



# **15 years of Revenue Reform Insights from the Maldives Experience**

**24-25 APRIL 2025**

**BRITACOM COUNCIL MEETING**

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# Overview of Maldives

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- Maldives is a small island nation comprised 1190 islands.
- Maldives has a population of 530,000 people.
- Male' City is heavily populated with 142,000+ people.
- 200 inhabited islands.
- 100+ islands developed as tourist resorts.
- The currency of Maldives is Maldivian Rufiyaa.



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# Taxation in Maldives

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- MIRA established on 2nd August 2010.
- Autonomous body accountable to the Parliament.
- Main taxes administered include Income Tax, Goods and Services Tax, Departure Tax, and Green Tax.

## **Key Roles:**

- Enforce all Taxation Acts and implement taxation policies.
- Collect all taxes imposed by the State pursuant to the law.
- Provide necessary technical assistance to the government in formulating the government's tax policies.
- Work together with the Tax Policy Unit under Ministry of Finance on the implementation of tax and fiscal policies.



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# Governance Structure

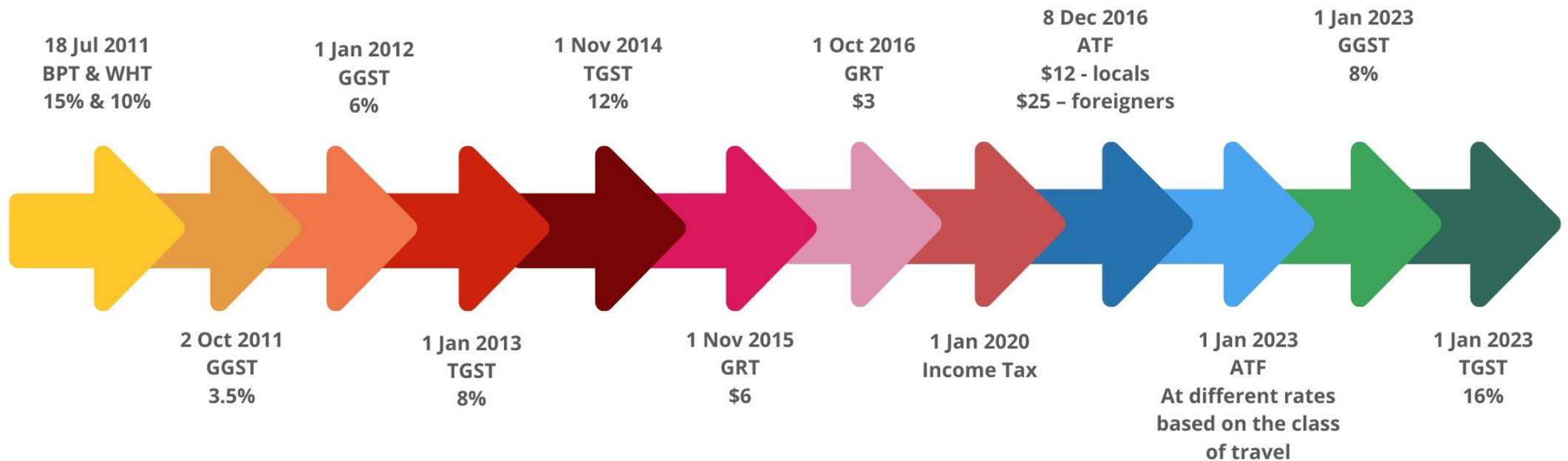
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- Day to day operations of MIRA are overseen by the Commissioner General of Taxation and the Deputy Commissioner General of Taxation.
- The Board of Directors of MIRA consists of 7 members including the Commissioner General of Taxation.
- The term of the Board is 5 years.
- 307 staff are employed at MIRA as of date.



