

Maldives Inland Revenue Authority's

Operational Plan 2024



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Overview

MIRA's Operational Plan for 2024 provides a brief overview of the activities planned for the year 2024, carried out by teams across various directorates, namely, Enforcement Directorate, Revenue Operations Directorate, Revenue Service Directorate and Support Service Directorate. The document also reflects the organization wide activities planned for the year 2024.

The activities listed in the operational plan are derived from the detailed activity plans which is built on MIRA's five-year Strategic Plan from 2020 to 2024. As 2024 marks the final year of MIRA's current Strategic Plan, the primary focus is on achieving the key performance indicators that were planned but not accomplished thus far. The current strategic plan was revised at the beginning of 2023 to adapt to the re-prioritization of strategies following the pandemic.



Organization-Wide Activities:

MIRA teams engage in numerous organization-wide activities annually to ensure that the services provided surpass established standards. Similarly, in 2024, plans are in place for the following key activities, aimed at enhancing our operations and service standards.

1. Implement the 2024 Compliance Improvement Plan and conduct activities under this plan to increase taxpayers' compliance levels, while simultaneously improving MIRA's governance and transparency.
2. Conduct actions and activities aimed at automating the manual processes under MIRA's Digital Transformation process.
3. Implement best practices of tax administration across the organization as per the recommendations received from international bodies and development partners.
4. Launch "Emmenge MIRA" campaign aimed at increasing taxpayer morale and voluntary compliance.



Enforcement Directorate:

Strategic Focus: The Enforcement Directorate includes the Enforcement Department and the Legal Service Department of MIRA. In 2024, the Enforcement Directorate plans to ensure all necessary enforcement actions are executed in a timely manner and viable settlement options are provided to key defaulters. The mandate of this Directorate also extends to represent MIRA in tribunals, courts and to sustain the harmonization of objective decisions made by MIRA. The Enforcement Directorate's main activities for 2024 include:

1. Ensure timely enforcement actions against non-compliant taxpayers.
2. Initiate negotiations with key defaulters and facilitate options for settlement.
3. Provide greater opportunities for taxpayers to self-manage their tax liabilities, including providing access to self-manage instalments, adjustments, and fine relief through MIRAconnect.
4. Review and revise existing enforcement policies and introducing new measures to optimize efficiency in enforcement actions.
5. Evaluate the age of the current debt portfolio and implement tailored interventions to minimize aging debts.
6. Represent MIRA at tribunals, courts, and other institutions where necessary in litigation work, and formulate action plans to address the disputed outcomes and their impact.
7. Review objections received to MIRA under Section 42 of the Tax Administration Act and maintain harmonization in the decisions made on objections.



Revenue Operations Directorate:

Strategic Focus: The Revenue Operations Directorate includes MIRA's Large, International, Medium and Small Audit Departments and the Risk Management and Investigation Department. In 2024, the targets of these Departments include expanding the scope of audits, enhancing audit quality, and acquiring data from more sources to further refine the data analytics and investigation procedures. As such, the main areas of focus for the Revenue Operations Directorate for the year 2024 are to:

1. Improve the extent to which audit programs are systematized around uniform practices.
2. Increase audit coverage by carrying out audits of core taxes, specific segments, geographic regions, and specialized industries.
3. Perform audits of non-filers and assist in improving compliance level.
4. Improve the quality of audit processes through improving the team's technical capacity.
5. Acquire and use advance tools in tax audits, investigations, and risk management.
6. Improve quality of audits through feedback from taxpayers on the audit process.
7. Undertake work to establish a dedicated data warehouse and automation of data analytics.
8. Implement a structured investigation procedure and increasing the success of prosecution rates.
9. Facilitate the mechanism to acquire data from third parties and key government bodies.



