

RWANDA REVENUE AUTHORITY

Taxes for Growth and Development



2008 BUSINESS PLAN



Helping our customers to meet their tax obligations is central to our mission.

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December 2007

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FOREWORD BY THE COMMISSIONER GENERAL

In RRA's corporate planning, 2008 is the third and final year in the three year medium term. It is an engaging period with both successes and expected challenges. RRA's performance is based around the five strategic objectives reflected in this corporate plan and directly linked to our core business – revenue mobilisation.

The New Year, 2008 is going to be pivotal. RRA will have to evaluate and see how much has been covered in its quest to accomplish the set objectives, strive as much as possible to accomplish the remaining ones and thereafter set a new strategic direction.

Our core objectives remain as revenue maximisation, reduction in the overall cost of collection and facilitation of business growth through efficient systems and simplified procedures. In order to realise these, emphasis will be put on further modernising the tax laws while improving our internal business procedures and information technology systems. In turn, it is expected that tax compliance should increase.

RRA continues to restructure its internal services in an effort to realise quick and sustainable gains. This reorganisation is undertaken in an effort to provide solutions to various issues identified as bottlenecks through some independent external evaluation such as IMF Technical Assistance recommendations, the 2007 World Bank Doing Business in Rwanda report, Private Sector Federation inputs to the 2008 budget and the taxpayers' satisfaction survey.

Based on these findings and recommendations above, RRA has developed its 2008 business plan providing strategies to address issues that impact negatively on compliance and hinder business and subsequently, revenue growth. Priorities have been developed considering the gravity of some of these issues. The emphasis will therefore be geared towards ensuring that the developed plan is effectively implemented in order not only to realise the intended benefits but to widen the tax base through focused monitoring of businesses thus easing the burden on all stakeholders.

Our common goals can only be realised through combined efforts of all stakeholders. It is our fervent intention that all stakeholders will be mobilised to actively participate in creating a better and more business-friendly tax environment in Rwanda.

As we mark RRA's 10th year of existence, the best gift to our country is to work towards economic independence through efficient revenue mobilisation and equally importantly help businesses to grow. Have a blessed 2008.

Mary BAINE

Commissioner General

1. INTRODUCTION

As we rapidly approach RRA's 10th anniversary, we are at the same time completing RRA's medium term 2006 – 2008 corporate plan. During this period, we had set five major strategic objectives to help us attain our goals and build a strong organisation. They include:

- ❖ Maximising the flow of revenue;

- ❖ Maintaining effective financial management systems;
- ❖ Maintaining sound internal business processes;
- ❖ Developing a capable and effective organisation, and;
- ❖ Satisfying customer and stakeholders' requirements.

At this point in time, RRA has achievements to celebrate. It is thus vital for us to first reflect and see where we have registered successes and consolidate these, where we have not satisfactorily accomplished the set goals and what firm strategies we can develop to ensure achievement of these goals if still considered relevant.

While thinking about where we want to see RRA moving next year, we must bear in mind the general program that the Government of Rwanda has set for itself and align our direction in this context. It is a comprehensive development agenda that has been well elaborated in the EDPRS document. For this program to be attained, various resources not least of which the financial ones are needed. The 2008 national budget represents a significant increase over previous years and therefore demands an increase in internal resource mobilisation.

Revenue mobilisation is the core function of the RRA. This implies that RRA will need to develop strategies that will enable it achieve and surpass the Government set target of Rwf 264.8 billion for fiscal revenues. In comparison with that of 2007, this represents a 23.39% increment. In addition, RRA's services to the taxpayers and other stakeholders must continue to improve, while trade facilitation at the point of importation must be ensured and this calls for accelerated clearance of imported goods by employing risk management skills. These should be done bearing in mind the corporate image that must be upheld. All efforts must be concerted to not only improve the business environment by making it less costly but RRA must develop policies to help business growth.

2008 will be a unique year for RRA and we will aim at consolidating the gains we have registered to date. It will also be the base year for RRA to set the course for its next strategic direction. The targets set for next year will be challenging but we remain optimistic that they will be attained due to the support that RRA enjoys from the Government of Rwanda, the Board of Directors, the strong partnership with the private sector, the good relationships with compliant taxpayers and the strong commitment that is always demonstrated by its staff. The newly, improved modernisation program will be the medium to enable us attain the set goals.

