



# Seychelles Revenue Commission

## STRATEGIC PLAN 2012 - 2014

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# Foreword by the Revenue Commissioner

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A major reform of the tax system was launched early in 2010 including the introduction of a revised Business Tax (BT) Act that attempted to broaden the tax base and the introduction of Income and Non-Monetary Personal Income Tax in July 2010 which replaced the social security contribution. The introduction of VAT in mid 2012, the final of the tax reforms, provides a platform for the further modernization of the entire revenue administration and gives momentum to several other major components of the SRC reform program.

The environment in which, the Seychelles Revenue Commission (SRC) operates, is dynamic with challenging issues and opportunities continuously emerging. It is in this context that a three year strategy plan has been developed with the following aims:

- Sharing understanding of the mission, vision, values and strategic objectives of the organization by employees and other stakeholders, such as parliamentarians, professionals and industry groups;
- Ensuring that the organization's resources are focused on key priorities;
- Integrating processes to modernize/reform the tax administration in a changing environment;
- Seizing all opportunities to continuously improve performance and assess progress;
- Providing clear definition of roles, responsibilities and accountabilities;
- Linking organisational and individual performance;
- Measuring and benchmarking performance; and
- Publishing in a transparent manner an annual performance report.

Significant steps have been taken to modernize the Seychelles Revenue Commission and strengthen its operations to include the effective implementation of compliance programs to administer a tax system based on self-assessment. Our focus, therefore, will be on increasing self-compliance achieved through using new technological solutions, developing our professionalism and by working closer with the community. It is our ultimate aim that increased self-compliance and administering the revenue laws in an accountable, transparent and fair manner will instil the necessary confidence in the Seychelles' revenue system.

**Jennifer M. Morel**  
**Revenue Commissioner**

# Mission, vision and values

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## Introduction

The Seychelles Revenue Commission (SRC) is an authority that was established through the enactment of the Seychelles Revenue Commission Act 2009 as the body responsible for the administration of Revenue laws. The SRC Act also mandates SRC to operate as an independent Authority with responsibility to conduct its affairs in a transparent and efficient manner. However, the Ministry of Finance remains the parent Ministry with the responsibility to oversee major policy issues affecting revenue. SRC is headed by a Revenue Commissioner (CEO) who is responsible to the Minister of Finance for the management of SRC and the administration of all revenue laws.

## I. Our mission

“Optimize revenue collection and facilitate trade to improve the socio-economic well-being of Seychelles”

## II. Our vision

“To be a modern, fair and effective customer-oriented revenue administration”

## III. Our core values

- **Integrity** – *demonstrate continually high moral and ethical behaviour while upholding the rule of law.*
- **Impartiality** – *without favour, apply the law equally and fairly to all.*
- **Professionalism** – *be courteous, conscientious, business-like and knowledgeable.*
- **Transparency**- *share all relevant information to external and internal stakeholders.*
- **Accountability** – *each officer is responsible for his/her actions.*

# Strategic goals and objectives

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Mission statement: “Optimize revenue collection and facilitate trade to improve the socio-economic well-being of Seychelles”

## **I. Strategic goals**

*“... Taxpayers meet their obligations and Seychelles revenue increases....”*

## **II. Strategic objectives:**

1. Improve voluntary compliance and facilitate trade.
2. Improve detection and sanction of all forms of tax evasion and smuggling.
3. Enhance our business capacity.
4. Develop a dynamic and professional workforce.
5. Promote good corporate governance

# Strategic assessment

## I. Strengths, Weaknesses, Opportunities, Threats

### A. SWOT Analysis

Each area is quoted from 1 to 5 (minimum s/w = 1, maximum s/w is 5). This assessment has been made in December 2011.

Areas	Strengths					Weaknesses				
	1	2	3	4	5	1	2	3	4	5
<b>Overall framework</b>	3< 0 >15					3< 7 >15				
SRC is guaranteed an adequate level of autonomy						3				
SRC is provided with adequate resources to implement and manage tax and customs legislations.						2				
SRC is provided with a comprehensive and stable legal framework ensuring proper tax and customs administration (in particular which gives SRC officers the necessary powers to carry out enforcement activities (audit/post-clearance controls, debt recovery) efficiently and effectively.						2				
<b>Organization and management</b>	8< 13 >40					8< 8 >40				
SRC is a unified and integrated organization	4									
A robust and adequately resourced headquarters function						2				
Clear relationship rules established and agreed upon between the headquarters, regional and local levels						2				
A flexible and reactive allocation of resources	3									
SRC is structured and organised to identify and manage all significant risks and priorities	3									
A business strategy/business change management plan incorporating vision/mission, goals, strategic objectives and critical success factors is drafted, published and regularly reviewed.						2				
SRC's operations are managed and assessed on the basis of the performance management system.						2				
SRC is accountable for its operations which are subject to control and assessment	3									
<b>Legislation</b>	3< 9 >15					3< 0 >15				
All tax and customs legislations are framed according to international key principles and standards.	3									
SRC has a clear and acknowledged role in the development and preparation of legislation	3									
All legislation (e.g. acts, executive orders, court rulings) is fully and uniformly applied	3									
<b>Human resource and ethic</b>	8< 27 >40					8< 0 >40				
Human resource management (HRM) strategy, policies and systems fully support the SRC's business strategy	3									
Autonomy in designing and implementing its HRM strategy (e.g recruitment, retention, performance management, assessment promotion, career progression, training and development ,transfer, severance, dismissal and retirement).	4									
Conditions of employment are based on objective criteria	4									
Human resource policies and practices motivate, support and protect employees	4									

