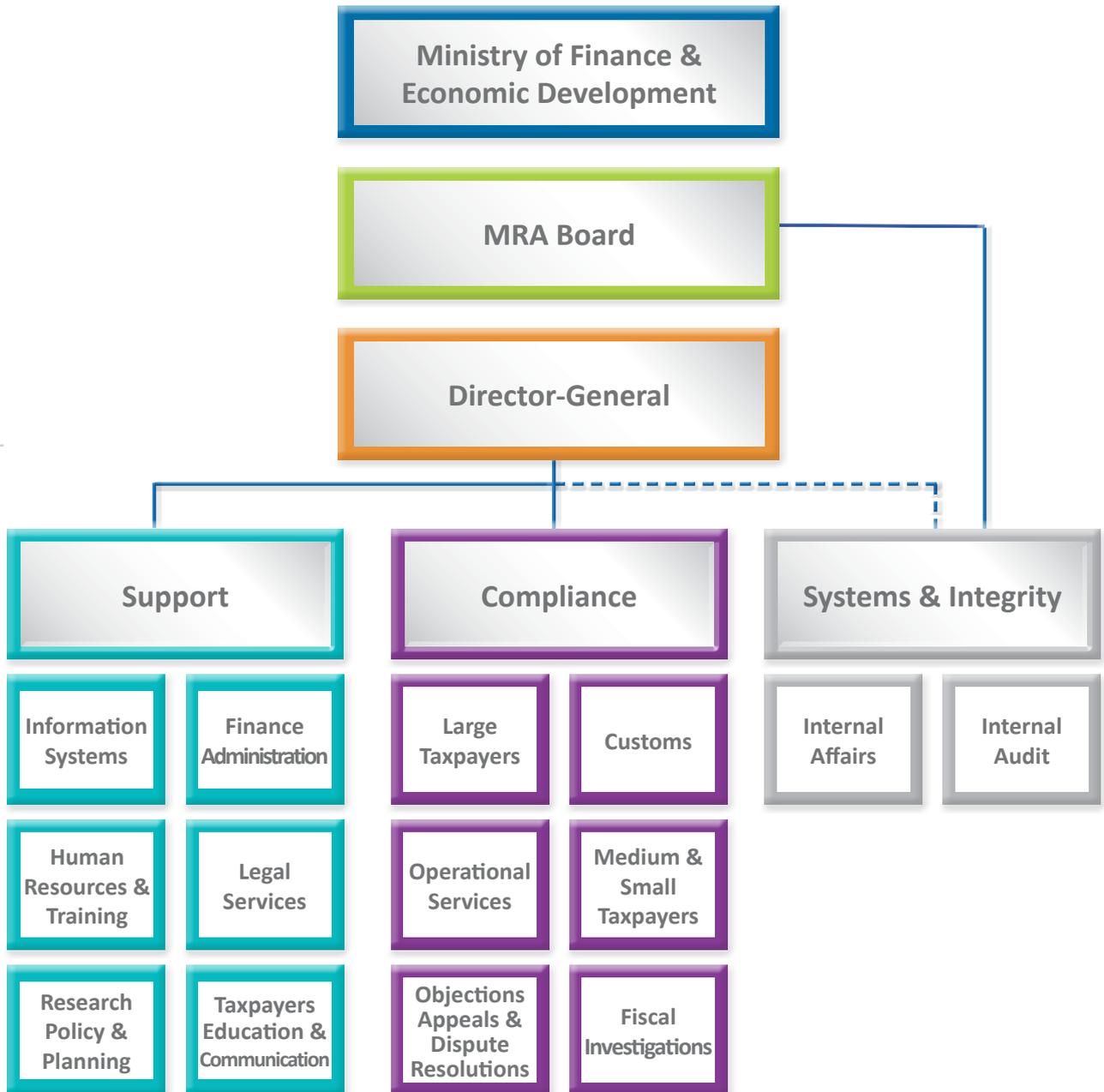


6. ORGANISATIONAL STRUCTURE



The following are the key roles and responsibilities of the Departments/Divisions at the MRA:

1. Divisions

- **Internal Audit** assists the MRA in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management and control processes. The MRA has implemented a Quality Management System (QMS) based on the ISO 9001:2015 quality standard. The maintenance and upgrading of this certification is under the responsibility of the Internal Audit Division.
- **Internal Affairs** is mandated under the MRA Act to deal with allegations of malpractice or other complaints against any MRA officer/employee. It also processes and verifies the declaration of assets made by an officer/employee on a regular basis. The Division has the power to make enquiries or investigations as it thinks necessary, call for any records and information and request any person to provide such information as may be necessary for any enquiry.

2. Compliance Departments

- **Customs Department** manages the administration of Customs and Excise duties and aims to facilitate trade through efficient border-control procedures. Customs has three basic functions:
 - Fiscal function – consists of collecting and protecting government revenue in the form of customs duty, excise duty, VAT and other taxes under Customs Laws.
 - Protection / security function – ensures the security and protection of the country against transnational crimes and acts of terrorism.
 - Economic function – provides trade facilitation measures for legitimate trade across the border in order to boost up import/ export, promote foreign direct investment and boost economic activity.
- **Large Taxpayers Department (LTD)** is responsible for the management and administration of income tax and value added tax in respect of taxpayers whose annual turnover is above 100 million rupees. It also has the responsibility for all international taxation issues including negotiation of DTAA's, attending meetings on international taxation and exchange of information with foreign competent authorities.
- **Medium & Small Taxpayers Department (MSTD)** manages the administration of all other taxes, including Income Tax, Value-Added Tax and Gaming taxes.
- **Operational Services Department (OSD)** ensures that the key shared services of registration, service delivery, processing & e-filing and debt management are performed efficiently and effectively, and that those services fully support the Customs and tax operational departments in their work.
- **Fiscal Investigations Department (FID)** conducts investigations into potential tax-evasion cases, collects evidence relative to these cases, raises assessments and recommends prosecution for certain types of offences.
- **Objections, Appeals and Dispute Resolutions Department (OADR)** ensures that all objections to assessments are properly dealt with in accordance with the relevant provisions of the Tax & Customs Laws. The OADR, which is an independent Unit, gives assurance to taxpayers/stakeholders that all objections are dealt objectively, fairly and in a transparent manner.

3. Support Departments

- **Finance and Administration Department's** assignments include budget preparation for submission to the Board, the recording and monitoring of revenue and expenditure, and the production of financial and management accounts. The Department also provides administrative support and effect refund of income tax, VAT and payments of Negative Income Tax and Special Allowance.
- **Information Systems Department** is responsible for the set-up and development of the MRA's Information System Strategy, identifying the current, medium and long-term computer requirements, and providing technical guidance on MRA computer systems and software.
- **Legal Services Department** initiates, prepares and prosecutes/defends cases on behalf of the MRA and provides general legal assistance on matters such as contract, liability or employment issues.
- **Human Resources and Training Department** is required to design and implement best practice human resources management and training and develop policies so that the MRA is regarded as a leading employer and can attract, motivate, develop and retain high-quality staff.
- **Taxpayer Education and Communication Department** is responsible for promoting MRA's mission and activities, providing taxpayers with information and assistance regarding their tax compliance requirements, and liaising with the media and other external stakeholders.
- **Research, Policy and Planning Department** oversees the MRA's research, policy, planning and monitoring activities, and ensures that quality management information is provided to the Board, Management Team and other key decision-makers.