



MALDIVES INLAND REVENUE AUTHORITY

Strategic Plan

2025-2028



MALDIVES
INLAND REVENUE
AUTHORITY



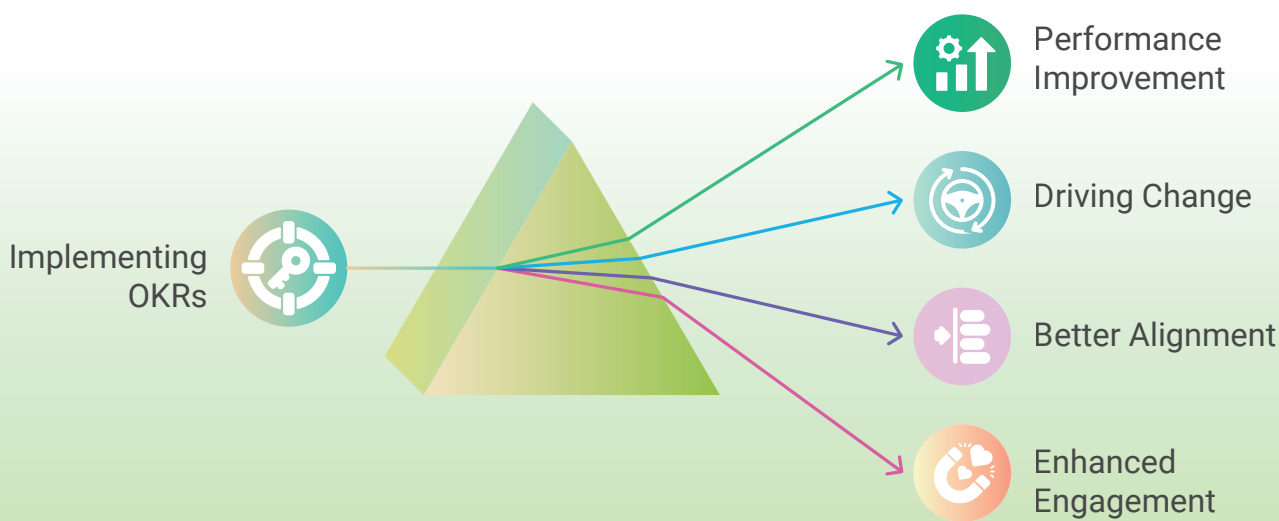
M I R A

ABOUT THIS PLAN

The year 2025 signifies a milestone year for Maldives Inland Revenue Authority (MIRA), as we embark on the journey towards 15 years of service excellence. It is only fitting that we start this journey towards such a milestone by significantly revamping MIRA's strategic goals for the next 4 years while also re-positioning the organization as a facilitator.

The major highlight for the new strategic plan for the next 4 years (from 2025 – 2028) is the use of Objectives and Key Results (OKR) in monitoring strategic objectives which improves performance, drives change and creates better alignment through constant adaptation, tracking and re-evaluation. Additionally, the involvement of the entire organization in this plan, being one of the cornerstones of the OKR approach, improves the participation of team members across MIRA.

Objectives and Key Results (OKR) in MIRA's Strategy



COMMISSIONER GENERAL'S MESSAGE

As we embark on a new chapter with renewed goals, we are committed to embracing digital transformation as a core strategy to enhance taxpayer experiences and simplify tax compliance.



Hassan Zareer

Commissioner General of Taxation



Over the past 14 years, MIRA has established itself as the central authority for revenue administration and the principal revenue collection arm of the Government. Throughout this period, MIRA has made every effort in establishing a modern tax system, implementing benchmark practices and promoting public education and awareness of the tax system. By promoting awareness, MIRA has enabled taxpayers to effectively fulfill their civic responsibilities.

As we embark on a new chapter with renewed goals, we are committed to embracing digital transformation as a core strategy to enhance taxpayer experiences and simplify tax compliance. By leveraging advanced technologies, we aim to streamline processes, reduce administrative burdens and provide user-friendly digital platforms for taxpayers. Our focus will be on digitizing key touchpoints in taxpayer engagement, and enabling convenient online services for filing, payments and inquiries. This plan focuses on investing in digital tools and creating a robust digital infrastructure that simplifies tax compliance, serving as our guide and blueprint for bringing the tax system closer taxpayers.

In contrast to our previous five-year plans, we are now introducing a more agile and forward-looking four-year strategic plan. This allows for greater

adaptability in an ever-evolving environment, ensuring that our goals and strategies remain relevant and responsive to emerging challenges.