2. CORPORATE STATEMENTS

RRA's corporate statements for this current plan remain unchanged for 2008. These include vision, mission, core strategic values and our mandate as indicated below:

2.1 RRA vision

“To become a highly efficient and modern revenue collection agency enhancing national growth and development, and instilling equity, transparency, and professional values in RRA staff.”

2.2 RRA mission statement

“To contribute to national development by maximising revenue collection at minimum cost and providing quality input to tax policy development, while ensuring a high quality and equitable service.”

2.3 RRA core strategic values

- Commitment to RRA's vision and mission;
- Integrity, honesty, professionalism and team working;
- Respect and courtesy;
- Transparency in service delivery, and;
- A customer-focused approach.

2.4 RRA mandate

The Rwanda Revenue Authority was established under law N° 15/97 of 8 November 1997 as a quasi-autonomous body charged with the task of assessing, collecting, and accounting for tax, customs and other specified revenues. This is achieved through effective administration and enforcement of the laws relating to those revenues. In addition, it is mandated to collect non-tax revenues.

The Authority is also responsible for providing advice to the Government on tax policy matters relating to revenue collections. It performs other duties in relation to tax administration, as may be directed from time to time by the Cabinet.

The Authority was established as part of the reform programme by the Government of Rwanda designed to restore and strengthen the main economic institutions of the

country. Additionally, the Government wanted to improve its resource mobilisation capacity while providing the public with better quality and courteous services. In a bid to mobilise more resources the Authority is therefore required to assist taxpayers in understanding and meeting their tax obligations thus raising their compliance.

3. BUSINESS ENVIRONMENT

The current environment in which RRA operates is steadily improving with new challenges as well as some opportunities emerging. The Government is undertaking huge projects as reflected in 2008 budget that will improve the welfare of its citizens. Other factors remaining constant, the increase in citizens' welfare leads to an increase in their purchasing power. This in turn should impact positively on RRA's performance in so far as the revenue collection function is concerned.

The projected Gross Domestic Product (GDP) growth rate for 2008 is 7.1% compared to 6.3% for 2007. The major component of this growth is estimated to originate from growth in services at 3.5%. This sector impacts positively the growth in fiscal revenues.

Regional integration keeps widening the market for Rwanda. Both regional and international companies continue to seize this opportunity and operate in Rwanda. Should this continue, it will boost revenue to the Government. With increased volumes of trade, trade facilitation being one of the core functions of RRA will need much attention as well. Strategies to promote trade are being developed such as a super "gold" card facilitation program for compliant importers as well as other initiatives to not only expedite operations but to facilitate investment. All this of course has to be done without putting at risk the revenue and so very stringent counter measures continue to be developed.

On the other hand, import duties have continued to shrink leading to the poor performance of trade taxes. The implication here is that there is an urgent need to change tax policies aimed at introducing domestic taxes that will mitigate revenues lost at importation. Such taxes will include consumption taxes (excises and VAT) to replace import duties on some selected products.

Another area that needs concerted effort is the informal sector that is on the increase. Substantial revenues remain uncollected within this sector. Though it has an overall positive effect on the general performance of the economy, there is no similar effect being reflected in revenue performance. RRA will strengthen the existing partnership with the local authorities, private sector federation and the compliant taxpayers to try and reduce the poor performance within this sector.

RRA SWOT ANALYSIS

STRENGTHS	WEAKNESSES
<ol style="list-style-type: none"> 1. Trained, experienced, motivated and committed staff led by a young and dynamic Senior Management Team; 2. Proven track record of tax administration reform which is internationally recognised; 3. Strong political support from the Government and flexible and committed support from the international community; 4. Existence of updated processes and procedures that guide RRA's operations to the district level; 5. New Tax Training Institute capable of delivering RRA's training needs; 6. New open-plan offices that house all departments and offer a modern working environment and improved services to taxpayers; 7. Computerization of core business functions and availability of good IT infrastructure; 	<ol style="list-style-type: none"> 1. Under-performing HR service-delivery function combined with a weak performance management appraisal system; 2. Bureaucratic procurement procedures that hinder the operations of the organisation; 3. Weak managerial skills and a culture of confrontation-avoidance by some managers; 4. Limited security on IT systems to protect against system intrusion by unauthorised users; 5. Functioning research and operational policy functions that require further improvement; 6. Inadequate skills in ICT among staff and limited number of ICT literate staff and limited interface between RRA ICT systems with key stakeholders; 7. Taxpayer services function that requires further improvement;

4. PRIORITIES FOR 2008

The trend in business today dictates that you ensure efficiency and effectiveness in whatever you are doing in order to remain competitive. RRA's operations must adhere to these principles in order to sustain the gains we have so far registered. Our operations are delicate and this means that we have to develop appropriate responses based on risk management principles. These should clearly identify the key compliance risks to be addressed, the category of taxpayers who belong to the high-risk category and measures to employ in order to achieve the best possible outcomes.