A long-term training and development strategy for employees endorsed at top management level.	3	
Training strategy ensures that staff have the skills necessary to do their jobs effectively,	3	
Ethics policy implemented and fully endorsed, observed and supported by the management.	3	
Clear, fair and proportionate sanctions where employee fraud or serious misconduct is proved.	3	
<b>Information Technology</b>	5< 9 >25	5< 4 >25
A customer-oriented IT strategy and a fully integrated IT environment supports the operations and the achievement of SRC objectives .		2
IT architecture and management organised in a uniform and cost effective Way	3	
IT projects are professionally managed and properly resourced	3	
Strategy, objectives and targets are in place for promoting the use of IT		2
IT security arrangements are robust and effective and guarantee user confidentiality and data integrity.	3	
<b>Relation with customer</b>	6< 0 >30	6< 11 >30
Voluntary compliance is continuously and actively promoted as a part of a strategic compliance model which is also an integral part of the overall business plan.		2
Compliance strategy is balanced between a service-oriented approach and enforcement actions.		1
Effective policy, systems and mechanisms are in place to minimise the compliance burdens and costs and to facilitate trade and business.		2
Transparent and predictable procedures, regulations and control methods, allowing the business community to be fully aware of their rights and obligations.		2
Easy to understand and accessible guidance is provided timely to customers		3
Voluntary compliance and trends in customers' behaviour are monitored and measured.		1
<b>Public relation and communication</b>	2< 6 >10	2< 0 >10
External communication function with general public and key stakeholders is developed.	3	
Methods and means of communication used are active, targeted, timely, and provide permanent information	3	
<b>Internal audit</b>	2< >10	2< 4 >10
A professional internal audit activity supports the management in carrying out its responsibilities. It provides objective assurance on governance, risk management and internal control processes.		2
An internal audit strategy is designed, implemented and periodically evaluated.		2
<b>System and functioning</b>	5< >25	5< 9 >25
Appropriate policies, systems and procedures including enforcement powers, ensure that revenues are collected effectively and efficiently and accounted at the right time		2
Risk-based strategies (intelligence and information system) are in place to support management decisions and deployment of resources.		2
Intelligence-led risk analysis methods are used for detecting, preventing, selecting and investigating fraud and avoidance.		2
Highly automated systems secure revenue, provide reliable information and		1
Establishment and development of sustainable cooperation at policy and operational levels with other law enforcement agencies		2
<b>TOTAL</b>	<b>64/105</b>	<b>43/105</b>

## B. Opportunities-Threats

Opportunities	Threats
Strong political commitment	
VAT implementation as a catalyst	
Integration with Eastern Africa (SADC, COMESA) and membership in CATA, ATAF	
Technical assistance	
Using WTO, WCO, OECD, EU toolkits and best practices	
Optic fibre allowing high speed Internet connections	
	<p><b>Compliance risks:</b></p> <ul style="list-style-type: none"> <li>• Socio-economic indicators: adverse impact of an international economic slowdown</li> <li>• Trends in public attitudes including views related to registering, filing, reporting and paying (compliance history)</li> <li>• Statistics and measurements of non-compliance (by case, sector industry) are not available</li> <li>• Emerging trends or new forms of evasion are more or less identified but not tackled</li> <li>• “Tax gap” not quantified.</li> </ul>
	<b>Lack of resource</b>
	<b>Insufficient IT capacities</b>
	<b>An inadaptable legal framework</b>
	<b>Program and plans insufficiently implemented</b>
	<b>SRC public image</b>

