



RWANDA REVENUE AUTHORITY  
TAXES FOR GROWTH AND DEVELOPMENT

# RRA STRATEGIC PLAN 2024-2029

**JUNE 2024**

# **RRA STRATEGIC PLAN 2024/25 – 2028/29**



# CONTENTS

<b>LIST OF ABBREVIATIONS AND ACRONYMS.....</b>	<b>4</b>
<b>FOREWORD BY THE COMMISSIONER GENERAL.....</b>	<b>7</b>
<b>I.INTRODUCTION .....</b>	<b>9</b>
I.1. THE STRATEGIC PLANNING CONTEXT .....	9
I.2. METHODOLOGY USED TO ELABORATE THIS STRATEGIC PLAN .....	9
<b>II. CORPORATE STRATEGY STATEMENTS .....</b>	<b>10</b>
<b>II.1. RRA 2024/25-2028/29 STRATEGY MAP.....</b>	<b>12</b>
<b>III. SITUATIONAL ANALYSIS.....</b>	<b>13</b>
III.1. PESTEL ANALYSIS.....	13
III.2. SWOT ANALYSIS.....	16
III.3: POTENTIAL RISKS .....	17
III.3. LINKAGE BETWEEN RRA STRATEGIC PLAN AND NATIONAL PRIORITIES .....	18
<b>IV. DETAILED INITIATIVES TO MEET RRA STRATEGIC OBJECTIVES.....</b>	<b>20</b>
IV.1. Enhance Tax Compliance .....	20
IV.2. Minimize Revenue Leakages.....	20
IV. 3. Improve Customer Service .....	21
IV. 4. Increase Taxpayers' Engagement and Awareness .....	21
IV. 5. Improve Organizational Efficiency.....	22
IV. 6. Build a Data-Savvy Organization.....	22

IV.7. Accelerate Digital Transformation.....	23
IV.8. Embed Agile HR Management .....	23
IV. 9. Improve Employee Experience and Development .....	24
IV. 10. Transform Organizational Culture.....	24
<b>V. MONITORING AND EVALUATION FRAMEWORK .....</b>	<b>25</b>
<b>VI. BUDGET ESTIMATE OF THE RRA STRATEGIC PLAN 2024-2029.....</b>	<b>26</b>
ANNEX 1: KEY ACTIVITIES TO DELIVER THE RRA STRATEGIC OBJECTIVES AND INITIATIVES	27
ANNEX 2: LOGICAL FRAMEWORK .....	36



## LIST OF ABBREVIATIONS AND ACRONYMS

Abbreviation/Acronym	Full Form
AD	Administration Division
AfCFTA	African Continental Free Trade Agreement
ACR	Audit Coverage Ratio
ARR	Arrears Recovery Ratio
ARR	Accurate Reporting Rate
BoD	Board of Directors
BEPS	Base Erosion and Profit Shifting
CG	Commissioner General
CRM	Customer Relationship Management
CSD	Customs Service Department
DTA	Double Tax Agreement
DTD	Domestic Tax Department
EAP	Employee Assistance Program
EBM	Electronic Billing Machine
EDMS	Electronic Document Management System
ESI	Employee Satisfaction Index
EVP	Employee Value Proposition
FCR	First Contact Resolution
GDP	Gross Domestic Product

<b>IAID</b>	Internal Audit and Integrity Department
<b>IACR</b>	Internal Audit Coverage Ratio
<b>ICT</b>	Information Communication Technology
<b>IT</b>	Information Technology
<b>ITDTD</b>	Information Technology and Digital Transformation Department
<b>HR</b>	Human Resources
<b>HRD</b>	Human Resource Division
<b>KPI</b>	Key Performance Indicator
<b>LSBAD</b>	Legal Services and Board Affairs Department
<b>M&amp;E</b>	Monitoring and Evaluation
<b>MTRS</b>	Medium-Term Revenue Strategy
<b>NPS</b>	Net Promoter Score
<b>OTFR</b>	On-time Filing Rate
<b>OTPR</b>	On-time Payment Rate
<b>PESTEL</b>	Political, Economic, Social, Technological, Environment and Legal
<b>RPR</b>	Revenue Performance Rate
<b>RRA</b>	Rwanda Revenue Authority
<b>RR</b>	Resolution Rate
<b>RWF</b>	Rwandan Francs
<b>SCIR</b>	Service Charter Implementation Rate
<b>SIID</b>	Strategic Intelligence and Investigation Division
<b>SMT</b>	Senior Management Team

<b>SPIU</b>	Single Project Implementation Unit
<b>SRAD</b>	Strategy and Risk Analysis Department
<b>SWOT</b>	Strengths, Weaknesses, Opportunities, and Threats
<b>TADAT</b>	Tax Administration Diagnostic Assessment Tool
<b>TAI</b>	Taxpayer Awareness Index
<b>TPSC</b>	Taxpayer Service and Communication
<b>TIN</b>	Taxpayer Identification Number
<b>VAT</b>	Value Added Tax

## FOREWORD BY THE COMMISSIONER GENERAL



It is with great pleasure that I present to you this Strategic Plan, outlining the key priorities that will guide the Rwanda Revenue Authority (RRA) over the next five years. This comprehensive strategy is a product of extensive consultations, incorporating inputs from the Board of Directors, RRA staff across all departments and insights from our stakeholders. The broad-based consultation was instrumental to RRA in assessing its operating environment, identifying challenges, and formulating strategies to address them. It was also a golden opportunity for our stakeholders to be informed on the future direction for them to make the necessary alignments towards a shared vision.

This strategic plan marks the start of implementing strategies intended to harness RRA operations and strengthen the institutional framework, keeping it resilient and efficiently collecting revenues to optimally finance government needs.

In the recently concluded five-year strategic plan, the revenue collections grew by 63.29%. Operationally, some accomplishments included; robust and tailored tax education programs, streamlined filing and payment processes through service automation and the use of EBM to enhance VAT administration. We thank the taxpaying community and other stakeholders for their role in this success. To register similar successes in the new strategic planning period, further cooperation will be required.

