a sought-after employer for fresh senior high school graduates, MIRA has a higher than average turnover ratio as staff depart for higher education. MIRA would like to address the issue of turnover by strengthening policies to encourage staff retention, especially across levels where technical and institutional knowledge requirements are high. MIRA will work to increase the retention rate to 90% by the end of 2024.

# STRATEGIC PRIORITIES 2020-2024

## STRATEGIC PRIORITY 9

### **Implement benchmark practices in organizational processes**

With the advent of globalization and the consequent increase in cross border trade, tax administrations are communicating more with each other to assist and support each other in administering tax systems. For effective administration that works well together, tax administrators have come together to develop and promote standards for all tax administrations. MIRA is taking the initiative to implement these standards and to ensure that the Maldivian tax system is on par with international standards. This program covers such areas that will be prioritized over the coming years.

## KEY PERFORMANCE INDICATORS

- **Enhance accountability and transparency**

MIRA will publish an operational plan of the organization annually and ensure accurate and updated performance reports are published periodically. MIRA will also establish an appropriate taxpayer complaints process to receive taxpayer comments and to address areas in need of improvement. Additionally, MIRA will also ensure that an effective dispute resolution mechanism is established at MIRA.

- **Maintain modern tax administration standards and approaches**

MIRA will ensure that its processes in the areas of auditing, enforcement, risk management and information technology, among others, meet professional international standards. This will increase the efficiency of the tax administration process and increase the reliability of the tax system.

# STRATEGIC PRIORITIES 2020-2024

## PROGRAM FIVE: INFORMATION AND COMMUNICATION TECHNOLOGY

### OVERVIEW

With MIRA looking to modernize and automate a lot of its processes, while improving the quality of current systems, information technology is a key area of importance over the next 5 years. This program comprises strategic priorities looking at providing modern and creative solutions to the tax administration process and strengthening the IT infrastructure to support the tax system.

### STRATEGIC PRIORITY 10

#### **Provide state-of-the-art business solutions and technology**

While MIRA has automated a lot of corporate functions over the past few years, the upcoming years will be focused on automating the remaining functions and on providing modern solutions for taxpayers to fulfill their obligations. Priority will also be given to improving the IT infrastructure to cater to the ever-expanding services of MIRA.

### KEY PERFORMANCE INDICATORS

- **Providing digital solutions to facilitate taxpayers**  
Following the global pandemic of 2020, MIRA understands the importance of digitalization. With the rise in demand for digitalized services, streamlining procedures and providing better access to digital data for taxpayers are a top priority. MIRA will work to provide digital solutions to all services provided by MIRA, by the end of 2024.
- **2. Automating 90% of MIRA's operational processes by the end of 2024**  
MIRA plans to work towards further automation of its operational processes with advanced information technology tools and systems to enhance work efficiency and help MIRA achieve its vision of providing high quality services to taxpayers. As such, 90% of MIRA's operational processes will be automated by the end of 2024.
- **Develop and implement an IT strategy for the acquisition of hardware and software tools**  
With process and service automation an area of priority over the coming years, acquisition of the hardware and software required to achieve this is of great importance. MIRA will develop an IT Capital Investment Plan and ensure that it is followed in the equipment acquisition process. Currently, MIRA

# STRATEGIC PRIORITIES 2020-2024

utilizes SAP as the main revenue management system. MIRA will also ensure that the SAP system is upgraded, updated and enhanced as required by the work undertaken.

- **Implement an integrated case management system**  
Implementation of a case management system that can communicate through the audit and enforcement work flow, and also readily provide information when required will improve the efficiency of the audit process.

## STRATEGIC PRIORITY 11

### Ensure a safe and secure IT environment

MIRA has been encouraging taxpayers to increase their use of MIRA's online system, MIRAconnect, in fulfilling their obligations. To increase the use of this system, and other services offered by MIRA, it is essential that the IT environment is safe and secure. This priority encompasses plans for the maintenance and continuity of MIRA's services.

## KEY PERFORMANCE INDICATORS

- **Implement an IT governance plan**  
As an administration that holds sensitive and confidential data, MIRA places high importance on data safety and security. MIRA will implement effective short-term actions according to an approved Data and Service Security Plan to maintain and improve on this area of service. The IT Governance Plan will help MIRA identify and assign accountability for the tasks needed to complete the new governance structure. MIRA will have the plans ready for implementation by the end of 2024.
- **Assessment under the digital transformation maturity model**  
Digital transformation refers to the fundamental changes in the way that tax administrations operate, responding to the changes in how taxpayers interact and conduct business with each other. In particular, this transformation is centered on the increasing migration of taxation processes into taxpayers'

# STRATEGIC PRIORITIES 2020-2024

natural systems, i.e., the systems they use in their daily lives and/or businesses. MIRA will perform a self-assessment to identify the current maturity level and identify the areas which could be re-engineered to better facilitate taxpayers and the efficient running of the organization, by the end of 2024.

## STRATEGIC PRIORITY 12

### Enhance Operational Efficiency and Information Security

MIRA aims to further enhance its operational efficiency through automation of operational processes such as human resource management, record keeping and retrieval of information via enhanced robust IT tools and systems. In addition to that, MIRA will emphasize on strengthening information security measures by implementing policies adhering to international best practices.

## KEY PERFORMANCE INDICATORS

- **1. Implement an information security framework in alignment with guidance of ISO Standards**  
To manage the security of assets such as financial information, intellectual property, taxpayer information, and information entrusted by third parties, MIRA aims to implement ISO 27001 standards by end of 2024.