Revenue Service Directorate:

Strategic Focus: The Revenue Service Directorate includes the Taxpayer Service Department, Technical, Engagement and Education Department and the Regional Offices. The Revenue Service Directorate is committed to streamline procedures for taxpayers to fulfil their obligations efficiently. This entails active engagement with all taxpayers, including non-compliers and ensuring timely provision of necessary assistance and information to all taxpayers. The main activities planned by the Revenue Service Directorate during the year 2024 include:

1. Facilitate additional payment options to taxpayers.
2. Reach out to taxpayers to provide reminders prior to and post deadlines.
3. Advise taxpayer on reporting errors identified in tax declarations and provide necessary filing assistance.
4. Engage with late filers and payers to assist with on-time filing and payment.
5. Automate the revenue reporting process.
6. Integrate systems with other Government Offices to automate registration process.
7. Facilitate easier registration and de-registration process via MIRAconnect.
8. Conduct campaigns to increase public awareness on registration requirements, increase compliance levels, and to promote proactive registration and deregistration.
9. Enable partial pre-filing of returns for certain tax types.
10. Conduct field visits routinely to ongoing businesses and newly registered taxpayers and ensure necessary assistance is facilitated.
11. Conduct consultations with relevant business communities on changes brought to Tax Acts and Regulations.
12. Provide necessary advice to Government Offices on tax implications.
13. Complete the process of developing a compliance map.
14. Disseminate tax related updates by conducting courses and seminars via published information such as, guides, instruction sheets and MIRA newsletter (MIRA post).
15. Disseminate information on tax reforms and changes to tax returns, forms, and guides.
16. Provide customized tax related information and updates to disadvantaged groups.
17. Conduct administration work of the tax system, including publishing

of tax rulings, regulations, policies, and circulars, and collaborate with public sector bodies regarding changes brought to Tax Policies, Acts, and Regulations for comments and feedback.

Support Service Directorate:

Strategic Focus: The Support Service Directorate of MIRA includes all the critical support functions that aid the core operations of MIRA, ensuring smooth day-to-day operations. The Directorate includes Administration and Finance Department, Human Resources Department, Information Technology Department and Planning and Development Department. The main activities planned by the Support Service Teams for the year 2024 are to:

1. Prepare the Annual Budget for 2025 and complete specific program budgets based on MIRA's 2024 Action Plan.
2. Develop and implement a comprehensive Business Continuity Plan and timely update risk action plans.
3. Implement a comprehensive Enterprise Risk Framework and ensure continuous monitoring.
4. Enhance procurement process to cater for administrative needs and requirements.
5. Enhance staff recruitment process and execute recruitment plan for 2024.
6. Ensure the reallocation of human capital resources in accordance with the prioritization of enterprise risks.
7. Complete implementation of succession planning and automating the process.
8. Execute annual training plans and ensure retention of well-trained staff.
9. Monitor and improve security of MIRA's network and IT infrastructure.
10. Implement the necessary changes and improvements for MIRA's IT needs and infrastructure based on the review and identification of gaps in hardware, software, licenses, and network configurations.
11. Establish IT governance Board/Committee with defined roles and responsibilities and implement IT governance framework and policy.

12. Provide digital solutions to facilitate taxpayers through changes to MIRAconnect and provide applicable refund information.
13. Enable system changes and introduce automation to allow better voluntary disclosures of taxpayers.
14. Conduct activities throughout the year to further automate MIRA's operational processes as per the Digitalization Roadmap.
15. Monitor, review and present MIRA's organizational performance to the senior management and Board Members of MIRA.
16. Review and update organization wide operational procedures, action plans, strategic plans, and the operational plan.
17. Publish the annual report and revenue reports as per planned deadlines.
18. Ensure obligations under Memorandum of Understandings with other state agencies are fulfilled.
19. Ensure necessary procedures are in place to implement all bilateral and multilateral instruments signed by Maldives.
20. Ensure implementation of tax transparency standards and fulfilment of obligations under international commitments.
21. Seek support from development partners to address capacity development needs.
22. Conduct relevant campaigns and create awareness on registration, filing, and payment obligations.
23. Gather taxpayer feedback for services provided by MIRA via taxpayer surveys.
24. Prepare targeted social media posts and advertisements to increase compliance, raise awareness, and provide accessible and inclusive information in accordance with the Annual Marketing Plan 2024.





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