Over the next five years, RRA will implement strategic initiatives aligned with its mandate, focusing on four key goals: Maximized revenue collection, increased customer satisfaction, improved quality and efficiency of operations and services, building a professional, ethical and performance-driven workforce. These goals were identified as crucial elements to support RRA's efforts to serve our dynamic society.

As an organization, we remain fully committed to our vision "to be a model revenue administration optimally financing national needs". We count on the continued support of the Government, guidance of Board of Directors, close collaboration with all taxpayers, stakeholders and RRA staff for the successful implementation of this Strategic Plan.

A handwritten signature in blue ink, appearing to read 'Niwenshuti Ronald', is positioned above the name and title. The signature is stylized with large loops and a horizontal line across the middle.

**NIWENSHUTI Ronald**  
**Commissioner General**

# I. INTRODUCTION

## I.1. THE STRATEGIC PLANNING CONTEXT

The RRA Strategic Plan (SP) for the 2024-2029 period marks a significant milestone as it is the second five-year strategy developed by the Rwanda Revenue Authority. This plan is aligned with the strategic priorities of the Government whose overarching goal is to raise the living standards of Rwandans and attain upper-middle-income status by 2035, progressing to high-income status by 2050.

The strategy references broad national and sectoral strategic orientations and comprises broad perspectives and initiatives to accommodate any new national priorities that might be developed before its midterm review.

During the concluded strategic planning period 2019/20-2023/24, RRA achieved remarkable success, with tax revenue collections increasing from RWF 1,578.3 billion in FY 2019/20 to RWF 2,577.01 billion by the end of FY 2023/2024, an increase of 63.29%. Key success factors included; tailored tax education, partnerships with the private sector, automation of services, use of EBM for VAT administration, organizational structure review, risk management, ICT utilization for fraud detection, and collaborative efforts to register taxpayers.

The strategic intent is to further increase RRA's contribution to the national economy. In the medium-term revenues have been projected to increase from 2,577.01 to 5,001.7 billion from 2023/24 to 2027/28 . The key initiatives will focus on widening the tax base, sustaining tax compliance, strengthening mechanisms for service delivery, improving business and building a professional, performance-driven and ethical workforce.

## I.2. METHODOLOGY USED TO ELABORATE THIS STRATEGIC PLAN

Developing the current strategic plan began with a review of the previous strategic plan. This provided invaluable insights into past successes and challenges, serving as a foundational guide for shaping the organization's future trajectory.

Next, the senior management team, with guidance from the Board of Directors, set out the strategy map. This confirmed RRA's vision, mission, objectives and core values to serve as a basis for subsequent planning stages. The proceeding technical consultations were instrumental in refining the plan, addressing identified challenges, and ensuring operational viability. These sessions went into more detail, agreeing on specific activities, baselines and targets to support practical implementation and ensure alignment with the organization's overall goals.

Consultations were also extended to RRA stakeholders to inform them on the future direction, obtain their views, and prepare them for changes. Culmination of this inclusive process was the approval of the strategic plan by the organization's Board of Directors (BoDs).

## II. CORPORATE STRATEGY STATEMENTS

RRA's corporate statements are formulated to ensure a shared understanding of the institution's overall goal which is to optimize revenue collection while instilling discipline in process of doing so. These statements are defined as:

**Mission:** To efficiently mobilize revenue and facilitate trade through transparent and innovative services to drive economic growth.

**Vision:** To be a model revenue administration optimally financing national needs.

**Core values:** Customer-centricity, professionalism, innovation, integrity and accountability

Core values have been formulated to meet RRA's mission and vision as described below:



**RWANDA REVENUE AUTHORITY**  
TAXES FOR GROWTH AND DEVELOPMENT



### CUSTOMER-CENTRICITY

- ✓ We **treat** our **customers** with **fairness** and **equity**,
- ✓ We **tailor** our services to our customers' needs
- ✓ We are **considerate** of customer concerns, ideas and criticism for **continuous improvement**.



### INNOVATION

- ✓ We actively **explore** and **embrace** emerging technologies
- ✓ We are adaptive and resilient to changes
- ✓ We promote continuous **learning**.



### PROFESSIONALISM

- ✓ We exercise **confidentiality** and **privacy** while dealing with our stakeholders
- ✓ We are **impartial** and **fair** in our engagement with customers
- ✓ We work as a **team**.



### WE ARE ACCOUNTABLE

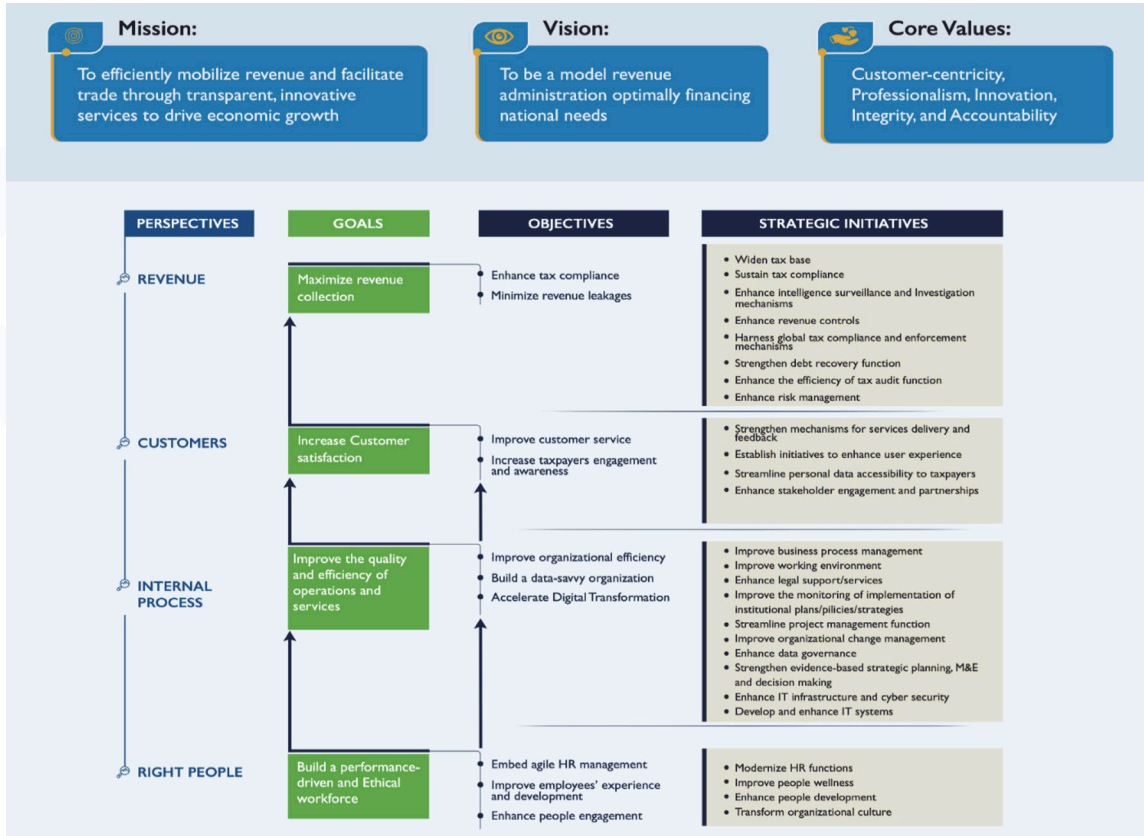
- ✓ We take **responsibility** for our decisions and actions
- ✓ We demonstrate **commitment** to achieving **set results**
- ✓ We are **open, reliable** and **transparent** in dealings with our customers.



