Maldives Inland Revenue Authority

Digital Transformation Road Map

Our Journey Towards Effortless Taxation

2025-2034

MALDIVES INLAND REVENUE AUTHORITY

MIRA

Our vision for the future: Enhance organizational efficiency, improve taxpayer experience, and foster innovation by leveraging innovative technologies, streamlining processes, and upskilling workforce.

The Maldives Inland Revenue Authority (MIRA) aims to modernize its operations, through a robust plan that aligns with best practices in tax administration. This transformation plan spans a period of ten years and provides a high-level vision of the planned transformation. The benefits of this initiative are multifaceted.

For taxpayers and our stakeholders, the initiative will deliver more convenient and accessible taxpayer centric digital services, reduce administrative burdens, improve transparency and trust through enhanced data sharing and service integration, and create a more seamless and responsive experience when interacting with MIRA.

For MIRA, the transformation will improve operational efficiency, strengthen revenue collection and compliance management, enable data-driven decision-making through enhanced analytics and data governance, modernize core systems and processes, and establish a secure, integrated, and future ready tax administration capable of supporting long term growth and innovation.

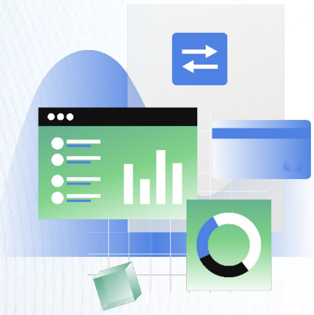
The road map centers on six workstreams, within which efforts will be undertaken to achieve the key initiatives outlined. The six workstreams are legal framework, procedural framework, technology, data, human capital/skills development and change management.

Strategic Workstreams

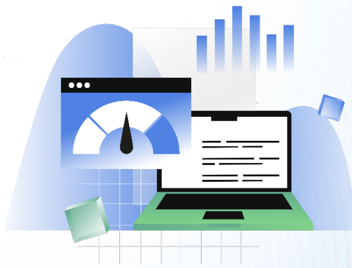
Technology Infrastructure
Supports automation and integration

Data Ecosystem
Enables real-time data flows and analytics

Human Resources
Develops a skilled and agile workforce



Procedural Framework
Digitalizes tax processes for user-friendly experience



Systems and Change Management
Ensures transparency and risk management

Legal Framework
Establishes secure data exchange and privacy safeguard

1. Legal Framework

Vision

To establish a legal framework that facilitates secure, real-time data exchange, supports digital service delivery including e-invoicing and embeds strong safeguards for data privacy and AI governance, enabling MIRA to provide proactive, integrated, and trusted tax administration services.

Current State

- Legal provisions for data collection, real-time and bulk sharing and digital processes are limited in scope.
- Data protection, privacy and AI governance frameworks are under development.

Next Steps

- Amend laws and regulations to enable digital data flows and automated compliance mechanisms.
- Finalize and implement comprehensive data protection and AI usage policies.
- Engage stakeholders through transparent consultation and awareness campaigns.

2. Procedural Framework

Vision

To transform all tax administration processes; registration, filing, payment, compliance, audit, and taxpayer support, into fully digital, integrated, and user-friendly experiences. Taxpayer interactions are embedded in their natural systems, with proactive support and minimal friction.

Current State

- Taxpayer processes remain partially digitized across multiple systems, with services and compliance functions not yet consolidated into a single, integrated platform.

Next Steps

- Re-engineer and automate all core processes for end-to-end digital service delivery.
- Integrate taxpayer support, compliance, and audit functions into unified digital platforms.
- Leverage data analytics and user feedback to continuously refine and enhance processes.

3. Data Ecosystem

Vision

To build a unified, secure, and trusted data ecosystem that enables real-time data flows, advanced analytics, and evidence-based decision-making, supporting both compliance and service excellence.

Current State

- Data is siloed across multiple platforms, with challenges in automation and analytics.
- Data governance and quality management require strengthening.

Next Steps

- Consolidate data into a centralized repository with robust governance.
- Enable real-time integration with government and other third party data sources.
- Deploy advanced analytics for risk management and personalized services.

4. Technology Infrastructure

Vision

To establish a modern, scalable, and resilient digital infrastructure built on enhanced cloud computing capabilities, a fully integrated ERP ecosystem, and advanced AI and machine learning technologies, enabling seamless integration, automation, data-driven decision-making, and continuous innovation across taxpayer and other relevant agencies.

Current State

- Core and infrastructure upgrades; cloud adoption is limited.
- Integration and automation capabilities are fragmented.

Next Steps

- Upgrade core platforms and implement secure, scalable cloud-based solutions.
- Implement e-invoicing and digital reporting across all taxpayer segments while enabling seamless system integration to make compliance simple, automated, and built into everyday business processes.
- Strengthening cybersecurity, digital governance, and operational resilience across the technology landscape.

5. Human Resources

Vision

To build a digitally skilled, agile, and innovative workforce that is empowered to deliver data-driven, citizen-centric services and sustain a culture of continuous improvement.

Current State

- Areas for improvement in advanced data analytics, data engineering, and digital service design skills.
- Opportunities to strengthen digital skill focused recruitment and workforce training.