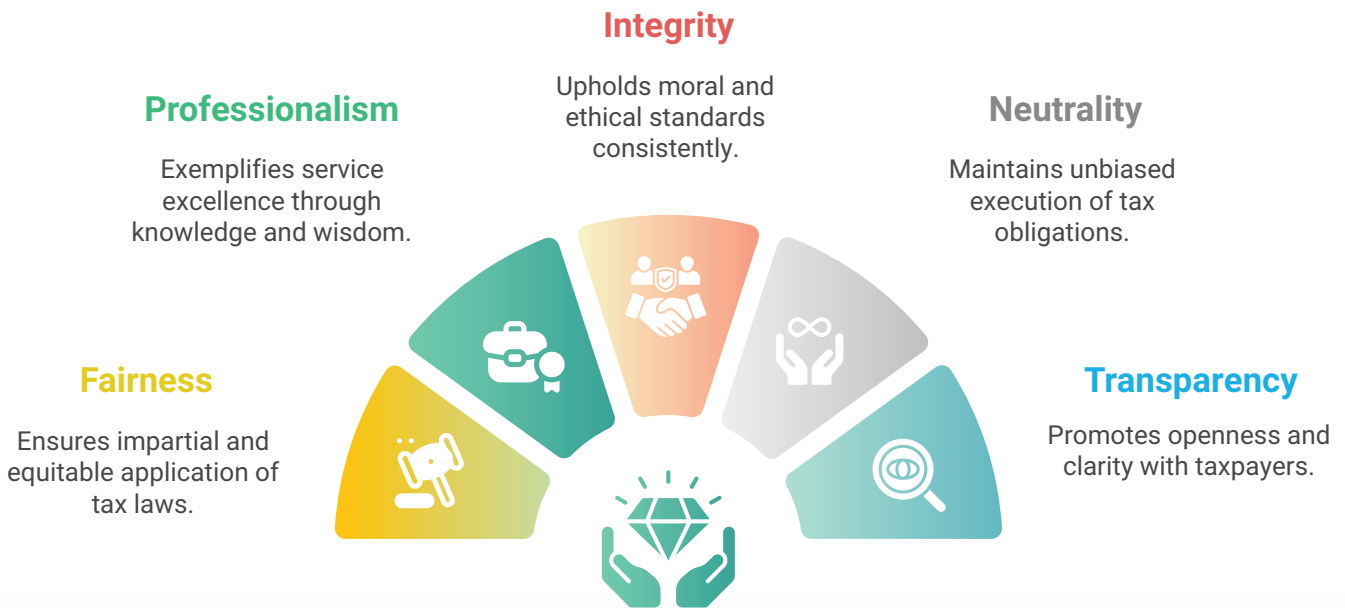
The development of this plan was a collaborative effort, guided by extensive stakeholder engagement where we sought and received valuable feedback from our staff, government bodies, industry leaders and other stakeholders. We have carefully considered these perspectives to ensure the plan reflects our collective commitment to serving the nation, and aligning with our “*Gulhigen MIRA*”, initiative.

The plan outlines bold objectives, innovative approaches and a clear roadmap designed to create an effortless taxation experience for taxpayers. At the core of this plan is our commitment to transparency, innovation and service excellence, ensuring that our processes are seamless and responsive to the needs of taxpayers. By fostering greater awareness and understanding of tax responsibilities, we aim to empower every taxpayer to contribute to building a more sustainable future, with the mission to support national development while fostering a culture of compliance and trust.

I take great pride in the talented and dedicated team at MIRA, and I am confident that, *Gulhigen*, we will navigate the challenges and achieve the ambitious goals laid out in this plan.

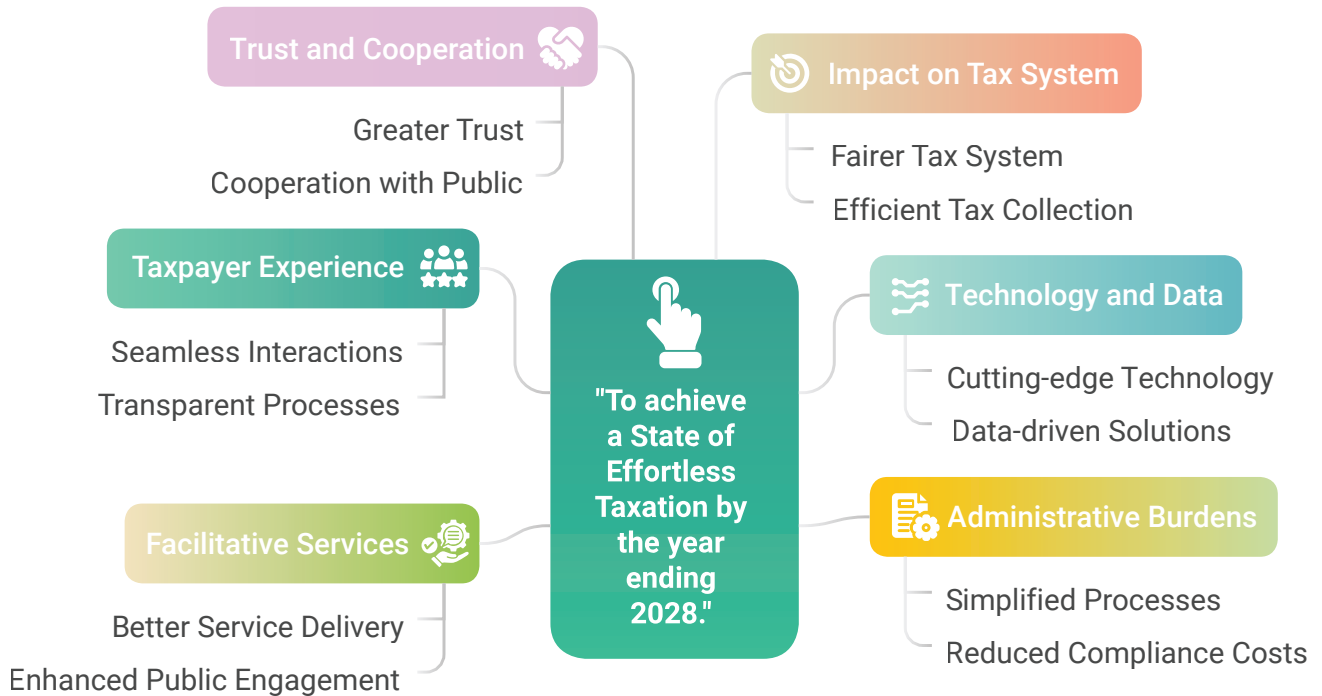
OUR CORE PURPOSE

“ To help Maldivians enrich their lives by contributing to a fair and just tax system



Our mission is to empower Maldivians by fostering an efficient and equitable tax system. We aim to ensure that everyone contributes fairly, while making compliance simple and accessible. By prioritizing innovation and streamlining processes and maintaining the neutrality, we seek to reduce the burden on taxpayers, and create an environment where everyone benefits from the system. This commitment is essential to upholding the integrity and trust in our tax system.