### INTEGRITY

- ✓ We are **honest**, sincere and exhibit high ethical standards
- ✓ We are **open** and **work** with **clarity** and **consistency** in dealing with our customers
- ✓ We treat our customers with **utmost respect**.

# II.1. RRA 2024/25-2028/29 STRATEGY MAP



### III. SITUATIONAL ANALYSIS

A situational analysis of the RRA business environment, conducted using PESTEL and SWOT, revealed that RRA still faces some challenges in fulfilling its mandate. Major challenges that require attention relate to;

- a) **Customer service:** Service delivery is one of the major challenges faced by RRA. The feedback obtained from various channels indicates instances of poor customer care and service delivery within the institution. Although the overall perception of our customers towards RRA services is generally positive<sup>1</sup>, the current strategic plan embeds key initiatives aimed at enhancing service delivery in harmony with RRA's core values.
- b) **Tax compliance:** Some taxpayers still have a poor compliance culture, which is manifested by poor performance of key compliance indicators; In addition, some taxpayers are still reluctant to use the Electronic Billing Machines yet it is one of the most effective tools to collect accurate tax information in real time at the same time giving business owners visibility of their transactions.
- c) **Administrative inefficiency:** RRA is not currently operating at its full potential due to some constraints including the following: high turnover of the most experienced and competent staff, ineffective performance management system, uncompleted automation and optimization of main business processes, inaccurate data in some RRA systems, inadequate monitoring and evaluation mechanism of corporate priorities as well as inappropriate working environment in some RRA offices.

The current strategic plan embeds key initiatives aimed at addressing challenges highlighted above and/or mitigate their effects on operations of the institution.

#### III.1. PESTEL ANALYSIS

RRA conducted a situational analysis from a global, regional and national perspectives using PESTEL (Political, Economic, Social, Technological, Environmental and Legal) which enabled RRA to be cognizant of external factors that might have an impact on its performance. PESTEL analysis outcomes is summarized in the table 1 below.

---

<sup>1</sup> Customer satisfaction survey is 75 %, in 2022/23

Table 1: PESTEL

P	E	S	T	E	L
<ol style="list-style-type: none"> <li>1. Broad national strategic orientations in place</li> <li>2. Tax treaties</li> <li>3. Presence of regional integration and international cooperation</li> <li>4. Existence of taxation policy</li> <li>5. Political and security stability in the country</li> <li>6. Established rule of law</li> </ol>	<ol style="list-style-type: none"> <li>1. Sustained economic growth</li> <li>2. Stable monetary policy</li> <li>3. Enhancing investment promotion and trade facilitation</li> <li>4. Increased urbanization to facilitate economic growth.</li> <li>5. Industrial development, export promotion and expansion of trade related infrastructure</li> <li>6. Rising domestic savings</li> </ol>	<ol style="list-style-type: none"> <li>1. Reducing poverty levels</li> <li>2. Food security issues</li> <li>3. Improving Rwanda life expectancy (69.6 years)</li> <li>4. Existence of education for all policy in Rwanda</li> <li>5. A rapid population growth (2.3% per year) with a growing youth population (16-30yrs) 29%</li> <li>6. Unemployment of youth population (23.14%)</li> </ol>	<ol style="list-style-type: none"> <li>1. The ever-evolving technology landscape bringing in new opportunities and disruption</li> <li>2. Continuous investment in new skills and cost of new infrastructure and technologies.</li> <li>3. Customers' expectations of modern, digital, self-service platforms</li> </ol>	<ol style="list-style-type: none"> <li>1. Degradation of environment causing serious ecological and socio-economic problems</li> <li>2. Existence of institution/s mandated to deal with environmental and climate change matters</li> <li>3. Integration of environment protection programs in all institutional development programs</li> </ol>	<ol style="list-style-type: none"> <li>1. Existence of commercial courts</li> <li>2. Existence of a cybercrime law</li> <li>3. Rule of law</li> <li>4. Tax laws are not keeping up with the change in technology</li> <li>5. Harmonization of intra-regional laws.</li> <li>6. Increasing tax treaties negotiated involving RRA</li> </ol>

<ul style="list-style-type: none"> <li>7. Existence of national investment promotion policy</li> <li>8. International political arena</li> <li>9. Paradigm shift on international taxation rules from OECD to United Nations</li> </ul>	<ul style="list-style-type: none"> <li>7. Implementation of African Continental Free Trade Agreement (AfCFTA)</li> <li>8. Growth in multinational companies in Rwanda</li> <li>9. Increased attention on the creation of off-farm jobs</li> <li>10. Growth of informal sector which is not part of tax net</li> <li>11. Growing service sector</li> </ul>	<ul style="list-style-type: none"> <li>7. Promoted gender equality and empowerment of women</li> <li>8. Perception towards tax evasion</li> <li>9. Social security/welfare programs available</li> <li>10. Good service delivery from the state</li> </ul>	<ul style="list-style-type: none"> <li>4. Growing Cyber-crime and cyber-threats</li> <li>5. Increasing demands from other tax administration for RRA tax systems</li> <li>6. Change in nature of workforce needed</li> <li>7. Increasing integration with both national and international third parties while complying with data protection laws</li> </ul>	<ul style="list-style-type: none"> <li>4. Existence of institution/s to deal with mining, gas and petroleum</li> </ul>	<ul style="list-style-type: none"> <li>7. Tax incentives</li> <li>8. Adhering with international tax regulations/policy/standards</li> <li>9. Flexibility in amending tax laws</li> </ul>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