# Business Plan

## I. Programs and outcomes

Strategic themes	Objectives	Outcomes
<p><b>Improve voluntary compliance and facilitate trade</b></p>	<p><b>Develop and implement a comprehensive risk-based compliance strategy—(I) service-oriented programs: “Help customers fulfil their obligations”</b></p> <p><b>Improve our service delivery</b></p> <ul style="list-style-type: none"> <li>• Adopt segmentation model</li> <li>• Adapt our services to our customers needs (enhance electronic services)</li> <li>• Identify and Implement service standards (Based on international best practices)</li> <li>• Monitor the delivery standards (integrate quality in the KPI)</li> <li>• Maintain and update client register and files (ensure data integrity, accuracy and reliability of active customers’ register and individual accounts)</li> </ul> <p><b>Make it easier and cheaper: “simplification”</b></p> <ul style="list-style-type: none"> <li>• Measure costs and administrative burdens</li> <li>• Identify areas where simplification is needed</li> <li>• Launch a business process re-engineering</li> <li>• Design and implement facilitations (specific regimes) for compliant customers</li> </ul> <p><b>Design and implement education and assistance programs</b></p> <ul style="list-style-type: none"> <li>• Provide practical, clear, timely and understandable information</li> <li>• Provide support and targeted education programs</li> <li>• Customize education programs</li> <li>• Enhance the role of tax and customs agents</li> </ul> <p><b>Consolidate partnership with Business community</b></p> <ul style="list-style-type: none"> <li>• Consider business community as a stakeholder (enhance dialogue and consultation)</li> <li>• Enhance external communication</li> <li>• Offer greater visibility and certainty</li> <li>• Design and publish a customers’ charter</li> </ul>	<p><b>Overall performance: Contribute to achieving government revenue objectives (meeting the revenue target).</b></p> <ul style="list-style-type: none"> <li>• Overall compliance rate has increased</li> <li>• Multichannel services delivery are available</li> <li>• Increased level of conformity</li> <li>• Customers satisfaction is surveyed</li> <li>• Quality standards are measured quarterly</li> <li>• Processes have been streamlined.</li> </ul>
<p><b>Improve detection and sanction of all forms of tax evasion and smuggling</b></p>	<p><b>Develop and implement a comprehensive risk-based compliance strategy—(II) enforcement programs</b></p> <p><b>Develop the selectivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>• Design and implement the risk management strategy</li> <li>• Establish risk-analysis and intelligence unit(s)</li> <li>• Enhance gathering of external data</li> <li>• Develop crosschecking programs</li> <li>• Develop data mining and computer-based audit selection</li> <li>• Further develop and enhance investigations, border protection and prosecution capacity</li> <li>• Review, update and upgrade operating procedures</li> </ul> <p><b>Improve the effectiveness and productivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>• Design risk-based enforcement programs and plans</li> </ul>	<ul style="list-style-type: none"> <li>• Reduction of the stopfiling rate</li> <li>• Reduction of the payment default</li> <li>• Effectiveness of targeted audits (incl post-release audits)</li> <li>• Reduction of the number of delinquent accounts</li> <li>• Reduction of the stock of</li> </ul>

	<ul style="list-style-type: none"> <li>• Design risk indicators and profiles</li> <li>• Improve the detection and sanction of any type of fraud or evasion</li> <li>• Adapt treatment to the risks (differentiate and escalate interventions and treatments based on risks)</li> <li>• Apply sanctions whenever applicable</li> <li>• Develop and formalize cooperation with other international and national enforcement agencies</li> </ul> <p><b>Measure the outcomes of enforcement programs</b></p> <ul style="list-style-type: none"> <li>• Identify performance indicators</li> <li>• Measure performance on permanent basis</li> <li>• Measure impact</li> </ul>	<p>arrears</p> <ul style="list-style-type: none"> <li>• Border integrity increased (number of smuggling cases prosecuted)</li> </ul>
<b>Enhancing our business capacity</b>	<p><b>Strengthen our internal organization</b></p> <ul style="list-style-type: none"> <li>• Establish strong headquarters responsible for providing guidance, designing strategies, programs and action plans, monitoring their execution, overseeing field operations and, measuring performances in all key areas).</li> <li>• Reorganise field offices (for domestic tax reorganise field units by segments, for customs to cover specific functions: e.g. post-clearance)</li> <li>• Establish an internal audit team, an intelligence unit and a risk management unit.</li> </ul> <p><b>Implement an Integrated IT system</b></p> <ul style="list-style-type: none"> <li>• Enhance IT systems to support &amp; implement the reform strategy and plans</li> <li>• Develop a management information system (MIS)</li> <li>• Streamline procedures</li> <li>• Organize automatic exchanges of data with other agencies</li> <li>• Enhance e-filing procedures and interfaces</li> </ul> <p><b>Improve business processes</b></p> <ul style="list-style-type: none"> <li>• Implement delivery standards based on international best practises</li> <li>• Comply with &amp; set international standards</li> <li>• Streamline processes</li> </ul> <p><b>Improve the legal framework</b></p> <ul style="list-style-type: none"> <li>• Improve the clarity of the law</li> <li>• Increase customer security</li> <li>• Enhance legal mission</li> </ul> <p><b>Design and implement a multi-year support service strategy, programs and annual plans</b></p> <ul style="list-style-type: none"> <li>• Assess the needs of SRC in terms of facilities and infrastructure</li> <li>• Identify functioning and investments priorities</li> <li>• Prepare a 3 years investment program with finance section</li> <li>• Prepare annual budgets in coordination with HR and finance</li> <li>• Review and adjust (if needed) resource allocation on permanent basis</li> <li>• Design a maintenance (and replacement) program for all equipments and facilities</li> <li>• Launch the 3 years investment program</li> <li>• Prepare annual budgets in coordination with HR and finance</li> <li>• Review and adjust (if needed) resource allocation on permanent basis</li> <li>• Implement the maintenance (and replacement) program for all equipments and facilities</li> </ul>	<ul style="list-style-type: none"> <li>• Key revenue administration functions are overseen by headquarters</li> <li>• CMS deliverables and updates available</li> <li>• CMS and ASYCUDA linked</li> <li>• Successful migration of ASYCUDA++to ASYCUDA World</li> <li>• Linkages between SRC and other agencies' system are in place.</li> <li>• Internal processes are streamlined</li> </ul>
<b>Develop a dynamic</b>	<b>Designing and implementing a comprehensive and predictive HR</b>	