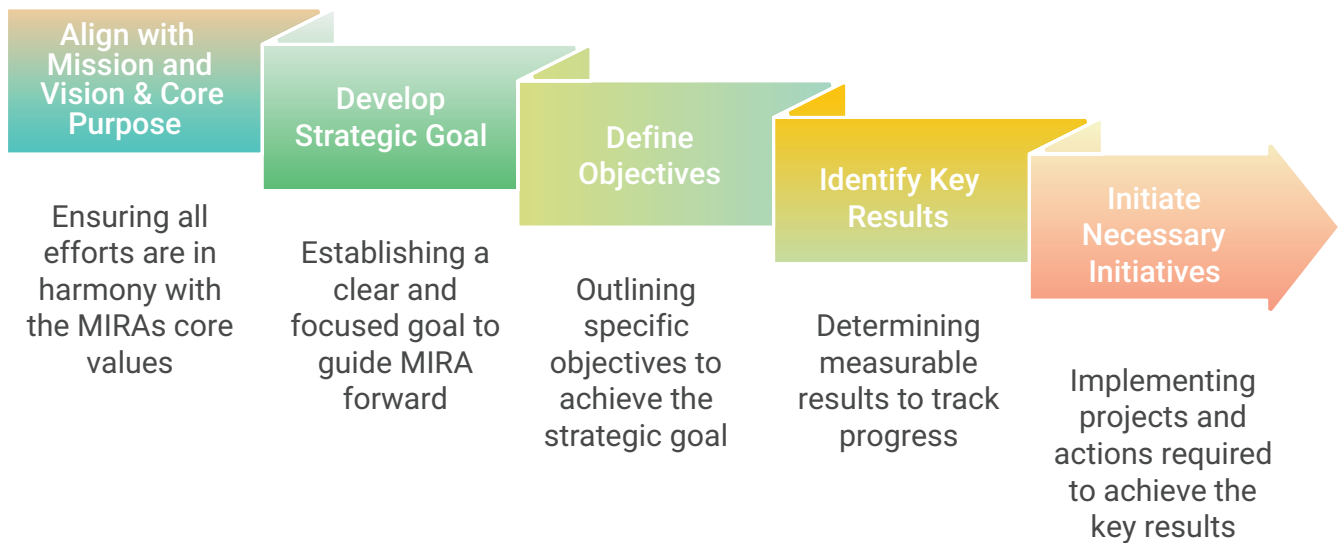
OUR STRATEGIC GOAL



Influenced by the vision shared in OECDs “Tax Administration 3.0”, our bold ambition is to transform the taxpayer experience, making it seamless, transparent, and closely aligned with the natural systems and routines of taxpayers. By 2028, we envision a state where tax compliance is perceived as a moral responsibility, processes are further simplified, and interactions between taxpayers and MIRA are effortless. Leveraging cutting-edge technology and data-driven solutions, we will reduce administrative burdens, provide better facilitative services, and foster greater trust and cooperation with the public. This transformation will support a fairer, more efficient tax system that contributes to sustainable national growth.

STRATEGIC PLANNING AT MIRA

Strategic Planning Process



The strategic planning process of MIRA was designed to align our activity plans with our mission, vision, and core purpose, and our strategic goal, enabling us to achieve long-term success and fulfill our mandate effectively. This document outlines the result of the systematic approach undertaken to formulate the strategic objectives and key results.

STRATEGIC PERSPECTIVES

The OKR based Strategic Plan was developed with the involvement of the Senior Management and staff of MIRA. The core of the strategic plan is the four perspectives formulated via the use of the balanced scorecard (BSC) method.

Four Perspectives



Each of these broader perspectives holds within it, 9 organization level strategic objectives, with extensive internal and external environment analysis. And for each of these 9 objectives, several key results are set for performance monitoring and detailed initiatives on how to achieve said OKRs.

These 4 perspectives and 9 organization level objectives have been reached and finalized through a long collaborative process, over multiple fruitful discussion sessions and with the valuable input of all the members of MIRA's Senior Executives and Senior Management.

The inclusive approach used to collect team member views and insight contributed significantly towards the plan's enhancement and sense of ownership towards the plan. With trust built into the plan and ensured accountability, this plan will guide MIRA's transformation from being perceived as an "enforcer" to a "facilitator." It will help actualize the spirit of "Gulhigen MIRA" and our core purpose: to help Maldivians enrich their lives by contributing to a fair and just tax system.