# STRATEGIC PRIORITIES 2020-2024

## PROGRAM SIX: RELATIONSHIPS WITH OTHERS

### OVERVIEW

The administration of the tax system till now might not have been as successful and efficient without the support and assistance from other agencies and institutes, both local and foreign. This program highlights the significance MIRA gives to establishing and maintaining beneficial and collaborative relationships.

### STRATEGIC PRIORITY 13

#### Enhance international relations

MIRA's work to maintain the modern tax system that has been implemented in the Maldives requires strict adherence to international standards and improvement of areas that can be improved. Effective administration also requires continuous communication and support of key stakeholders. This program outlines MIRA's plan to further develop and enhance these relationships over the coming years.

### KEY PERFORMANCE INDICATORS

- **Implementation of bilateral and multilateral tax instruments signed by the Maldives**  
MIRA takes the responsibility of ensuring that the obligations under bilateral and multilateral instruments signed by Maldives are adhered to and implemented in accordance to the provisions of the Agreements. MIRA will keep register of obligations and report on achievement annually.
- **Fulfillment of obligations with regards to international commitments**  
Maldives has committed to implement the international best practices in transparency and exchange of information and to curb tax evasion and illicit financial flows. MIRA ensures that all the obligations imposed on the tax authority as a member of Global Forum on transparency and Exchange of Information and OECD/G20 Inclusive Framework on BEPS are fulfilled.
- **Collaboration with development partners**  
To secure necessary technical assistance required, MIRA will collaborate with development partners. MIRA will report annually on the progress of assistance and the developments under the projects undertaken in collaboration with development partners.

# STRATEGIC PRIORITIES 2020-2024

## STRATEGIC PRIORITY 14

### **Build a stronger relationship with the business community through a proactive consultative process**

MIRA is an organization that works closely with the business community. Tax administration has a significant impact on businesses and it is important that there is clear communication and consultation between MIRA and businesses to ensure effective implementation of policies.

## STRATEGIC PRIORITY 15

### **Cooperate with other public sector bodies**

The administration of tax laws and regulations by MIRA has been supported by the assistance and cooperation of various public sector bodies. This priority looks at improving the exchange of information and strengthening the support efforts between MIRA and these bodies.

## KEY PERFORMANCE INDICATORS

- **Establish a new approach to communicate and consult with the business community**

In making decisions that will impact the business community, MIRA will take the initiative to open a dialogue with them to identify potential issues and address any concerns that may be raised. MIRA will put in such a mechanism by 2020 and will assess the effectiveness of this mechanism in 2022.

## KEY PERFORMANCE INDICATORS

- **Improve the level of collaboration with other public sector bodies**

To effectively carry out MIRA's functions, MIRA requires a substantive amount of data and information from other public sector bodies. MIRA seeks to improve the information acquisition process by having improved data integration with these relevant agencies and institutes.

# SUMMARY

15 STRATEGIC PRIORITIES

36 KEY PERFORMANCE INDICATORS

**1. Provide innovative and targeted education and awareness programs to support voluntary compliance**

1. Equip taxpayers with the knowledge they need to fulfill their obligations

**2. Strengthen the use and accessibility of services provided by the tax administration**

1. Maintain an accurate and up-to-date registration database
2. Increase the use of online filing and payment by taxpayers
3. Ensure that MIRA has a presence in all atolls
4. Facilitate tax administration changes stemming from legislative development

**3. Improve voluntary compliance through a compliance risk management framework**

1. Implementation of Compliance Risk Management Framework
2. Implement automated risk profiling for targeted compliance treatments
3. Increase accuracy of voluntary disclosures by taxpayers
4. Increase the on-time filing and payment rates

**4. Improve audit efficiency and results**

1. Improve risk-based audit approach
2. Increase audit coverage
3. Improve quality of audit processes

**5. Deter abuse of the system through regulated actions**

1. Improve detection of serious non-compliance and abusive practices
2. Improve quality of criminal investigations

**6. Improve the management of debt collection**

1. Reduce the arrears-to-collection ratio of the collectible core tax arrears
2. Reduce annually the time to collect arrears from taxpayers

**7. Adopt a risk-based approach throughout the organization**

1. Identify the high-risk enterprise risks for programs and projects and ensure they are well-understood and actioned
2. Develop and implement a long-term business continuity plan
3. Assess organizational performance and allocate resources according to risk

**8. Enhance human resource capacities**

1. Empower staff to engage with taxpayers and their representatives at an equal level by promoting professional training and education
2. Train and develop staff to meet the challenges of the future
3. Retain our well-trained and professional staff

**9. Implement benchmark practices in organizational processes**

1. Enhance accountability and transparency
2. Maintain modern tax administration standards and approaches

**10. Provide state-of-the-art business solutions and technology**

1. Providing digital solutions to facilitate taxpayers
2. Automating 90% of MIRA's operational processes by the end of 2024
3. Develop and implement an IT strategy for the acquisition of hardware and software tools
4. Implement an integrated case management system

**11. Ensure a safe and secure IT environment**

1. Implement an IT governance plan
2. Assessment under the digital transformation maturity model

**12. Enhance Operational Efficiency and Information Security**

1. Implement an information security framework in alignment with guidance of ISO Standards

**13. Enhance international relations**

1. Implementation of bilateral and multilateral tax instruments signed by the Maldives
2. Fulfillment of obligations with regards to international commitments
3. Collaboration with development partners

**14. Build a stronger relationship with the business community through a proactive consultative process**

1. Establish a new approach to communicate and consult with the business community

**15. Cooperate with other public sector bodies**

1. Improve the level of collaboration with other public sector bodies



MALDIVES  
INLAND REVENUE  
AUTHORITY

 1415

 1415@mira.gov.mv

 [www.mira.gov.mv](http://www.mira.gov.mv)