## III.2. SWOT ANALYSIS

### STRENGTHS

1. Strong compliance risks assessment is routinely done to identify and detect compliance issues
2. Sound policies and processes to identify and treat operational risk have been implemented
3. Fully operational electronic tax filing and payment means
4. Easy taxpayers' access to information through several channels
5. Dispute resolution mechanisms are appropriately tiered and are used
6. Internal audit provides assurance of the soundness of RRA's internal controls, risk management, and governance

### WEAKNESSES

1. Lack of comprehensive tax gap analysis to inform RRA compliance prioritization
2. Inadequate tax compliance management leading to tax evasion
3. Inaccurate data in some RRA systems
4. Delays in recovering tax arrears
5. Some cases of poor customer care and service delivery
6. Inadequate skills and competences in some technical areas
7. High turnover of the most experienced and competent staff
8. Inefficiencies in staff performance management
9. Inappropriate working environment in some RRA offices
10. Inadequate monitoring and evaluating mechanism of corporate priorities
11. Corruption practices amongst some RRA officers
12. Poor reading and research culture among RRA staff
13. Ineffectiveness of internal communication
14. Non-agility and responsiveness of IT systems to dynamic business environment

### OPPORTUNITIES

1. Sustained economic growth
2. Stable monetary policy
3. Strong political support to RRA
4. Regional integration
5. Industrial development and export promotion
6. All-inclusive national ICT strategy
7. Promulgation of new tax laws
8. Information exchange among different agencies and revenue authorities
9. Growing electronic payment transactions
10. Growing digital economy
11. Availability of external assessments such

### THREATS

1. Structure of Rwanda economy that is dominated by shadow economy activities
2. Existence of a cash-based economy encouraging non-compliance for some taxpayers
3. Low tax compliance culture by some taxpayers
4. Political instabilities in some countries directly impacting on Rwanda economy
5. Rwanda is a landlocked country; this impacts trade and customs operations
6. Delays in enactment of tax laws
7. Tax base erosion due to increasing tax-incentives and exemptions
8. Resistance to change to new technologies
9. Cyber security threats
10. Inadequate budget to finance some RRA priorities including refund payment

### III.3: POTENTIAL RISKS

The successful implementation of RRA's strategic plan will rely heavily on the proactive thought process given to potential risks and their mitigation strategies. The table below provides a snippet of the potential risks and their likelihood.

*Table 2: Risk Analysis*

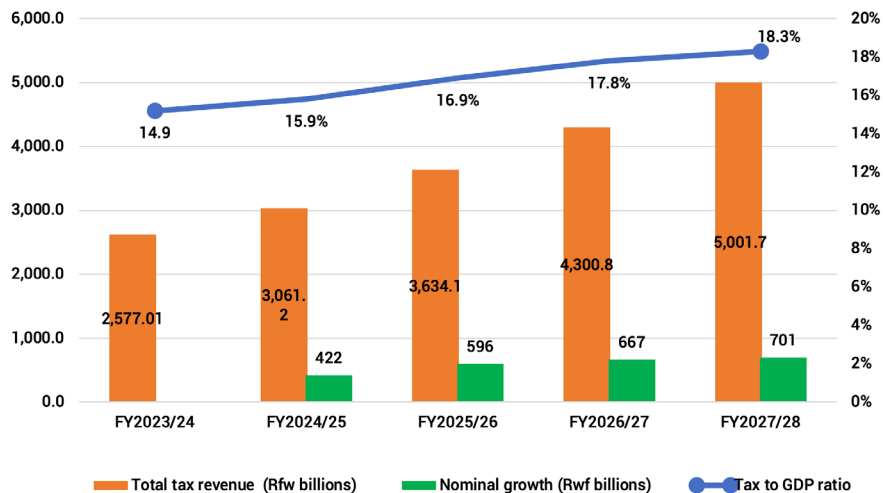
Risk	Root cause	Likelihood	Impact
<b>1. Compliance risks</b>			
Risks affecting optimization of revenue collection	Persistency of non-compliance behavior	Almost certain	Major
	Inappropriate use of existing electronic means	Likely	Major
	Undervaluation and misclassification of imported goods	Likely	Major
<b>2. Institutional risks</b>			
<b>2.1 Operational risk</b>			
Risks affecting organizational efficiency	Non-conducive working environment	Likely	Moderate
	Failure of tax systems	Likely	Major
	Non-effective third parties' systems integration	Likely	Major
	Poor quality of data	Likely	Major
<b>2.2 Human capital risks</b>			
Risk that may lead to staff underperformance	High staff turnover	Likely	Major

This strategic plan spells out a number of initiatives to mitigate some of risks identified above. However, a continuous assessment of risks will be undertaken regularly through a structured risk management framework to provide assurance for continuity.

### III.3. LINKAGE BETWEEN RRA STRATEGIC PLAN AND NATIONAL PRIORITIES

The RRA strategic plan is linked to the national priority areas embedded in long-term development plans and sector-specific strategies that contribute to Rwanda's socio-economic growth and development. By striving to sustain revenue collection trends, RRA aligns with Vision 2050 and its 2035 targets of achieving 21.5% tax to GDP by 2035.

#### Medium- Term Revenue projections and tax to GDP ratios



Additionally, RRA's strategic plan is linked to sectoral strategic orientations, by enhancing implementation of public financial management initiatives; accountability and transparency public as well as expenditure management efficiency.