PERSPECTIVE ONE: FINANCIAL SUSTAINABILITY

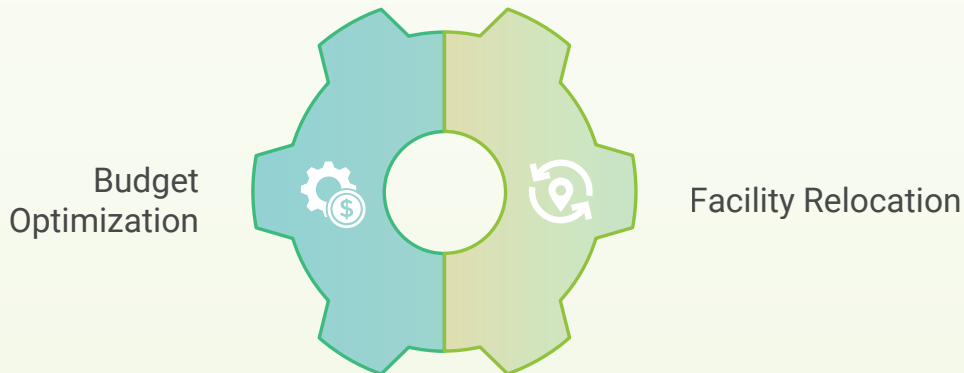
OVERVIEW

This perspective is designed to transform MIRA into a forward-thinking organization by achieving financial stability and cost efficiency. It will involve creating a risk-based budget, refining processes to ensure sustainable growth, and shifting operations to a new facility to provide secure and efficient services.



STRATEGIC OBJECTIVE 1

Achieve cost efficiency & financial sustainability:



KEY RESULTS

1. Optimize 95% utilization of MIRA's risk-oriented program-based budget from 2025 onwards.

MIRA will ensure efficient use of its budget by applying a risk-oriented resource allocation strategy. Annual procurement plans and quarterly assessments of the budget utilization will adjust resource distribution based on evolving risks, ensuring alignment with organizational priorities.

2. Relocate operations to MIRA's own facility by the end of 2028 to ensure secure and efficient services.

MIRA will work towards relocating to a dedicated facility to improve security and service efficiency. Relocating operations to a modern facility will enhance MIRA's taxpayer services and will support MIRA's forward-looking vision for the tax system.

PERSPECTIVE TWO: STAKEHOLDER ENGAGEMENT

OVERVIEW

This perspective is designed to enhance the stakeholder's experience by simplifying services and fostering voluntary compliance. It focuses on improving taxpayer satisfaction and building lasting relationships with stakeholders through a new facilitative approach and integrating all services into a single digital platform by 2028. Additionally, it aims to boost compliance through comprehensive education programs and increased awareness, targeting higher on-time filing and payment rates.



STRATEGIC OBJECTIVE 2

Build stronger stakeholder relationships

Tax Transparency

Aligning with international standards for transparency

Public Perception

Improving public image through transparency and engagement



Stakeholder Participation

Engaging stakeholders in tax regulation development

Development Partner Assistance

Securing annual support for capacity building

KEY RESULTS

3. **Strengthen stakeholder participation in tax regulations and rulings development by implementing structured engagement, ensuring that relevant stakeholder feedback is reviewed and considered where necessary beginning in 2025.**

Structured engagement processes will gather stakeholder input, helping shape tax legislation improvements. Insights from this feedback will refine tax laws and enhance procedural effectiveness, creating a collaborative approach that aligns legislation with stakeholder needs.

4. **Securing 80% of assistance required for MIRA via development partners annually.**

MIRA aims to secure assistance from development partners in the form of capacity-building opportunities, study visits to foreign jurisdictions, and staff exchange programs with other tax administrations.

5. **Achieve a 5% annual improvement in public perception of MIRA through “Gulhigen MIRA” initiative.**

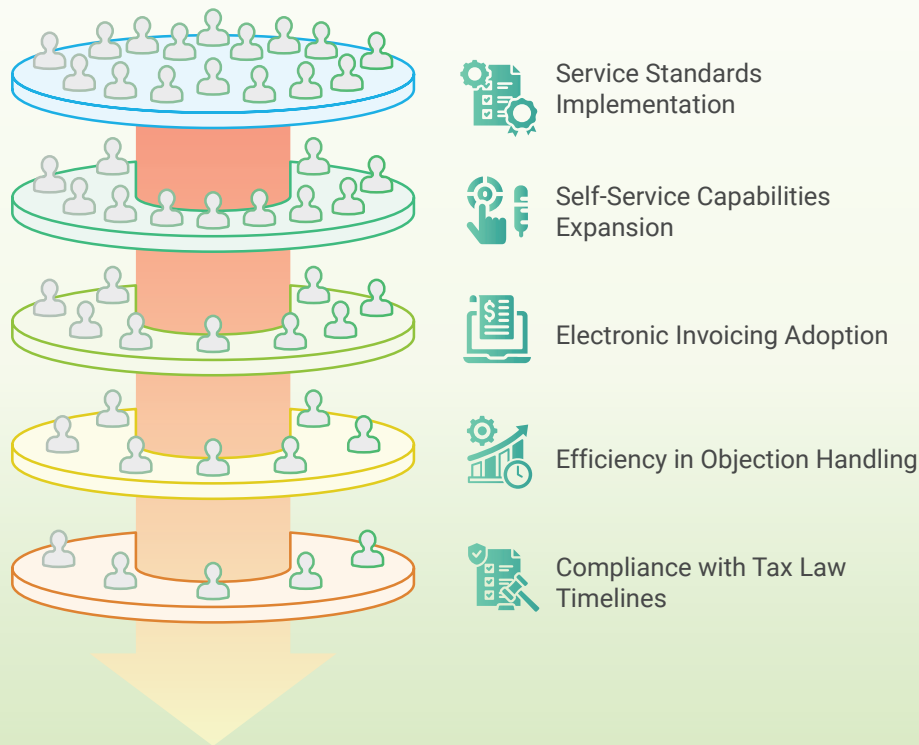
Transforming public perception of the organization from an authoritative institution to a facilitative institution is a major priority of MIRA. Through the “Gulhigen MIRA” initiative, MIRA plans to host public consultations, provide a personalized approach for engagement, increase transparency in MIRA’s activities, and monitor internal performance levels to maintain public confidence in the tax authority.