Next Steps

- Launch a comprehensive skill mapping and upskilling program.
- Digitize HR management and introduce new digital roles.
- Foster a culture of innovation, collaboration, and continuous learning.
- Align MIRA's organizational structure, workforce, and capabilities to support a digitally enabled tax administration.

6. Systems and Change Management

Vision

To establish a robust governance, change management, and stakeholder engagement framework, assuring transparency, effective risk management, and sustained transformation.

Current State

- Change management strategy is required to guide organizational adoption and support transformation initiatives.
- Existing communication and stakeholder engagement mechanisms are strong and can be further aligned with transformation objectives
- Procurement and governance processes require modernization.

Next Steps

- Implement formal change management and communication strategies.
- Strengthen procurement, risk management, and data governance frameworks.
- Engage stakeholders through regular updates, feedback, and capacity building.

Key Initiatives Planned under the Digital Transformation Road Map

1. Core ERP system upgrade

MIRA plans to modernize its ERP landscape by upgrading the Tax and Revenue Management System, supported by the redesign of business processes across the tax administration to improve efficiency, reduce administrative effort, and streamline service delivery. The new platform will provide a holistic, 360-degree view of each taxpayer by consolidating information across systems, while its modern architecture will enable seamless integration with third-party systems and support the growing use of internal and external data sources. Together with enhanced real-time analytics, scalability, and processing capabilities, these improvements will establish a more agile, data driven, and responsive tax administration capable of meeting the evolving needs of taxpayers and the expanding digital economy.

2. Automating Internal Systems

This initiative focuses on streamlining and integrating internal business processes across MIRA through automation and digital workflows, reducing manual effort, minimizing errors, and improving operational efficiency. By connecting systems and implementing a unified case management approach, MIRA will provide staff with a comprehensive view of each taxpayer, enabling faster and more informed decisions. For taxpayers, this will translate into quicker response times, more consistent service delivery, reduced requests for duplicate information, and a more seamless experience when interacting with MIRA across different services and channels.

3. Implementation of E-Invoicing

E-invoicing is an initiative that would drastically reduce the tax obligation efforts of taxpayers. By embedding tax compliance into taxpayers' natural systems, such as accounting and point of sale softwares', e-invoicing will simplify the reporting process, reduce errors, and minimize administrative burdens. The initiative paves the way for frictionless interactions between taxpayers as it eliminates cumbersome processes such as submission of input and output tax statements. Rather, the system will allow MIRA to monitor transactions in real-time, and enable pre-filling of tax returns based on data available to MIRA.

4. Data Governance

Data governance is a foundational element of the digital transformation plan ensuring that the data collected and processed by MIRA is accurate, secure, and ethically managed. Establishing robust data governance frameworks will be essential to maintaining public trust and complying with international standards. MIRA will develop and implement clear policies and protocols for data access, usage and sharing while also investing in advanced cybersecurity measures to safeguard sensitive information. Through enhanced data governance, MIRA will ensure that taxpayer data is protected, and reliable data is available within the organization for better tax assessments, compliance, and reporting.

5. Integration with third party data platforms

This is another cornerstone of MIRA's transformation strategy. By forging connections with external data sources such as financial and economic institutions and other government bodies, MIRA aims to enrich the data ecosystem and develop a more comprehensive understanding of taxpayer behavior. This integration will enable MIRA to cross verify information, detect inconsistencies, and provide tailored guidance to taxpayers. A robust data infrastructure will support accurate risk assessments and targeted compliance interventions.

6. Centralized Data Repository

A pivotal initiative within this transformation is the establishment of a centralized data repository. This repository will serve as the backbone of MIRA's data analytics capabilities, consolidating data currently maintained in silos into a unified platform. The centralized data repository will also streamline reporting and enable MIRA to generate actionable insights in real time and respond proactively to emerging challenges.

Timeline for Implementation

The 10-year timeline ensures that major projects under the key initiatives involving taxpayer touchpoints, such as e-invoicing and the core ERP system upgrade are completed within the first five years, laying the foundation for subsequent phases focusing on integration, data management, and advanced analytics, supported by continuous staff training across all phases of the roadmap.

Phase	Key Focus Areas
One 2025 - 2026	• Planning and groundwork for ERP upgrades. • Preliminary work for e-invoicing implementation. • Advancing preparatory activities on legislative amendments. • Strengthening change management and communication strategies. • Conducting a skill gap analysis to determine the future baseline.
Two 2027 - 2028	• Automation of internal processes. • ERP upgrade and modernization. • E-invoicing implementation. • Preparation for integration with taxpayers and other government agencies. • Establishment of the data and analytics foundation for data-driven decision-making.
Three 2029 - 2032	• Establishing an advanced data repository. • Integrating with third-party platforms. • Implementing advanced data analytics capabilities. • Optimizing business processes. • Expanding the use of machine learning and AI technologies.
Four 2033 -2034	• Continuous improvement of systems and processes. • Adaptation to evolving regulatory requirements. • Fostering a culture of innovation. • Strengthening future readiness through ongoing training and capability development.

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