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# Timeline of Implementation of Taxes



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# Tax Revenue



- MIRA collects more than 80% of the Government Revenue



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# Online Filing & Payments

- MIRA online service, MIRAconnect, facilitates online return filing and payment
- Taxpayers can file their tax returns and amend their tax returns via the online portal
- Two components of MIRAconnect
  - MIRA connect – for taxpayers to fulfil tax obligations
    - Tax return filing and tax payment
    - Account display
    - Information update
    - Submission of forms
  - VaaruPay – available on website and as a mobile application
    - For payment of low value-high volume non tax revenues
    - VaaruPay also allows GST nil return filing in a few clicks



MIRAconnect

Username

Username

Password

Password

Sign In

Forgot password?



MIRAconnect

VaaruPay

 Vehicle Fee, Parking & Traffic Violations

Please enter the below details to view the outstanding annual fees and violations for your vehicle

Search Options:

Search by Vehicle Owner (Annual Fee & Violations)

Search by Traffic Violation Number



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# Service Delivery Channels

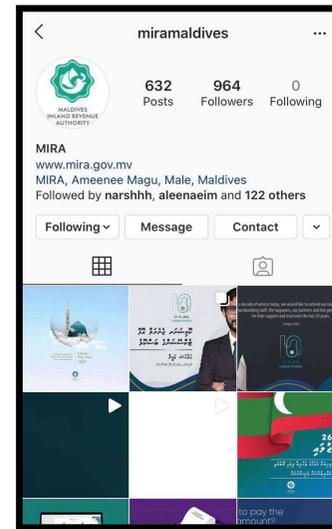
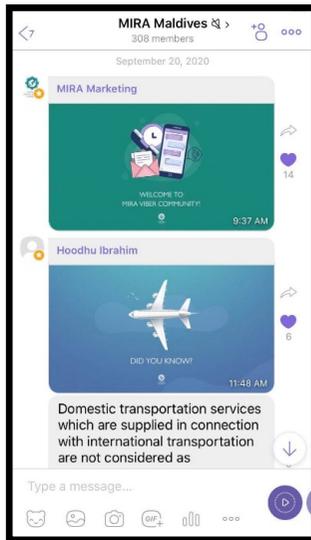
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- Dedicated Call Center to attend taxpayer queries
- Outreach and taxpayer education programs
- In 2015, Maldives Tax Academy was formed, and it offers:
  - Training programs endorsed by the Maldives Qualification Authority
  - Targeted at individuals working in tax related fields



# Service Delivery Channels

- MIRA uses Facebook, Instagram, Twitter and Viber platform to share information and attend to queries
- MIRA has its own YouTube channel, MIRA Tube share awareness programs and updates on tax obligations