6. Enhancing tax transparency and aligning with international standards through robust practices.

MIRA aims to enhance tax transparency through achieving full compliance with international tax transparency standards, ensuring timely dispute resolution, and by ensuring that information security standards are effectively implemented.

STRATEGIC OBJECTIVE 3

Enhance the taxpayer experience through simplification and efficiency:



KEY RESULTS

7. Improving quality of services and increase taxpayer satisfaction through implementation of comprehensive service standards by the end of 2026.

MIRA is committed to enhancing taxpayer satisfaction by establishing comprehensive service standards by the end of 2026. This initiative includes developing a service standard guideline and training 100% of MIRA staff to ensure effective application, so that taxpayers are provided with exemplary service.

8. Increase self-service capabilities in MIRA's online services by 2028.

MIRA aims to enhance self-service capabilities in its online services, consolidating to a single payment system, introducing a direct debit service, deploying AI-based chatbots, and implementing a Taxpayer 360 platform.

9. Implementing electronic invoicing by the end of 2026 and achieve a 90% adoption rate among our large Taxpayers by the end of 2027.

MIRA plans to implement electronic invoicing by the end of 2026, with an initial focus on implementation of large taxpayers, followed by the rest of the taxpayer population. To achieve this, MIRA will secure technical assistance from development partners, implement legislative changes to support e-invoicing, procure necessary technologies, and conduct an analysis on Maldives' taxpayer systems to evaluate and create the framework which best fits to Maldives.

10. Increase the percentage of legal cases (technical disputes) successfully resolved in favour of MIRA by at least 5% annually.

MIRA aims to make its legal and objection handling processes more efficient, ensuring timely resolutions, consistent decision-making, and providing clear communication of taxpayer rights and obligations. This approach is targeted at building trust in the tax administration by upholding fairness and consistency.

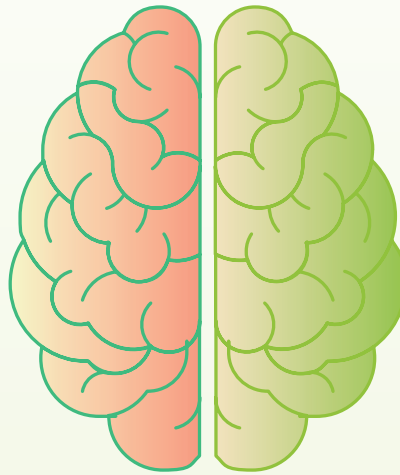
11. Ensure 100% compliance with legally mandated timelines for implementation of new tax laws and amendment to existing tax laws.

MIRA aims to achieve full compliance with legally mandated timelines for implementing new tax laws and amending existing ones, ensuring timely regulation drafting, policy development, and providing expert advisory support to the government.

STRATEGIC OBJECTIVE 4

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

Nationwide
Accessibility of
Tax Knowledge



Timely Revenue
Collection

KEY RESULTS

12. Ensure nationwide accessibility of tax knowledge through improved communication, engagement and awareness for taxpayers by the end of 2026.

MIRA seeks to improve accessibility to tax knowledge nationwide through enhanced communication, engagement, and targeted awareness efforts. MIRA aims to provide comprehensive tax support to taxpayers across all regions, promote voluntary compliance, enhance tax certainty and facilitate seamless access to tax resources by the end of 2026.

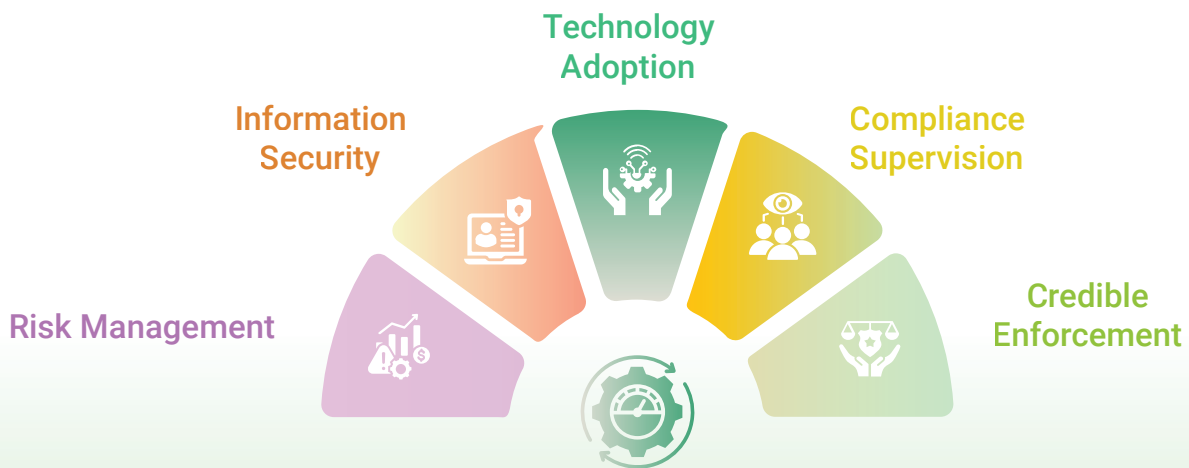
13. Ensure timely revenue collection through increasing on-time filing and payment rate of core taxes up to 75% for all taxpayers and up to 90% for large taxpayer by 2028.

MIRA will focus on timely revenue collection through targeted actions for late, non-filers and non-payers based on their risk levels, and will increase efforts maintain an accurate registration database, which includes de-registration of inactive taxpayers.