<p><b>and professional workforce</b></p>	<p><b>strategy</b></p> <p><b>Improve resource allocation</b></p> <ul style="list-style-type: none"> <li>• Identify current and future needs (rightsizing exercise, job description)</li> <li>• Design and implement a HR software</li> <li>• Design and implement a recruitment program</li> <li>• Optimize staff allocation</li> </ul> <p><b>Increase employees competence skills and capability</b></p> <ul style="list-style-type: none"> <li>• Identify training needs</li> <li>• Design and implement multi-year training programs</li> <li>• Measure the effectiveness of training</li> </ul> <p><b>Enhance performance management</b></p> <ul style="list-style-type: none"> <li>• Promote individual performance</li> <li>• Develop a fair, objective and transparent individual annual appraisal program supported by financial and non financial incentives.</li> <li>• Develop performance contracts in line with KPI</li> </ul> <p><b>Promote career development</b></p> <ul style="list-style-type: none"> <li>• Improve working environment (health and security)</li> <li>• Enhance retention</li> <li>• Develop a personal/skill development plans</li> <li>• Enhance visibility &amp; improve working relationship within Customs &amp; Domestic Tax Division.</li> <li>• Measure employees satisfaction</li> </ul> <p><b>Manage change and adapt to change</b></p> <ul style="list-style-type: none"> <li>• Develop a change management program to support the reform strategy</li> <li>• Develop a Communication Strategy and improve internal communication</li> <li>• Enhance Intranet (as an interactive tool)</li> </ul> <p><b>Develop an integrity oriented working atmosphere</b></p> <ul style="list-style-type: none"> <li>• Develop a comprehensive integrity sensitisation program</li> <li>• Develop a good induction program so as to shape employee expectation, behaviour &amp; attitude.</li> <li>• Deliver workshops to articulate policies and guideline more clearly so as to sensitize all staff and to ensure they display the right attitudes and behaviours.</li> </ul>	<ul style="list-style-type: none"> <li>• Current needs are met</li> <li>• Measured by duration of training (hours/capita)</li> <li>• PMS operational</li> <li>• Individual performance is measured</li> <li>• Individual development/career plans available</li> <li>• Employees' satisfaction is measured</li> </ul>
<p><b>Promote corporate governance</b></p>	<p><b>Develop strategic planning</b></p> <ul style="list-style-type: none"> <li>• Design a comprehensive and multi-year business plan</li> <li>• Share it with employees and stakeholders.</li> <li>• Measure and benchmark performance</li> <li>• Publish in transparent manner annual performance report.</li> </ul> <p><b>A performance oriented organization</b></p> <ul style="list-style-type: none"> <li>• Design and implement a performance management system (PMS)</li> <li>• Enhance reporting &amp; develop performance measurement</li> <li>• Train managers on PMS</li> <li>• Pilot performance</li> <li>• Enhance accountability</li> </ul> <p><b>Improve decision making</b></p> <ul style="list-style-type: none"> <li>• Enhance risk management (develop risk mapping)</li> <li>• Enhance internal control</li> </ul>	<ul style="list-style-type: none"> <li>• Business plan designed, and implemented</li> <li>• PMS operational</li> <li>• Most decision are based on risk management</li> </ul>

	<p><b>Ensure an effective use of resources</b></p> <ul style="list-style-type: none"> <li>• Improve resource management</li> <li>• Develop budget planning matching with business plan</li> <li>• Improve the financial framework</li> <li>• Improve resource managers skills</li> </ul> <p><b>Enhance Integrity</b></p> <ul style="list-style-type: none"> <li>• Develop an Ethic program and action plans</li> <li>• Design of a code of conduct</li> <li>• Communicate internally and externally on Ethics</li> <li>• Enhance internal control on integrity</li> <li>• Apply sanctions whenever required</li> </ul>	<ul style="list-style-type: none"> <li>• Employees are aware of Ethics issues</li> <li>• Controls are conducted</li> <li>• Cases are detected and sanctioned</li> </ul>
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## II. Action plans and performance indicators