It should be noted however that in as far as RRA efforts to facilitate trade are concerned, all counter measures that involve post clearance audits at customs and other means to prevent revenue loss will be enhanced so as to avoid any possibility of compromising Government revenues.

Tasks ahead for RRA will primarily aim at consolidating achievements and designing the new areas for focus. Some of the priority areas that have been identified for immediate attention include;

1. Maximise revenue collection at minimum possible cost;
2. Develop the next medium term strategic direction;
3. Achieve at least 0.2% increase on Revenue to GDP ratio annually from that of 12.8% registered in 2006 till we attain the standard Sub-Saharan rate;
4. Develop a case for RRA to collect tax on rental income which will have a positive impact on the revenue to GDP ratio and increase efficiency;
5. Develop a compliance enhancement strategy to increase taxpayers' compliance levels;
6. Identify and concentrate on medium segment of taxpayers in order to accord them maximum attention;
7. Entrench risk management in customs and extend it throughout the organisation;

8. Strengthen the Post Clearance Audit function in Customs and enhance a forum for sharing audit results between Domestic Taxes and Customs departments;
9. Reduce the size of the informal sector by bringing a big number into our tax net through extensive registration via zoning of the City;
10. Develop a strategy aimed at encouraging small taxpayers to register voluntarily;
11. Consider use of presumptive taxes to ease administration of small taxpayers and further encourage them to register voluntarily;
12. Effectively audit some complicated areas such as telecommunications;
13. Take steps to increase auditor productivity and present taxpayers with a wider range of audits;
14. Greatly, reduce tax evasion and avoidance practices by empowering RPD;
15. Efficiently manage taxpayers' appeals;
16. Build capacity in specialised sectors especially those relating to modern taxation principles like transfer pricing, leasing, etc;
17. Strengthen the Reform and Modernisation Unit to champion modernisation initiatives in RRA;
18. Ensure smooth harmonisation of our systems with those of the EAC and effectively implement the EACCU protocols;
19. Provide online services in Domestic Taxes Department to reduce taxpayers direct contact with RRA's staff;
20. Develop the RRA Training Institute into a regional training institute;
21. Fully utilise and consolidate RRA's IT systems and acquire other modern web based systems to increase efficiency;
22. Enhance taxpayer education programs by implementing outreach programs and regular structured dialogue as well as improve further the services provided;
23. Further strengthen the enforcement and debt management function;

24. Develop new initiatives to further enhance corporate social responsibility;
25. Enhance our decentralization support and promote fiscal accountability;
26. Develop a comprehensive business disaster recovery plan for the RRA.

5. RWANDA REVENUE AUTHORITY BALANCED SCORECARD 2008

5.1 The balanced score card

RRA adopted the balanced score card in its planning process. It spells out the major organisational activities both at the strategic and operational levels with their corresponding performance indicators. This helps in monitoring and evaluating the performance of every department and the organisation as a whole.

At the end of every month, the achievement is measured against the performance indicators provided in the scorecard and shortfalls or over-performance are analyzed and a corrective action taken, where appropriate. This maintains the balance of resources between the different activities of the organization and ensures prioritisation of RRA's operations in circumstances where there are limited resources. The detailed Balanced Score Card for the year 2008 is on page 13.

5.2 Monitoring and evaluation mechanism

Monitoring and evaluation are considered by RRA as the most important ways of establishing accountability within the organization. These two functions are as important as planning itself and complement each other. The 2008 Business Plan would not have any meaning if these functions are not executed in the similar manner that the planning activity was conducted. This therefore demands the need for an increased focus on implementation of the set targets in order to enable successful attainment of the set objectives. The potential contribution of every level in the organisation in monitoring the progress in achieving the set goals is of paramount importance.

This monitoring normally ranges from the middle management level to the top level. It is always done on the basis of each department reporting weekly, monthly, quarterly and annually with RRA reporting to its Board of Directors. This will be ensured so as to realise full benefits.