PERSPECTIVE THREE: OPERATIONAL EFFICIENCY

OVERVIEW

This perspective focuses on harmonizing MIRA's operational processes and increasing its efficiency by implementing a robust risk management and information security framework, adopting cutting-edge technology, and improving compliance enforcement. It also includes automating processes of MIRA's key functions through advanced data integration.



STRATEGIC OBJECTIVE 5

Implement a comprehensive Enterprise Risk Management and Information Security Management framework:



KEY RESULTS

14. Implement a comprehensive business continuity plan by the end of 2025 and implement an effective enterprise risk management system by the end of 2026.

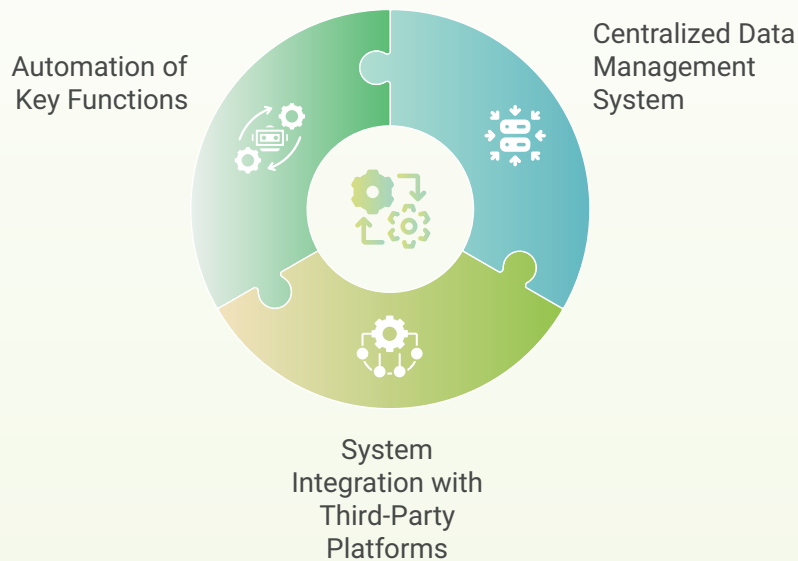
Under this key result, MIRA plans to finalize its business continuity plan, implement risk mitigation strategies from the business continuity plan, and implement an effective enterprise risk management system. MIRA targets to develop a centralized ERM risk register, and incorporate risk-based decision-making into all major projects and policy reviews.

15. Implement a security system that verifies all users and devices before granting access to systems and data, and to establish a security operations center to monitor and respond to threats by 2026.

MIRA will implement a comprehensive security system, verifying all users and devices before granting access to its system. This will be supported by a Zero Trust Policy covering key areas like identities and infrastructure. MIRA also aims to achieve ISO 27001 certification, enhancing security standards.

STRATEGIC OBJECTIVE 6

Achieve automation through technology and data integration:



KEY RESULTS

16. Establishment of a centralized data management system which encompasses data analytics and reporting by the end of 2027.

MIRA will develop a centralized data management system to enhance data analytics and reporting. This includes implementing a Data Governance Framework, designing MIRA's data landscape, and building advanced analytical capabilities. The system will streamline data management, ensuring effective reporting. Data management and analytics would be an integral part of MIRA's digital transformation journey which would help to reduce compliance burden of taxpayers.

17. Seamlessly integrating MIRA's system with selected third-party platforms and establishing an integrated tax ecosystem through unified digital identity by the end of 2028.

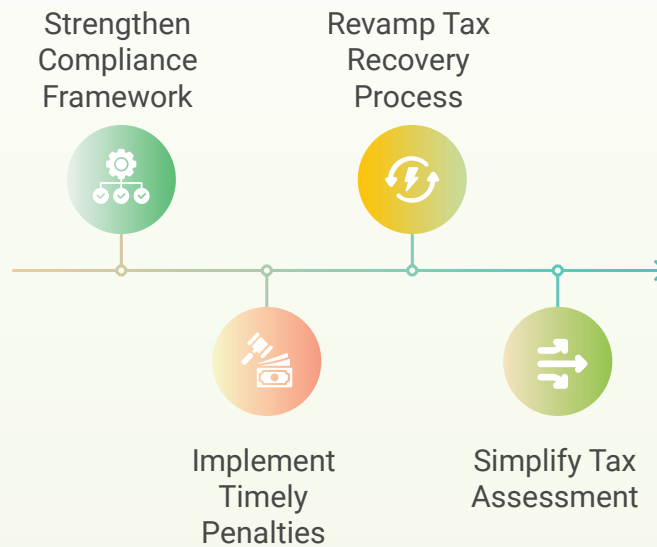
MIRA will integrate its systems with key third-party platforms like banks, payment providers, and government agencies. MIRA aims to create an integrated tax ecosystem through a unified digital identity by collaborating with other government institutions on the national digital identity, inculcating a whole of government approach in domestic revenue mobilization.

18. Implement automation across key functions in MIRA by the end of 2028.

MIRA will automate key functions by integrating case management systems, consolidating payment options, launching AI chatbots, and enhancing taxpayer insights with a 360 view. Infrastructure upgrades, open APIs, and inter-agency integrations will support scalability and support seamless operations, as MIRA aims for streamlined, responsive, and interconnected services within its key functions.

STRATEGIC OBJECTIVE 7

Timely detection and mitigation of compliance risks through graduated treatments:



KEY RESULTS

19. Achieve annual reductions in the tax compliance gap through strengthening MIRA's Compliance Risk Management Framework and establishing a comprehensive compliance gap measurement system by 2026.