Figure 2: Linkage between RRA strategic plan and national priorities



## IV. DETAILED INITIATIVES TO MEET RRA STRATEGIC OBJECTIVES

### IV.1. Enhance Tax Compliance

- Rwanda Revenue Authority (RRA) is committed to widening the tax base by enhancing taxpayer registration mechanisms over the next five years. Through targeted outreach programs and streamlined processes leveraging technology, we aim to ensure all eligible individuals and entities are appropriately registered within RRA system, laying a strong foundation for sustainable revenue collection.
- Simultaneously, sustaining taxpayer compliance remains paramount, with RRA focusing on establishing effective support mechanisms. This includes educational initiatives, simplified processes, and improved communication channels to guide and assist taxpayers in fulfilling their obligations willingly. Furthermore, RRA will enhance cooperation with other government institutions providing services directly impacting taxation and/or its customers. Through such support services will foster the culture of voluntary compliance.
- RRA will extend outreach to the business community providing guidance and collecting input on tax administration/policy initiatives impacting their operations. Providing certainty in advance will ease uptake and support a predictable business environment, thus improving voluntary tax compliance.

### IV.2. Minimize Revenue Leakages

- To minimize revenue leakages, we will leverage a multidimensional approach, capitalizing on enhanced intelligence surveillance and investigation mechanisms. By deploying advanced technology and data analytics, we will proactively identify potential areas of tax evasion or fraud, allowing for swift intervention and enforcement actions. Additionally, RRA will bolster duties and tax controls, implementing stringent monitoring measures to ensure compliance across all sectors.
- In addition, RRA is committed to harnessing global tax compliance and enforcement mechanisms to strengthen revenue collection efforts. By fostering collaboration with international partners and adopting best practices from jurisdictions with robust tax enforcement frameworks, we will enhance our capacity to detect and deter tax evasion

on a global scale. We will also strengthen the debt recovery function. Furthermore, RRA will encourage its staff to actively contribute to regional and international initiatives and platforms that are shaping the future global tax rules and standards.

### **IV. 3. Improve Customer Service**

- To elevate customer service standards, we are dedicated to enhancing mechanisms for feedback management and responsiveness. By implementing user-friendly platforms and channels, we aim to streamline communication between taxpayers and the Rwanda Revenue Authority, ensuring prompt resolution of queries and concerns.
- Further, we will establish initiatives focused on enhancing user experience, leveraging technology to simplify processes and increase accessibility. To alleviate the burden of tax compliance, we will introduce compliance cost-reducing initiatives. Through these efforts, we aspire to foster a customer-centric approach, promoting trust, satisfaction, and efficiency in our interactions with taxpayers.

### **IV. 4. Increase Taxpayers' Engagement and Awareness**

- To increase taxpayers' engagement and awareness, RRA is embarking on initiatives aimed at streamlining personal data accessibility and enhancing stakeholder engagement. Firstly, we recognize the importance of providing taxpayers with easy access to their personal tax data. By streamlining the accessibility of this information through user-friendly online portals and mobile applications, we empower taxpayers to review their tax records, track payment history, and access relevant documents conveniently. This not only promotes transparency and accountability but also enhances taxpayers' understanding of their tax obligations and rights.
- Furthermore, RRA is committed to strengthening stakeholders engagement and partnerships to broaden our reach and impact. We understand that effective collaboration with stakeholders is essential for fostering a supportive ecosystem conducive to tax compliance. By harnessing the collective efforts and expertise of diverse stakeholders, we can amplify our impact and achieve greater success in enhancing taxpayers' engagement and awareness across Rwanda.

## IV. 5. Improve Organizational Efficiency

- We will invest efforts in improving business process management by conducting thorough analyses of existing processes, identifying areas for optimization, and implementing streamlined workflows and automation where feasible. By eliminating redundancies and automating repetitive tasks, we aim to increase productivity, reduce errors, and enhance overall operational efficiency across the organization.
- In addition, RRA will foster a conducive working environment by investing in modern and functional infrastructure that supports the evolving needs of our workforce. This encompasses upgrading office facilities, implementing state-of-the-art technology solutions, and enhancing workspace ergonomics to create a comfortable and efficient working environment.
- Lastly, this strategic plan emphasizes the importance of strengthening institutional risk management, accountability, transparency, and legal support. We will implement robust risk management frameworks, enhance accountability mechanisms, and promote transparency in decision-making. Foster trust, and ensure compliance with regulatory requirements. Through these initiatives, we are confident in our ability to enhance organizational efficiency, effectiveness, and overall performance.

## IV. 6. Build a Data-Savvy Organization

- To enable our journey towards becoming a data-savvy organization, we will develop a comprehensive data governance framework and key decision informing platforms/dashboards. The data governance framework will establish clear guidelines, procedures, and responsibilities for managing and safeguarding data throughout its lifecycle, ensuring consistency, reliability, and compliance with regulations. RRA will also explore and expand the usage of information captured from governmental and international organisations to reduce taxpayer interventions such as audit and risk selection.
- To strengthen evidence-based strategic planning, monitoring, and evaluation processes, we will develop a systematic approach to data collection, analysis, and interpretation. We will prioritize the integration of data-driven insights into every stage of strategic planning, M&E, and decision-making, ensuring that organizational strategies and initiatives are informed by empirical evidence and actionable insights. We will establish a culture of

continuous learning and adaptation, where feedback from M&E activities informs strategic adjustments and drives organizational learning and innovation.

#### **IV.7. Accelerate Digital Transformation**

- To accelerate digital transformation, we will emphasize on enhancing IT infrastructure, cybersecurity, developing and enhancing IT systems. We will invest in modernizing hardware and software systems, upgrading network capabilities, and implementing cloud-based solutions to increase flexibility and agility of our systems. Concurrently, we will bolster cybersecurity measures to safeguard sensitive data and protect against cyber threats.
- In developing and enhancing IT systems, we identify opportunities for process automation, digitalization, and optimization across various functions and departments. By leveraging emerging technologies such as artificial intelligence, machine learning, and data analytics, we aim to streamline workflows, improve decision-making, and enhance the overall user experience. Through these strategic initiatives, we seek to accelerate RRA digital transformation journey, empower our workforce with advanced digital tools and capabilities, hence positioning our organization to cope with evolving technologies.