Strategic themes	Objectives	Actions 2012	Indicators
Improve voluntary compliance and facilitate trade	<p>Develop and implement a comprehensive compliance strategy.</p> <p>Develop and implement a comprehensive risk-based compliance strategy—(I) service-oriented programs: “Help customers fulfil their obligations”</p> <p><b>1 Improve our service delivery</b></p> <p><b>2 Make it easier and cheaper</b></p> <p><b>3 Design and implement education and assistance programs</b></p> <p><b>4 Consolidate partnership with Business community</b></p>	<p><b>Improve our service delivery</b></p> <ul style="list-style-type: none"> <li>• Adopt segmentation model</li> <li>• Adapt our services to our customers needs (e-filing for VA T &amp; Payroll)</li> <li>• Identify and Implement service standards (Based on international best practices)</li> <li>• Implement the delivery standards (integrate quality in the KPI)</li> <li>• Update client register and files (ensure data integrity, accuracy and reliability of active customers’ register and individual accounts)</li> </ul> <p><b>Make it easier and cheaper: “simplification”</b></p> <ul style="list-style-type: none"> <li>• Identify areas where simplification is needed</li> <li>• Identify facilitations (specific regimes) for compliant customers</li> </ul> <p><b>Design and implement education and assistance programs</b></p> <ul style="list-style-type: none"> <li>• Provide practical, clear, timely and understandable information</li> <li>• Provide support and targeted education programs</li> <li>• Customize education programs</li> <li>• Enhance the role of tax and customs agents</li> </ul> <p><b>Consolidate partnership with Business community</b></p> <ul style="list-style-type: none"> <li>• Consider business community as a stakeholder (enhance dialogue and consultation)</li> <li>• Enhance external communication</li> <li>• Design and publish a customers’ charter</li> </ul>	<ul style="list-style-type: none"> <li>• Compliance strategy designed and launched</li> <li>• Segmentation implemented</li> <li>• 70% of the standards are met.</li> <li>• Main simplification areas identified</li> <li>• 25% of the simplification program launched</li> <li>• Number of importers benefitting from cargo Fast Track</li> <li>• VAT/CMA (comprehensive and targeted) education programs completed</li> <li>• Business plan (including objectives) shared with business community</li> <li>• Customer charter published</li> </ul>
Improve detection and sanction of all forms of tax evasion and smuggling	<p>Develop and implement a comprehensive risk-based compliance strategy—(II) enforcement programs</p>		<ul style="list-style-type: none"> <li>• Risk management strategy</li> </ul>

	<p><b>1. Develop the selectivity of enforcement activities</b> <b>Improve the effectiveness and productivity of enforcement activities</b></p> <p><b>2. Improve the effectiveness and productivity of enforcement activities</b></p> <p><b>3. Measure the outcomes of enforcement programs</b></p>	<p><b>Develop and implement a comprehensive compliance strategy—risk-based enforcement programs (II)</b></p> <p><b>Develop the selectivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>• Design and implement the risk management strategy</li> <li>• Establish risk-analysis and intelligence unit(s)</li> <li>• Start collecting and cross-checking external data</li> <li>• Develop data mining and computer-based audit selection</li> <li>• Further develop and enhance investigations, border protection and prosecution capacity</li> <li>• Review, update and upgrade operating procedures</li> </ul> <p><b>Improve the effectiveness and productivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>• Start identify risks indicators</li> <li>• Implement a first risk-based enforcement program (audit, collection)</li> <li>• Improve the detection and sanction of any type of fraud or evasion</li> <li>• Adapt treatment to the risks (differentiate and escalate interventions and treatments based on risks)</li> <li>• Apply sanctions whenever applicable</li> <li>• Develop and formalize cooperation with other international and national enforcement agencies</li> </ul> <p><b>Measure the outcomes of enforcement programs</b></p> <ul style="list-style-type: none"> <li>• Identify Key Performance Indicators</li> <li>• Start measuring performance on monthly basis</li> </ul>	<p>designed and launched</p> <ul style="list-style-type: none"> <li>• R.A &amp; Intelligence units established</li> <li>• First data gathering program launched and completed.</li> <li>• Risk mapped</li> <li>• First risk-based enforcement program designed and implemented</li> <li>• 95% of VAT stopfilers' liabilities assessed</li> <li>• 80% of credits audited</li> <li>• Additional SCR collected</li> <li>• % of post-clearance audit/total</li> <li>• success rate of cargo stops</li> <li>• Reduction of the payment defaults</li> <li>• Reduction of the stock of arrears</li> <li>• Number of smuggling cases prosecuted)</li> <li>• KPI identified and measured on monthly basis</li> </ul>
<p><b>Enhancing our business capacity</b></p>	<ul style="list-style-type: none"> <li>○ <b>Strengthen our internal organization</b></li> <li>○ <b>Implement an</b></li> </ul>	<p><b>Strengthen our internal organization</b></p> <p><b>Establish Headquarters</b></p> <ul style="list-style-type: none"> <li>• Staffing/ training</li> <li>• Complete and launch divisional action plans</li> <li>• Provide guidance to operational units</li> <li>• Oversee operational activities</li> <li>• Measure their performance</li> </ul> <p><b>Reorganise field offices (for domestic tax reorganise field units by segments, for customs to cover specific functions: e.g post-clearance)</b></p> <p><b>Establish an internal audit team, an intelligence unit and a risk management unit.</b></p> <ul style="list-style-type: none"> <li>• Design and implement an internal audit program</li> </ul> <p><b>Design and launch the IT strategy</b></p>	<ul style="list-style-type: none"> <li>•HQ established and staffed</li> <li>•Field offices re-organized</li> <li>•Operational plans launched and monitored</li> <li>•Internal audit team established and staffed</li> <li>•3 years IT strategy designed</li> <li>•Linkages available</li> <li>•100% large payers enjoy e-filing</li> </ul>