6. REVENUE AND FINANCIAL PLAN

The major guiding principle under this section is to maximise revenue collection at the least possible cost. It is a principle that must be safeguarded through efficient resource utilisation and developing strategies that are cost effective.

6.1 Revenue projections

2008 is not an easy year in as far as revenue targets are concerned. The set revenue target stands at Rwf 264.8 for fiscal revenues representing a 23.39% increase compared to the target of Rwf 214.6 for 2007. For non fiscal revenues, the target is Rwf 5.3 billion. These targets have been set at a time when there is much changing within our country that may impact negatively on revenue performance. Rwanda's joining the EAC is anticipated to lead to a possible decline in trade taxes as well as the ever challenging subsidy by Government on fuel.

The income tax law has a number of exemptions which in the short term drain away the potential tax revenues to the Government. All these will have a negative effect but RRA remains determined to increase its efficiency in order to achieve the above targets. The recently concluded study on broadening the tax base as well as the IMF diagnostic mission report on RRA modernisation will inform our strategies greatly.

6.2 Budgetary considerations

For the year 2008, RRA had a budget request of Rwf 9.2 billion but only Rwf 7.8 billion was approved. Out of the approved budget, 85% of the planned recurrent expenditure will be allocated to staff issues. This means that other areas especially those funded by the development budget are bound to be constrained by limited funds.

All in all however, RRA appreciates the decision by the Government to increase its retention rate to 3.5% of the collected revenues. Additionally, this policy of allowing RRA retain automatically from revenue collections has enabled timely and flexible availability of funds. This means that projects whose funds are available in RRA's budget, especially those that concern information technology issues, are handled in real time.

In the past years, RRA has enjoyed great financial support from DFID especially in the fields of ICT and staff capacity development. RRA is implementing Phase VI of DFID support. The focus will be to ensure maximum benefit from this support so as to see RRA move on to greater heights.

RRA remains committed to the efficient utilisation of resources and will aim at reducing the cost of collecting revenues which is a major principle in taxation.

6.3 Corporate governance arrangements

Over the years of RRA's existence corporate governance arrangements have been the Board of Director's major concern. The size and frequency of recent corporate governance debacles shows that poor governance is not only a formidable hurdle to surmount but is also at the forefront of economic development issues.

It is possible for government institutions to appear to comply with the requisite corporate governance rules without complying with the principles and spirit of good governance.

Good corporate governance requires an overriding commitment to a culture of governance that permeates all aspects of the Board and management conduct. The example and tone need to be set at the top to embed good corporate governance in an organization's culture. Through these arrangements, RRA's Board of Directors guidance has been particularly of paramount importance in ensuring that strategic and operational activities have been successfully achieved and even significantly exceeded.

It is also believed that more concerted efforts will be ensured towards achieving the set targets in the fiscal year 2008 hence a strategic move towards attaining the government of Rwanda's Vision 2020.

ANNEX: RWANDA REVENUE AUTHORITY BALANCED SCORECARD FOR THE YEAR 2008

Activity	Performance indicators	Timeline	Responsible Department
Objective 1: Maximize the flow of tax, customs duty and other specified revenues.			
Maximise revenue collection at minimum possible cost;	Revenue targets achieved or exceeded and reports produced.	Weekly, Monthly, quarterly and annually.	Operational departments
	Cost collection ratio reduced by at least 0.2% at the end of 2008.	Continuously	All departments
	Revenue to GDP ratio increased by 0.2% at the end of 2008.	December 2008	All departments
	At least 4 research studies on key areas of tax administration conducted by the end of 2008 and a positive impact on the revenue to GDP ratio highlighted.	Quarterly	P&R

Activity	Performance indicators	Timeline	Responsible Department
Reduce the size of the informal sector by conducting recruitment and education exercises	Design and effectively implement the block management system within Kigali City.	March 2008	DTD
	At least 4 business operators registered from the informal sector into the tax net on monthly basis.	Monthly	DTD & Regions
Strengthen audit and post clearance audit functions to ensure high revenue recovery and foster compliance	2008 audit and post clearance audit plans effectively implemented.	Monthly	DTD, Customs & Regions
	Auditor productivity increased by enhancing issue oriented audits.	June 2008	DTD, Customs, Regions
	Quality of audits significantly improved.	Continuously	DTD, Customs, Regions
	Complicated areas such as telecommunications and construction effectively audited.	Continuously	DTD
	A forum for sharing audit results between Domestic Taxes and Customs departments enhanced.	Quarterly	DTD, Customs, RPD
Preparation on transfer responsibility for the collection of social contributions from the CSR to the RRA	A comprehensive study on the requirements to shift social contributions collection function from CSR to RRA completed.	December 2008	DTD, IT, Manager in charge
Further strengthen enforcement and debt management functions	Reduction in the level of outstanding taxes and duties.	Monthly	DTD, Customs, RPD