#### **IV.8. Embed Agile HR Management**

- We will embark on modernizing HR services, by developing a comprehensive agile HR strategy to adapt and align with needs of RRA. The focus will include automating HR processes, establishing a competency-based HR model to guide talent management, implementing talent pipeline and succession plans alongside redesigning recruitment processes to attract top talent efficiently.
- Further, enhancing Performance Management within RRA will drive employee development, engagement, and performance excellence. In a bid to encourage employees to contribute creative ideas and embrace continuous improvement, a comprehensive staff innovation guide will be developed and implemented.

## IV. 9. Improve Employee Experience and Development

- We will introduce an all-inclusive wellness policy to improve the employee experience and development. This will include the development of an Employee Value Proposition (EVP), the implementation of an Employee Assistance Program (EAP) to provide support for personal and work-related challenges, and the enhancement of retention initiatives to foster a culture of loyalty and commitment among the workforce.
- We will encourage staff to participate in regional and international initiatives to contribute to their personal growth and visibility of RRA beyond the Rwandan borders. This engagement will provide an incentive to RRA staff to enhance their knowledge and skills required for professional interaction with taxpayers and visibility of the RRA in international forums.

## IV. 10. Transform Organizational Culture

- We will develop and implement a comprehensive strategy aimed at fostering a positive and supportive work environment in order to drive a culture transformation aligned with RRA values. As part of this initiative, we will continue to promote gender equality, enhance internal communication and implement team-building schemes to strengthen collaboration, cohesion, and performance within our organization. In addition, RRA will encourage cross-department cooperation and as much as possible, support staff to be innovative.

## V. MONITORING AND EVALUATION FRAMEWORK

- We will establish a robust Monitoring and Evaluation (M&E) framework. This framework will serve as a cornerstone for systematic monitoring of results against set targets, enabling prompt corrective measures and thorough evaluation of outcomes to enhance revenue collection optimization.
- We will Monitor and evaluate the strategic plan through annual corporate action plans. The outcome will give visibility of performance to RRA Board of Directors and Senior Management. In addition, a mid-term review of the entire strategic plan will be carried in 2026/27 to assess the progress towards achieving set corporate objectives. A final evaluation will then be conducted in 2028/29 to determine the full extent of strategic plan implementation and the overall impact as well as inform the preparation of a next strategic plan.

For effective monitoring of implementation of our strategic plan a logical framework was designed as indicated in annex 1.

## VI. BUDGET ESTIMATE OF THE RRA STRATEGIC PLAN 2024-2029

The total estimated budget allocation for implementing the RRA strategic plan, encompassing recurrent and capital expenditures, wages and salaries Rwf 456.9billion. Financing will come from both the Government of Rwanda and Development Partners.

*Table 3: Budget projection for 2024/25 – 2028/29*

Perspective	Estimated budget (Billion RWF)					Total
	Y1	Y2	Y3	Y4	Y5	
Revenue Perspective	13.0	15.0	16.1	7.8	6.0	57.9
Customer Perspective	5.2	3.8	4.9	5.6	6.3	25.8
Internal Processes perspective	7.2	7.0	7.6	7.4	7.8	37.0
Right People Perspective	57.2	49.6	65.2	74.9	82.3	339.2
<b>TOTAL</b>	<b>82.6</b>	<b>85.4</b>	<b>93.8</b>	<b>95.7</b>	<b>102.4</b>	<b>456.9</b>

## ANNEX 1: KEY ACTIVITIES TO DELIVER THE RRA STRATEGIC OBJECTIVES AND INITIATIVES

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
<b>Strategic Objective I: Enhance tax compliance</b>						
<b>Initiative 1.1: Widen tax base</b>						
1) Enhance taxpayer registration mechanisms						DTD & SRAD
2) Strengthen mechanisms to maintain a reliable taxpayer registry						DTD & ITDTD
<b>Initiative 1.2: Sustain Tax Compliance</b>						
1) Establish mechanisms to boost taxpayer compliance						DTD, CSD & SRAD
<b>Strategic objective II: Minimize revenue leakages</b>						
<b>Initiative 2.1: Enhance intelligence surveillance and Investigation mechanisms</b>						
1) Harness mechanisms for investigation and intelligence to minimize tax fraud						SIID
<b>Initiative 2.2: Enhance revenue controls</b>						
1) Enhance tax control mechanisms						DTD & ITDTD

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
2) Enhance mechanisms to minimize Base Erosion and Profit Shifting						DTD
3) Improve the national valuation database (reference values) for customs						CSD
4) Review tax laws for adequacy/relevancy						LSBAD
<b>Initiative 2.3: Harness compliance and enforcement mechanisms for international taxation</b>						
1) Implement mechanisms for Exchange of Information						CG's Office
<b>Initiative 2.4: Strengthen debt recovery function</b>						
1) Strengthen measures for debt recovery						DTD & CSD
<b>Initiative 2.5: Enhance the efficiency of tax audit function</b>						
1) Improve the effectiveness and performance of tax audit						DTD & CSD
<b>Initiative 2.6: Enhance risk management</b>						
1) Develop and automate risk management approaches						SRAD & ITDTD

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
<b>Strategic objective III: Improve customer service</b>						
<b>Initiative 3.1: Strengthen mechanisms for service delivery and feedback</b>						
1) Enhance mechanisms to improve customer service and feedback management						TPSC
2) Establish automated response solution						TPSC & ITDTD
3) Conduct proactive communications and improve services						TPSC
4) Enhance effectiveness of feedback channels						
5) Develop feedback channels monitoring dashboard and rating system						
6) Establish tools to monitor service performance						
7) Diversify taxpayer service Touchpoints						

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
<b>Initiative 3.2: Establish initiatives to enhance user experience</b>						
1) Implement initiatives to enhance customer user experience						TPSC
2) Map customer journey for selected services						
3) Enhance trade facilitation						TPSC & CSD
<b>Strategic objective IV: Increase taxpayers' engagement and awareness</b>						
<b>Initiative 4.1: Streamline personal data accessibility to taxpayers</b>						
1) Establish means to enable customers to access their data						TPSC
2) Establish and maintain healthy local, bilateral and multilateral relations with key stakeholders						TPSC
3) Involve taxpayers/ stakeholders on tax administration/policy initiatives impacting their operations						TPSC
4) Provide instant update on legal and regulatory changes to taxpayers						TPSC