	<p><b>Integrated IT system</b></p> <ul style="list-style-type: none"> <li>○ <b>Improve business processes</b></li> <li>○ <b>Improve the legal framework</b></li> </ul> <p><b>5 Design and implement a multi-year support service strategy, programs and annual plans</b></p>	<ul style="list-style-type: none"> <li>• Upgrade CMS and ASYCUDA++ to ASYCUDA World</li> <li>• Streamline procedures</li> <li>• Improve linkages</li> <li>• Improve Electronic Interfaces (for e-filing)</li> <li>• Develop a management information system (MIS)</li> </ul> <p><b>Improve business processes</b></p> <ul style="list-style-type: none"> <li>• Launch business process re-engineering program</li> </ul> <p><b>Improve the legal framework</b></p> <ul style="list-style-type: none"> <li>• Review the legal package (identify changes needed)</li> <li>• Continue with tax/customs system reform</li> <li>• Enhance legal department functions/mission</li> </ul> <p><b>Assess the needs of SRC in terms of facilities and infrastructure</b></p> <ul style="list-style-type: none"> <li>• Identify functioning and investments priorities</li> <li>• Prepare a 3 years investment program with finance section</li> <li>• Prepare annual budgets in coordination with HR and finance</li> <li>• Review and adjust (if needed) resource allocation on permanent basis</li> <li>• Design a maintenance (and replacement) program for all equipments and facilities</li> </ul>	
<p><b>Develop a dynamic and professional workforce</b></p>	<p><b>Designing and implementing a comprehensive and predictive HR strategy</b></p> <ul style="list-style-type: none"> <li>○ <b>Improve resource allocation</b></li> <li>○ <b>Increase employees competence skills and capability</b></li> <li>○ <b>Enhance performance management</b></li> <li>○ <b>Promote career development</b></li> </ul>	<p><b>Designing and implementing a comprehensive and predictive HR strategy</b></p> <p><b>Improve resource allocation</b></p> <ul style="list-style-type: none"> <li>• Identify current and future needs (rightsizing exercise, job description)</li> </ul> <p><b>Increase employees competence skills and capability</b></p> <ul style="list-style-type: none"> <li>• Identify training needs</li> <li>• Design and implement multi-year training programs</li> </ul> <p><b>Enhance performance management</b></p> <ul style="list-style-type: none"> <li>• Start assessing individual performance</li> <li>• Develop a fair, objective and transparent individual annual appraisal program supported by financial and non financial incentives.</li> </ul> <p><b>Promote career development</b></p> <ul style="list-style-type: none"> <li>• Assess working environment (health and</li> </ul>	<ul style="list-style-type: none"> <li>• HR strategy designed and launched</li> <li>• 100% of the current needs are identified</li> <li>• 100% of the training program is completed</li> <li>• Individual performance appraisal based on the new PMS launched</li> </ul>

	<ul style="list-style-type: none"> <li>○ <b>Manage change and adapt to change</b></li> </ul> <p><b>6. Develop an integrity oriented working atmosphere</b></p>	<p>security)</p> <ul style="list-style-type: none"> <li>● Design and implement a succession and retention policy</li> </ul> <p><b>Manage change and adapt to change</b></p> <ul style="list-style-type: none"> <li>● Improve internal communication</li> <li>● Develop Intranet (as an interactive tool)</li> </ul> <p><b>Develop a comprehensive integrity sensitisation program</b></p> <ul style="list-style-type: none"> <li>● Develop a good induction program so as to shape employee expectation, behaviour &amp; attitude.</li> <li>● Deliver workshops to articulate policies and guideline more clearly so as to sensitize all staff and to ensure they display the right attitudes and behaviours.</li> </ul>	
<b>Promote good corporate governance</b>	<ul style="list-style-type: none"> <li>○ <b>Develop strategic planning</b></li> <li>○ <b>A performance oriented organization</b></li> <li>○ <b>Improve decision making</b></li> <li>○ <b>Ensure an effective use of resources</b></li> <li>○ <b>Enhance Integrity</b></li> </ul>	<p><b>Develop strategic planning</b></p> <ul style="list-style-type: none"> <li>● Design a comprehensive and multi-year business plan</li> <li>● Share it with employees and stakeholders.</li> </ul> <p><b>A performance oriented organization</b></p> <ul style="list-style-type: none"> <li>● Design and implement a performance management system (PMS)</li> <li>● Enhance reporting &amp; develop performance measurement</li> <li>● Train managers on PMS</li> <li>● Pilot performance</li> </ul> <p><b>Improve decision making</b></p> <ul style="list-style-type: none"> <li>● Enhance risk management (develop risk mapping)</li> <li>● Enhance internal control</li> </ul> <p><b>Ensure an effective use of resources</b></p> <ul style="list-style-type: none"> <li>● Improve resource management</li> <li>● Improve resource managers skills</li> </ul> <p><b>Enhance Integrity</b></p> <ul style="list-style-type: none"> <li>● Develop an Ethic program and action plans</li> <li>● Design of a code of conduct</li> <li>● Communicate internally and externally on Ethics</li> <li>● Enhance internal control on integrity</li> <li>● Apply sanctions whenever required</li> </ul>	<ul style="list-style-type: none"> <li>● BP available and launched</li> <li>● PMS implemented</li> <li>● Performance measured</li> <li>● Code of conduct designed</li> <li>● internal controls launched as part of the integrity action plan</li> </ul>
<b>Strategic themes</b>	<b>Objectives</b>	<b>Actions 2013</b>	<b>Indicators</b>
<b>Improve voluntary compliance and facilitate trade</b>	<p>Develop and implement a comprehensive compliance strategy.</p> <p>Develop and implement a comprehensive risk-based compliance strategy—(I) service-oriented programs: “Help customers fulfil their obligations”</p>		