Activity	Performance indicators	Timeline	Responsible Department
Deter, detect and prevent all forms of breaches of tax and customs legislation, and other specified legal instruments.	A comprehensive risk driven anti-smuggling strategy developed.	March 2008	P&R, Customs, RPD and L&BS
	A prosecution policy for tax defaulters developed and implemented.	March 2008	P&R, Customs, RPD and L&BS
	Number of cases investigated and concluded reported.	Monthly	RPD
	Reduced level of smuggling, tax evasion and avoidance practices and related malpractices.	Continuously	RPD
	Reduced cases of fraud and falsification of documents.	Continuously	RPD, Customs and DTD
	Enhanced exchange of information on fraud either from exporting or countries of destination.	Continuously	RPD, Customs

Activity	Performance indicators	Timeline	Responsible Department
Develop a comprehensive compliance enhancement strategy to increase taxpayers' compliance levels;	<ul style="list-style-type: none"> - Identify officers to spearhead risk management. - Provide training to risk management team. - A comprehensive compliance program based on risk analysis developed and implemented. 	January 2008 January 2008 June 2008	DTD, Customs, RPD, P&R
	Increased levels of timely returns and payment.	Continuously	DTD
	Number of medium level taxpayers increased from 200 to 900 and maximum attention accorded to them.	February 2008	DTD/SMTO
	Amount recovered from arrears reduced.	December 2008	DTD
Objective 2: Maintaining Effective Financial Management Systems.			

Activity	Performance indicators	Timeline	Responsible Department
Ensure proper accountability of financial resources.	RRA expenditure is within the budget limits.	Monthly	Finance
	Cost of collecting revenues as well as the general management and running of RRA operations reduced.	Monthly	All Departments
	Corporate objectives achieved with available resources	Monthly	All Departments
	High quality services delivered	Daily Monthly	All Departments
Ensure existence of efficient and effective processes of collecting, safeguarding, accounting and reporting of government revenues.	Accurate and complete revenue collections reconciliation reports produced.	Monthly, Quarterly and Annually.	Finance
	All revenues collected are transferred to the National Treasury Account on time.	Daily	Finance, Operational departments, Regions
	Improved systems of collecting, accounting and reporting government revenues.	Continuously	Finance, Operational departments, Regions
Objective 3: Maintaining Sound Internal Business Process.			

Activity	Performance indicators	Timeline	Responsible Department
Continue to develop and update operational policies and procedures manuals	At least 10 new policies and procedures developed, approved and implemented.	December 2008	P&R
Implement the existing processes and procedures within RRA in conformity with the established standards	Increased efficiency of staff in the departments realised	Continuously	All departments
Monitor implementation of RRA Business Plan for 2008.	RRA performance monitoring reports produced on time.	Monthly Quarterly	P&R
	All areas/activities not completed as planned in the RRA business plan identified and reported for appropriate action (s).	Quarterly	P&R
Evaluate and review internal control systems.	Twenty four internal control systems reviewed, reports prepared and submitted to the Commissioner General and agreed recommendations for improvement implemented.	December 2008	QA
	Quality audit conducted on six RRA functions and agreed recommendations for improvement implemented.	December 2008	QA
Objective 4: Develop a Capable and Effective Organisation.			