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
<b>Initiative 4.2: Enhance stakeholder engagement and partnerships (Including management of stakeholders)</b>						
1) Improve stakeholder relations						TPSC
2) Streamline RRA corporate social responsibility initiatives						CGO's office, & TPSC
<b>Strategic objective V: Improve organizational efficiency</b>						
<b>Initiative 5.1: Improve business process management</b>						
1) Improve business processes and procedures						All departments
2) Automate, optimize and integrate RRA business processes						All departments
3) Propose administrative and/or policy changes based on frequent tax complaints/dispute/Court cases						LSBAD
<b>Initiative 5.2: Improve working environment</b>						
1) Develop and implement RRA working environment framework/strategy						AD

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
<b>Initiative 5.3: Strengthen institutional risk management</b>						
1) Review and implement risk management framework						SRAD
<b>Initiative 5.4: Improve accountability and transparency</b>						
1) Implement anti-corruption and integrity strategy						IAID
2) Implement accountability assurance mechanisms						
<b>Initiative 5.5: Enhance legal support/ services</b>						
1) Provide internal legal advisory services						LSBAD
<b>Initiative 5.6: Streamline project management function</b>						
1) Improve efficiency and effectiveness of project management cycle						SPIU
<b>Initiative 5.7: Improve organizational change management</b>						
1) Develop and implement a change management framework						CGO's office
2) Institutionalize change management function						

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
3) Enhance the institutional change management discipline						
<b>Strategic objective VI: Build a data-savvy organization</b>						
<b>Initiative 6.1: Enhance data governance</b>						
1) Develop and implement data governance framework						SRAD
2) Enhance use of data analytics						
3) Develop and automate departmental KPIs						
4) Implement data privacy protection law						
<b>Initiative 6.2: Strengthen evidence-based strategic planning, M&amp;E and decision-making</b>						
1) Strengthen organizational capacity (data infrastructure, in strategic planning and M&E process)						SRAD
2) Conduct tax-oriented researches/studies (Including impact assessments)						

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
3) Implement public financial management initiatives and processes						FINANCE Department
4) Implement IPSAS accrual in RRA						
5) Migrate revenue management accounting features into E-tax						
6) Streamline procurement process management						AD
7) Develop and implement a robust M&E framework						SRAD
<b>Initiative 7.1: Enhance IT infrastructure and cyber security</b>						
Develop and implement ICT projects						ITDTD
<b>Initiative 7.2: Develop and enhance IT systems</b>						
1) Develop, enhance and integrate RRA systems						ITDTD
2) Adopt and adapt new technologies (Enabling innovation Artificial intelligence)						

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
<b>Strategic objective VIII : Embed agile HR management</b>						
<b>Initiative 8.1: Modernize HR function</b>						
1) Develop and implement Agile HR strategy						HRD
2) Streamline HR functions						
3) Enhance performance management process						
<b>Strategic Objective IX: Improve the employee experience and development</b>						
<b>Initiative 9.1: Improve people wellness</b>						
1) Develop and implement people wellness policy						HRD
2) Enhance the implementation of RRA retention initiatives						
<b>Initiative 9.2: Enhance People development (Career Development curriculum)</b>						
1) Design and implement staff development programs						HRD
<b>Strategic Objective X: Enhance people engagement</b>						
<b>Initiative 10.1: Transform organizational culture</b>						
1) Develop and implement culture transformation strategy						HRD

Strategic Goal, Objectives and initiatives	2024/25	2025/26	2026/27	2027/28	2028/29	Responsibility center
2) Implement Gender Seal programs						
3) Improve Internal communication						
4) Develop and implement team building schemes						

## ANNEX 2: LOGICAL FRAMEWORK

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>PERSPECTIVE I: REVENUE</b>								
<b>Goal:</b> Maximize revenue collection	Revenue performance rate (RPR)	100%	100%	100%	100%	100%	100%	DTD, CSD, & SRAD
<b>Strategic Objective I.1:</b> Enhance tax compliance	Tax Compliance Index	0.80	0.81	0.83	0.86	0.89	0.92	CG's Office
<b>Initiative 1:</b> Widen tax base	Change in Active Taxpayers by (TIN & tax Heads)	16%	18%	19%	20%	20%	21%	DTD

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Initiative 2:</b> Sustain Tax Compliance	On-time Filing Rate ( <i>OTFR</i> )	66%	79%	82%	85%	88%	90%	DTD
	On-time Payment Rate ( <i>OTPR</i> )	82%	85%	86%	87%	88%	89%	DTD
	Accurate Reporting Rate ( <i>ARR</i> )	64%	84%	87%	90%	93%	96%	DTD
		75%	76%	77%	78%	79%	80%	CSD
	Number of new mechanisms to monitor consumption taxes	2	6	4	2	2	2	DTD, CSD
<b>Strategic objective I.2:</b> Minimize revenue leakages	Number of tax gap monitoring models	0	Set baseline (B)	-	1		1	SRAD
	Number of additional leakage controls for core taxes	18	4	4	4	4	4	DTD

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Initiative 1:</b> Enhance intelligence surveillance and Investigation mechanisms	Cumulative number of systems and measures for tax fraud prevention	3	4	5	6	6	6	SIID
<b>Initiative 2:</b> Enhance revenue controls	Number of new revenue control measures implemented	4	6	2	1	2	3	DTD, CSD, & SRAD
<b>Initiative 3:</b> Harness compliance and enforcement mechanisms for international taxation	Number of new initiatives to curb tax base erosion	2	3	1	1	2	2	DTD
<b>Initiative 4:</b> Strengthen debt recovery function	Arrears Recovery Ratio (ARR)	30%	34%	40%	45%	50%	55%	DTD
		85%	88%	89%	90%	91%	92%	CSD
<b>Initiative 5:</b> Enhance the efficiency of tax audit function	Number of additional audit tools modernized	1	3	1	1	1	1	DTD & CSD