MIRA aims to strengthen its compliance risk management framework by prioritizing early risk detection and enhancing the effectiveness of its compliance interventions. This includes introducing a comprehensive tax gap measurement system to establish a baseline by 2026 and monitor compliance trends and emerging risks. Targeted enforcement actions will be initiated based on risk levels, with continuous evaluation and reporting to ensure the framework's effectiveness in achieving annual reductions in the compliance gap.

20. Implement timely penalties for tax evasion and abusive practices by improving the quality of investigations and achieving a 90% success rate by 2027.

MIRA will streamline investigations by developing comprehensive investigation protocols grounded in international best practices, leveraging advanced data analytics, intelligence-led approaches, and cutting-edge technologies to efficiently prevent, detect, and investigate tax crimes. MIRA also aims to strengthen its collaboration with domestic and international partners to enhance information gathering and facilitate joint investigations to improve investigation outcomes and ensure effectiveness of its tax crime mitigation efforts.

21. Revamp the tax recovery process with tailored recovery techniques to reduce tax debt by 15% annually and collaborate with line ministries to achieve a 10% annual reduction in non-tax debt.

MIRA aims to revamp the tax recovery process for collectable core taxes by automating recovery processes, utilizing AI for efficient taxpayer outreach, adopting a taxpayer-oriented approach to collections, and enhancing strategies with advanced analytics. MIRA will also collaborate with line ministries to enhance non-tax debt recovery, through regular communication channels and tracking systems to monitor recovery processes.

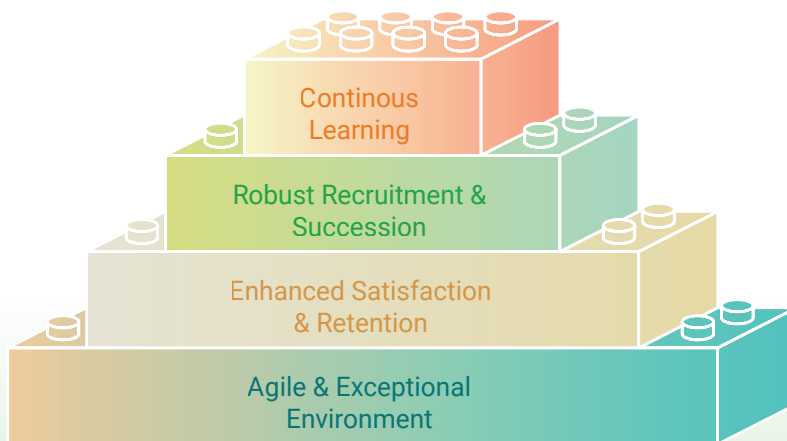
22. Simplification of Tax Assessment and improve the timeliness of tax assessments with improvement of quality of tax assessment.

MIRA targets to conduct quality audits, fast-track the audit process, and implement spot assessments through timely changes to tax law.. Simplifying the tax assessment process, and increasing process efficiency, while also providing further confidence to taxpayers in the audit process.

PERSPECTIVE FOUR: FUTURE-READY WORKFORCE

OVERVIEW

The expertise and capability of our employees are key to delivering our strategic vision. This perspective is dedicated to creating an exceptional work environment at MIRA by improving employee satisfaction and retention while fostering a culture of continuous learning and development. It focuses on enhancing staff satisfaction through targeted initiatives, achieving high retention rates, and implementing a robust recruitment and succession plan. Additionally, it aims to build a future ready workforce and cultivate an agile environment, ensuring employees are equipped with the skills and flexibility needed to thrive in a rapidly changing landscape.



STRATEGIC OBJECTIVE 8

Establish a compelling work environment and improve staff retention:



KEY RESULTS

23. Achieve 90% in employee satisfaction scores as measured by annual surveys by the end of 2026.

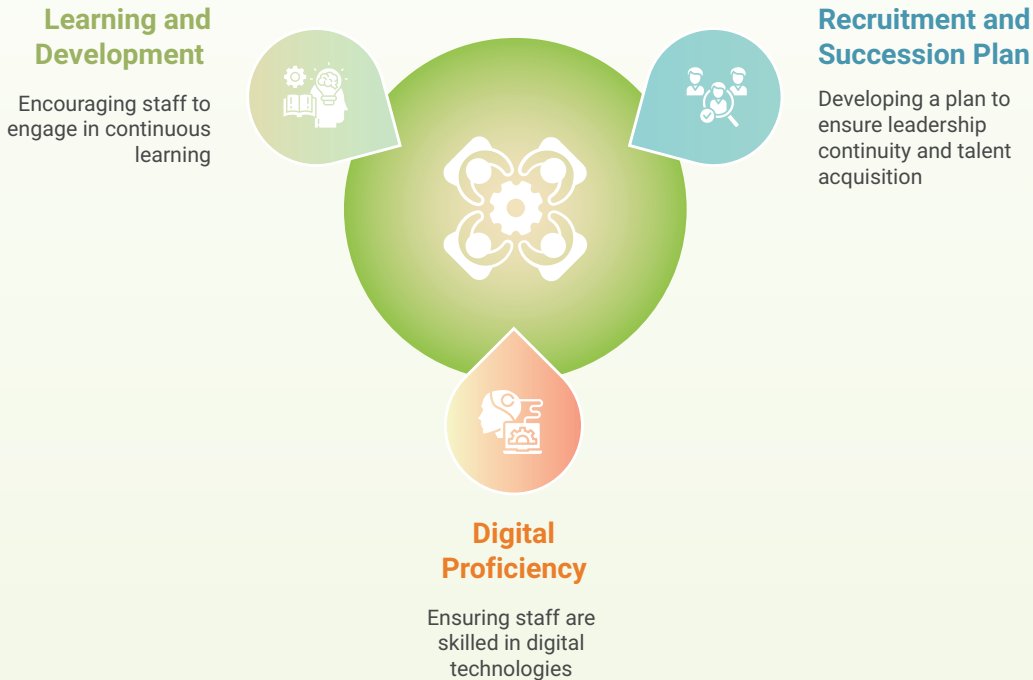
MIRA aims to improve employee satisfaction by focusing on key initiatives such as enhancing work-life balance, promoting health and wellbeing, improving communication channels for open dialogues between employees and management, fostering a positive and inclusive organizational culture, and reviewing policies to better support staff needs.