# Compliance through risk-based interventions

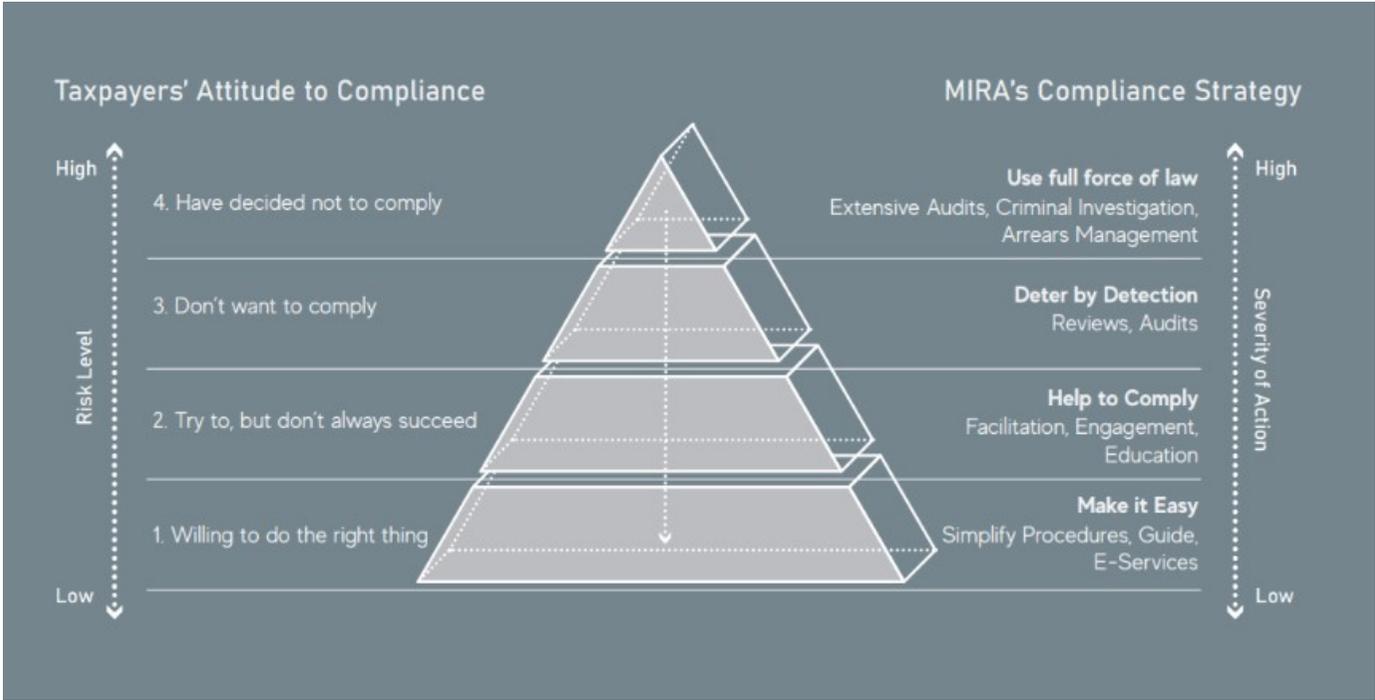
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- MIRA has introduced a Compliance Improvement Policy to:
  - Promote voluntary compliance by making it easier for taxpayers to meet their obligations
  - Deter non-compliance through regulated enforcement actions
  - Encourage movement of taxpayers toward the lower-risk tier of the compliance pyramid



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# Compliance through risk based interventions



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# Compliance through strengthening relationship

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- MIRA launched a special initiative on the 14<sup>th</sup> Anniversary event.
- Aims to:
  - Strengthen relationships with taxpayers and stakeholders
  - Build public trust in the tax system
  - Enhance voluntary compliance
  - Improve service delivery across the authority



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# Challenges

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- Resource constraints
  - Limited financial and human resources
  - Challenges in upgrading infrastructure and technology
- Staffing Challenges
  - Difficulty I retaining skilled technical staff
  - High turnover impacts service continuity and expertise

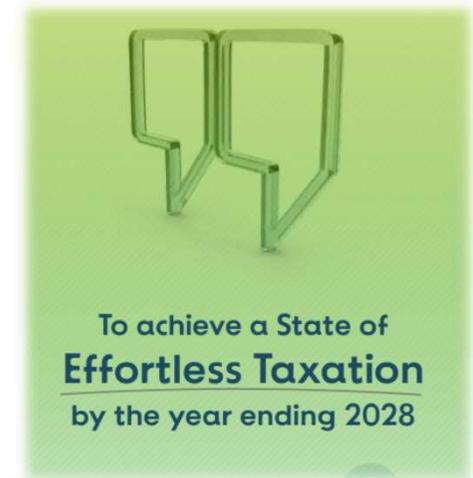


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# Strategic Direction

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- Four-year strategic plan launched focusing on service improvement and compliance with best practices
- Key initiatives under the Strategic Plan
  - Implementation of e-invoicing
  - Achieve automation through technology & data integration
  - Fostering a culture of voluntary compliance
  - Enhance organizational culture centered on upskilling
  - Implement a comprehensive enterprise risk management framework



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# International Collaborations

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- Growth through partnerships
  - Leverage strategic partnerships for technical support and funding
  - Invest in capacity building and professional development programs
- MIRA's commitment in international tax landscape
  - Becoming a signatory to BRITACOM
  - Appointed as Co-Chair of the Asia Initiative
  - Asian Regional Director at the Commonwealth Association of Tax Administrators



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**Thank you**