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Initiative 6:</b> Enhance risk management	Audit Coverage Ratio (ACR)	90%	92%	93%	94%	95%	96%	DTD
	Level of implementation of compliance risk management strategies	75%	75%	80%	80%	80%	80%	SRAD
<b>PERSPECTIVE II: CUSTOMER</b>								
<b>Goal:</b> Increase Customer satisfaction	Level of customer satisfaction	75%	82%	82%	82%	90%	90%	CG's Office
<b>Strategic objective II.1:</b> Improve customer services	First-Contact Resolution Rate (FCR)	65% (Call center)	65%	65%	65%	75%	75%	TPSC
	Net Promoters Score	69.4%	85%	85%	85%	92%	92%	

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Initiative 1:</b> Strengthen mechanisms for service delivery and feedback	Resolution Rate (RR)	-	75%	75%	75%	80%	80%	TPSC
	Rate of service channel efficiency	70%	75%	75%	75%	75%	75%	
<b>Initiative 2:</b> Establish initiatives to enhance user experience	Number of usability tests	2	4	4	6	6	6	
	Number of user journeys	4	4	4	4	4	4	
<b>Strategic objective II.2:</b> Increase taxpayers' engagement and awareness	Taxpayers' Awareness Index (TAI)	85.5%	91%	91%	91%	97%	97%	TPSC

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Initiative 1:</b> Streamline personal data accessibility to taxpayers	Stakeholders' Involvement Ratio	80%	90%	90%	90%	90%	90%	TPSC
	Rate of implementation of taxpayer education and awareness strategy	-	60%	75%	85%	60%	75%	
<b>Initiative 2:</b> Enhance stakeholder engagement and partnerships	Level of implementation of stakeholder's engagement strategy	-	70%	75%	80%	85%	90%	
<b>PERSPECTIVE III: INTERNAL PROCESSES</b>								
<b>Goal:</b> Improve the quality and efficiency of operations and services	Cost of collection ratio	2.5	2.5	2.4	2.3	2.3	2.2	CG's Office

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Strategic objective III.1:</b> Improve organizational efficiency	Level of compliance to Customer Service Charter	-	100%	100%	100%	100%	100%	DTD, CSD, & ITDTD
<b>Initiative 1:</b> Improve business process management	% of automated business processes	8%	30%	40%	60%	80%	90%	ALL Departments
<b>Initiative 2:</b> Improve working environment	Level of adherence to working environment standard/ framework	-	70	75%	80%	85%	85%	AD
<b>Initiative 3:</b> Strengthen institutional risk management	% of optimized business processes	6%	6%	7%	7%	7%	7%	SRAD

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Initiative 4:</b> Improve accountability and transparency	Public perception score on corruption	2.9%	-	2%	-	-	1.5%	IAID
	Internal Audit Coverage Ratio (IACR)	27%	29%	47%	64%	82%	100%	
	Implementation rate of external & internal review recommendations	75%	75%	78%	80%	80%	80%	
<b>Initiative 5:</b> Enhance legal support/services	Number of initiatives to enhance legal compliance	1	-	1	-	1	-	LSBAD
<b>Initiative 6:</b> Streamline project management function	Level of adherence to project management standards	77%	81%	86%	90%	94%	100%	SPIU

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Initiative 7:</b> Improve organizational change management	Implementation rate of change management framework	0	20%	80%	90%	100%	100%	CG's Office
<b>Strategic objective III.2:</b> Build a data-savvy organization	Number of new data platforms	5	5	7	-	-	-	SRAD
<b>Initiative 1:</b> Enhance data governance	Implementation rate of data governance framework	0	41%	57%	79%	89%	100%	SRAD
<b>Initiative 2:</b> Strengthen evidence-based strategic planning, M&E and decision-making	Number of data/KPI dashboards developed	1	2	2	2	2	2	All departments
	Number of monitoring tools	-	1	1	-	-	-	SRAD

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Strategic objective III.3:</b> Accelerate Digital Transformation	Implementation rate of digital transformation	8%	12%	16%	20%	23%	26%	ITDTD
<b>Initiative 1:</b> Enhance IT infrastructure and cyber security	Number of IT infrastructure projects implemented	2	3	2	2	3	3	ITDTD
<b>Initiative 2:</b> Develop and enhance IT systems	Number of new technologies implemented	0	1	1	1	1	1	ITDTD
<b>PERSPECTIVE IV: RIGHT PEOPLE</b>								
<b>Goal:</b> Build a professional, performance-driven and ethical workforce	Staff Performance Rate	80%	80%	82%	85%	87%	90%	HRD

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Strategic objective IV.1:</b> Embed agile HR management	Implementation rate of agile HR strategy	0	0	90%	90%	90%	90%	HRD
<b>Initiative 1:</b> Modernize HR function	Number of initiatives for modernizing HR services	5	4	2	2	2	2	HRD
<b>Strategic Objective IV.2:</b> Improve the employee experience and development	Employee Satisfaction Index (ESI)	-	3.0	3.5	4.0	4.0	4.0	HRD
<b>Initiative 1:</b> Improve people wellness	Wellness/wellbeing index	-	80%	85%	85%	90%	90%	HRD
	Number of wellness schemes developed and implemented	3	1	1	1	1	1	

Strategic Goals, Objectives, Initiatives	Indicator	Baseline	2024/25 Target	2025/26 Target	2026/27 Target	2027/28 Target	2028/29 Target	Responsible office
<b>Initiative 2:</b> Enhance People development	Number of people developmental initiatives implemented	5	1	1	1	1	1	
	Implementation Rate of Capacity Development Program	80%	85%	85%	90%	90%	90%	
<b>Strategic Objective IV.3:</b> Enhance people engagement	Staff engagement rate	-	70%	75%	75%	80%	80%	HRD
	Staff turnover rate	2.7%	2.7%	2.7%	2.5%	2.3%	2.0%	HRD
<b>Initiative 1:</b> Transform organizational culture	Number of culture transformation programs implemented	-	1	1	1	1	1	HRD
	Net Promoter Score (NPS)	-	10	20	30	40	50	

KICUKIRO - SONATUBES, SILVERBACK MALL  
P.O.BOX 3987 KIGALI RWANDA

— **Call 3004**  @rrainfo  Rwanda Revenue Authority   Rwanda Revenue —