24. Maintain a sustainable retention rate of 90% by 2026.

MIRA seeks to achieve a sustainable retention rate of 90% by 2026 through initiatives that strengthen career development and growth opportunities, as well as increase employee engagement and involvement. MIRA also aims to introduce flexible work opportunities and provide competitive compensation packages and benefits to its staff.

STRATEGIC OBJECTIVE 9

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



KEY RESULTS

25. Establish a comprehensive recruitment and succession plan by 2026.

MIRA will focus on developing a comprehensive recruitment and succession plan by 2026. This includes automating the succession planning process to efficiently manage and track key staff, as well as implementing a system to identify and recruit external talent.

26. Ensure 100% of core staff are proficient in digital solutions and technologies by 2028.

MIRA aims to develop a competency framework that outlines the digital skills and proficiency levels needed for each role, alongside conducting an organization-wide skills audit to assess current digital competencies and identify skill gaps, to ensure that core staff are proficient in the constantly evolving digital world.

27. Ensure 90% participation of staff in Learning and Development Programs by 2028 to foster organizational learning and promote knowledge sharing.

MIRA aims for 90% staff participation in Learning and Development Programs by 2028 through continuous professional development programs on tax laws and regulations, implementing a knowledge-sharing platform for best practices, introducing an e-learning system for progress tracking, and developing skill development plans for all employees.

SUMMARY OF OBJECTIVES AND KEY RESULTS

9 STRATEGIC OBJECTIVES 27 KEY RESULTS

1. Achieve cost efficiency & financial sustainability

1. Optimize 95% utilization of MIRA's risk-oriented program-based budget from 2025 onwards.
2. Relocate operations to MIRA's own facility by the end of 2028 to ensure secure and efficient services.

2. Build stronger stakeholder relationships

3. Strengthen stakeholder participation in tax regulations and rulings development by implementing structured engagement, ensuring that relevant stakeholder feedback is reviewed and considered where necessary beginning in 2025.
4. Securing 80% of assistance required for MIRA via development partners annually.
5. Achieve a 5% annual improvement in public perception of MIRA through "Gulhigen MIRA" initiative.
6. Enhancing tax transparency and aligning with international standards through robust practices.

3. Enhance the taxpayer experience through simplification and efficiency

7. Improving quality of services and increase taxpayer satisfaction through implementation of comprehensive service standards by the end of 2026.
8. Increase self-service capabilities in MIRA's online services by 2028.
9. Implementing electronic invoicing by the end of 2026 and achieve a 90% adoption rate among our large Taxpayers by the end of 2027.
10. Increase the percentage of legal cases (technical disputes) successfully resolved in favour of MIRA by at least 5% annually.
11. Ensure 100% compliance with legally mandated timelines for implementation of new tax laws and amendment to existing tax laws.

4. Fostering a culture of voluntary compliance through taxpayer education and awareness

12. Ensure nationwide accessibility of tax knowledge through improved communication, engagement and awareness for taxpayers by the end of 2026.
13. Ensure timely revenue collection through increasing on-time filing and payment rate of core taxes up to 75% for all taxpayers and up to 90% for large taxpayer by 2028.

5. Implement a comprehensive Enterprise Risk Management and Information Security Management framework

14. Implement a comprehensive business continuity plan by the end of 2025 and implement an effective enterprise risk management system by the end of 2026.
15. Implement a security system that verifies all users and devices before granting access to systems and data, and to establish a security operations center to monitor and respond to threats by 2026.

6. Achieve automation through technology and data integration

16. Establishment of a centralized data management system which encompasses data analytics and reporting by the end of 2027.
17. Seamlessly integrating MIRA's system with selected third-party platforms and establishing an integrated tax ecosystem through unified digital identity by the end of 2028.
18. Implement automation across key functions in MIRA by the end of 2028.

7. Timely detection and mitigation of compliance risks through graduated treatments

19. Achieve annual reductions in the tax compliance gap through strengthening MIRA's Compliance Risk Management Framework and establishing a comprehensive compliance gap measurement system by 2026.
20. Implement timely penalties for tax evasion and abusive practices by improving the quality of investigations and achieving a 90% success rate by 2027.
21. Revamp the tax recovery process with tailored recovery techniques to reduce tax debt by 15% annually and collaborate with line ministries to achieve a 10% annual reduction in non-tax debt.
22. Simplification of Tax Assessment and improve the timeliness of tax audits with improvement of quality of tax assessment.

8. Establish a compelling work environment and improve staff retention

23. Achieve 90% in employee satisfaction scores as measured by annual surveys by the end of 2026.
24. Maintain a sustainable retention rate of 90% by 2026.

9. Enhance organizational culture centered on upskilling, continuous learning, growth, and fostering strong relationships

25. Establish a comprehensive recruitment and succession plan by 2026.
26. Ensure 100% of core staff are proficient in digital solutions and technologies by 2028.
27. Ensure 90% participation of staff in Learning and Development Programs by 2028 to foster organizational learning and knowledge sharing.



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