	<p><b>1 Improve our service delivery</b></p> <p><b>2 Make it easier and cheaper</b></p> <p><b>3 Design and implement education and assistance programs</b></p> <p><b>4 Consolidate partnership with Business community</b></p>	<p><b>Improve our service delivery</b></p> <ul style="list-style-type: none"> <li>• Enhance e-filing</li> <li>• Monitor service standards (and KPI)</li> <li>• Maintain client register and files updated</li> </ul> <p><b>Make it easier and cheaper: “simplification”</b></p> <ul style="list-style-type: none"> <li>• Measure costs and administrative burdens</li> <li>• Pursue simplification &amp; facilitation</li> <li>• Measure customers satisfaction</li> </ul> <p><b>Design and implement education and assistance programs</b></p> <ul style="list-style-type: none"> <li>• Provide practical, clear, timely and understandable information</li> <li>• Provide support and targeted education programs</li> <li>• Customize education programs</li> <li>• Enhance the role of tax and customs agents</li> </ul> <p><b>Consolidate partnership with Business community</b></p> <ul style="list-style-type: none"> <li>• enhance dialogue and consultation with business community</li> <li>• Enhance external communication</li> <li>• Offer greater visibility and certainty (enhance public and private ruling)</li> </ul>	<ul style="list-style-type: none"> <li>• Compliance programs monitored</li> <li>• 80% of the standards are met.</li> <li>• 50% of the simplification program launched</li> <li>• Increased number of importers benefitting from cargo Fast Track</li> <li>• Comprehensive and targeted education programs completed and monitored</li> <li>• First outcomes published</li> </ul>
<p><b>Improve detection and sanction of all forms of tax evasion and smuggling</b></p>	<p><b>Develop and implement a comprehensive risk-based compliance strategy—(II) enforcement programs</b></p> <p><b>1. Develop the selectivity of enforcement activities</b> <b>Improve the effectiveness and productivity of enforcement activities</b></p> <p><b>2. Improve the effectiveness and productivity of enforcement activities</b></p> <p><b>3. Measure the outcomes of</b></p>	<p><b>Develop the selectivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>• Monitor and assess the risk management strategy</li> <li>• Assess the first results of risk-analysis and intelligence unit(s)</li> <li>• Exploit data for improving case selection</li> <li>• Further develop and enhance investigations, border protection and prosecution capacity</li> <li>• Review, update and upgrade operating procedures</li> </ul> <p><b>Improve the effectiveness and productivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>• Complete the risk mapping</li> <li>• Improve the detection and sanction of any type of fraud or evasion</li> <li>• Adapt treatment to the risks (differentiate and escalate interventions and treatments based on risks)</li> <li>• Apply sanctions whenever applicable</li> <li>• Develop and formalize cooperation with other international and national enforcement agencies</li> </ul> <p><b>Measure the outcomes of enforcement programs</b></p>	<ul style="list-style-type: none"> <li>• First risk- based enforcement programs assessed</li> <li>• Risk mapped</li> <li>• 95% of VAT stopfilers’ liabilities assessed</li> <li>• 80% of credits audited</li> <li>• Additional SCR collected</li> <li>• % of post-clearance audit/total</li> <li>• Success rate of cargo stops</li> <li>• Reduction of the payment defaults</li> <li>• Reduction of the stock of arrears</li> <li>• Number of smuggling cases prosecuted)</li> <li>• KPI identified and measured on monthly basis</li> </ul>