Activity	Performance indicators	Timeline	Responsible Department
Develop the next medium term strategic direction;	RRA Corporate Plan for medium term (2009-2011) developed and ready for approval.	June 2008	P&R
Strengthen the Reform and Modernisation Unit to champion modernisation initiatives in RRA;	At least four modernization initiatives being pursued.	December 2008	Modernization Unit
	A case for RRA to collect rental income developed and submitted to relevant authorities.	October 2008	Modernization Unit
Entrench risk management in customs and extend it throughout the organisation;	Effectively implement risk management guidelines.	September 2008	All departments
	Increased efficiency in RRA's operations.	Continuously	All departments
Implement a training plan derived from training needs analysis;	A training plan for 2008 effectively implemented.	February 2008	HR&A, RRA Training Institute
Build capacity in specialised sectors especially those relating to modern taxation principles like thin capitalisation, leasing, etc;	Knowledge and skills gaps of RRA staff in these areas addressed.	As per training plan	RRA Training Institute
Develop the RRA Training Institute into a regional training institute;	Specialized courses delivered by resource persons under EARA partnership.	As per training plan	RRA Training Institute
	Institute's capacity further enhanced.	December 2008	RRA Training Institute

Activity	Performance indicators	Timeline	Responsible Department
Fully utilise and consolidate RRA's IT systems and acquire other modern web systems;	Some of the major modules of the existing systems are fully working.	December 2008	IT
	SIGTAS and ASYCUDA ++ assessed to support risk management approaches, particularly automatic profiling of taxpayers.	March 2008	IT
	Asycuda++ reviewed in line with Customs business requirements and complexity.	December 2008	IT, Customs
	Website improved to supply more relevant information.	July 2008	IT, TPS
	Asycuda ++ deployment to the remaining border posts finalized.	May 2008	IT
	Returns processed in SIGTAS at regional offices.	October 2008	IT
	RRA systems fully interfaced.	April 2008	IT
Improve Performance appraisal system and implement performance based rewards system.	Performance based reward system in place and being implemented.	June 2008	HR&A
Develop and improve infrastructure facilities that need immediate attention	Construction of new offices at RUHWA, RUSIZI II border posts done and completed.	November 2008	HR&A
	Commence the construction of a model boarder post at Kagitumba.	December 2008	HR&A

Activity	Performance indicators	Timeline	Responsible Department
Develop a comprehensive business continuity plan for RRA	A plan developed and being implemented.	December 2008	IT, P&R
Objective 5: Satisfy Customers and Stakeholders requirement.			
Deliver quality customer services to encourage voluntary compliance	A Customs Advisory Committee comprising of both public and private sectors representatives established.	January 2008	Customs
	A mechanism to meet and consult on different issues regarding customs operations set.	March 2008	Customs
	An independent administrative appeals process within RRA established and taxpayers' appeals efficiently managed.	January 2008	L&BS
	Fiscal and customs laws, regulations and instructions compiled and available on RRA website.	June 2008	LBS, TPS, DTD, Customs and IT
	Taxpayers direct contact with RRA's staff reduced by using online services (e-filing, e-payment, etc.).	November 2008	IT, DTD
	Offloading on the way and other forms of transit violations reduced throughout the country.	Continuously	RPD, Customs
	New initiatives to further enhance corporate social responsibility developed and implemented.	August 2008	TPS

Activity	Performance indicators	Timeline	Responsible Department
Reorganize customs administration along functional lines	Operations policy and program monitoring division established and is operational in the customs department.	June 2008	Customs, SMT
	Compliance management using risk-based driven approaches implemented.	June 2008	Customs
	Better facilitation provided to the trading community.	June 2008	Customs
Enhance taxpayer education programs by implementing outreach programs and dialogue	Develop and implement customer handling manual.	March 2008	P&R, DTD, Customs & TPS
	Explanatory leaflets published and availed.	Quarterly	TPS
	Practice notes explaining the revenue administration's interpretative views on complex legislative provisions produced and availed.	March 2008	L&BS
	Tax bulletins advising taxpayers on the latest developments prepared and published.	Quarterly	TPS
	Special events, such as open days, seminars, sector specific workshops organized.	Quarterly	TPS
	Regular meetings and interactions with business associations and professional bodies organised.	Quarterly	TPS
	Press or media releases advising on legislative changes, administrative changes, or alerting taxpayers to specific obligations arranged.	As due	TPS

Activity	Performance indicators	Timeline	Responsible Department
Provide quality advice and input on legislative proposals and other revenue issues.	Draft changes to the laws prepared and submitted to MINECOFIN.	September 2008	L&BS
Enhance Regional Co-operation.	EAC integration requirements implemented.	As per the EAC road map	Customs & P&R
	Participate in regional and international forums.	As due	All Departments
Enhance our decentralization support and promote fiscal accountability.	Trainings and consultative meetings with local authorities organized.	Quarterly	TPS, DTD
	2008 taxpayers' day organised.	June 2008	TPS