

# Overview of Compliance Improvement Plan 2022

Compliance improvement activities planned for this year includes;

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## Improving tax literacy of taxpayers and general public

- Carrying out a nationwide awareness campaign on tax rules
- Conducting information sessions on avoiding common errors in tax return
- Conducting focus group trainings to individuals earning income from multiple sources
- Carrying out industry and sector-focused awareness sessions

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## Widening tax population through focused registration programs;

- Rental Income Earners
- Transportation
- Fisheries
- Unregulated businesses

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## Guiding micro and small businesses towards better tax compliance;

- Providing facilitation and assistance in fulfilling filing and payment obligations on-time
- Conducting information sessions on record-keeping requirements of specific sectors
- Initiating GST de-registration of inactive and low-income businesses
- Conducting a survey among small taxpayers on challenges to tax compliance

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## Securing tax compliance of medium and large taxpayers;

- Periodic monitoring of tax compliance of high-income businesses and individuals
- Cross-matching tax information with third-party data sources to detect delinquencies
- Carrying out risk-based audits of high-risk taxpayers
- Instigating criminal investigations of tax evaders

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## Prioritizing enforcement actions against high-risk non-compliers;

- Taking differentiated actions on outstanding dues based on severity of non-compliance
- Expanding enforced collection through third-party recovery mechanism
- Restricting fine relief and instalment payment arrangements given to non-compliers
- Publicising information of repeated non-compliers

## Other compliance improvement activities;

- Proposing amendments to Tax Administrative Act and Regulation to align MIRA's compliance program with international best practices
- Re-designing of MIRA website to facilitate easy access to tax information
- Issuing industry and issue specific tax guides
- Digital mapping of taxpayers in Male' region to monitor tax compliance

Additionally, we will continue our routine programs of detecting and deterring non-compliance through our risk assessments and treatment strategies.