	<b>enforcement programs</b>	<ul style="list-style-type: none"> <li>• Key Performance Indicators measured and benchmarked</li> <li>• Review the relevance of the targets</li> </ul>	
<b>Enhancing our business capacity</b>	<ul style="list-style-type: none"> <li>○ <b>Strengthen our internal organization</b></li> <li>○ <b>Implement an Integrated IT system</b></li> <li>○ <b>Improve business processes</b></li> <li>○ <b>Improve the legal framework</b></li> <li>○ <b>Design and implement a multi-year support service strategy, programs and annual plans</b></li> </ul>	<p><b>Strengthen our internal organization</b></p> <p><b>Strengthen headquarters functions</b></p> <ul style="list-style-type: none"> <li>• Monitor and review divisional action plans</li> <li>• Provide guidance to operational units</li> <li>• Oversee operational activities</li> <li>• Measure their performance</li> </ul> <p><b>Enhance internal audit role in decision making</b></p> <ul style="list-style-type: none"> <li>• Assess the first internal audit program</li> <li>• Follow-up on internal audit recommendations</li> </ul> <p><b>Design and launch the IT strategy</b></p> <ul style="list-style-type: none"> <li>• Upgrade CMS and move to ASYCUDA World</li> <li>• Streamline procedures</li> <li>• Improve linkages</li> <li>• Enhance Electronic procedures ( e-payment)</li> <li>• Use management information system (MIS) for a fist overall assessment of SRC’s performance</li> <li>• Organize automatic exchanges of data with other agencies</li> </ul> <p><b>Improve business processes</b></p> <ul style="list-style-type: none"> <li>• Process re-engineering program assessed</li> </ul> <p><b>Improve the legal framework</b></p> <ul style="list-style-type: none"> <li>• Improve the clarity of the law</li> <li>• Enhance legal department functions/mission</li> <li>• Increase customer security</li> </ul> <p><b>Launch the 3 years investment program</b></p> <ul style="list-style-type: none"> <li>• Prepare annual budgets in coordination with HR and finance</li> <li>• Review and adjust (if needed) resource allocation on permanent basis</li> <li>• Implement the maintenance (and replacement) program for all equipments and facilities</li> </ul>	<ul style="list-style-type: none"> <li>• Operational plans launched and monitored</li> <li>• Internal audit program assessed</li> <li>• IT strategy rolled-out</li> <li>• E-procedures broadened (e-payment launched)</li> </ul>
<b>Develop a dynamic and professional workforce</b>	<p><b>Designing and implementing a comprehensive and predictive HR strategy</b></p> <ul style="list-style-type: none"> <li>○ <b>Improve resource allocation</b></li> </ul>	<p><b>Improve resource allocation</b></p> <ul style="list-style-type: none"> <li>• Identify current and future needs (rightsizing exercise, job description)</li> <li>• Design and implement a recruitment program</li> </ul>	<ul style="list-style-type: none"> <li>• HR strategy launched and monitored</li> <li>• 100% of the current needs are identified</li> <li>• 100% of the training program is completed</li> </ul>

	<ul style="list-style-type: none"> <li>○ Increase employees competence skills and capability</li> <li>○ Enhance performance management</li> <li>○ Promote career development</li> <li>○ Manage change and adapt to change</li> </ul> <p><b>6. Develop an integrity oriented working atmosphere</b></p>	<ul style="list-style-type: none"> <li>• Optimize staff allocation</li> </ul> <p><b>Increase employees competence skills and capability</b></p> <ul style="list-style-type: none"> <li>• Identify training needs</li> <li>• Design and implement multi-year training programs</li> <li>• Measure the effectiveness of training</li> </ul> <p><b>Enhance performance management</b></p> <ul style="list-style-type: none"> <li>• Enhance individual performance management (Develop performance contracts in line with KPI)</li> <li>• Develop a fair, objective and transparent individual annual appraisal program supported by financial and non financial incentives.</li> </ul> <p><b>Promote career development</b></p> <ul style="list-style-type: none"> <li>• Assess working environment (health and security)</li> <li>• Implement the succession and retention policy</li> <li>• Develop a personal/skill development plans</li> <li>• Enhance visibility &amp; improve working relationship within Customs &amp; Domestic Tax Division.</li> </ul> <p><b>Manage change and adapt to change</b></p> <ul style="list-style-type: none"> <li>• Develop a Communication Strategy and improve internal communication</li> <li>• Enhance Intranet (as an interactive tool)</li> <li>• Develop a change management program to support the reform strategy</li> </ul> <p><b>Fully implement the comprehensive integrity sensitisation program</b></p> <ul style="list-style-type: none"> <li>• Implement the induction program so as to shape employee expectation, behaviour &amp; attitude.</li> <li>• Continue to deliver workshops to articulate policies and guideline more clearly so as to sensitize all staff and to ensure they display the right attitudes and behaviours.</li> </ul>	<ul style="list-style-type: none"> <li>• Individual performance measured</li> </ul>
<p><b>Promote good corporate governance</b></p>	<ul style="list-style-type: none"> <li>○ Develop strategic planning</li> <li>○ A performance oriented organization</li> <li>○ Improve decision making</li> <li>○ Ensure an effective use of resources</li> </ul>	<p><b>Develop strategic planning</b></p> <ul style="list-style-type: none"> <li>• Measure of the first year performance</li> <li>• Publish in transparent manner annual performance report.</li> </ul> <p><b>A performance oriented organization</b></p> <ul style="list-style-type: none"> <li>• Pilot performance</li> <li>• Enhance accountability</li> </ul> <p><b>Improve decision making</b></p> <ul style="list-style-type: none"> <li>• Enhance risk management</li> <li>• Enhance internal control</li> </ul> <p><b>Ensure an effective use of resources</b></p> <ul style="list-style-type: none"> <li>• Develop budget planning</li> <li>• Assess (Y- 1) budget execution</li> <li>• Improve the financial framework</li> </ul>	<ul style="list-style-type: none"> <li>• BP first year assessed</li> <li>• Performance measured</li> <li>• internal controls launched as part of the integrity action plan</li> </ul>

	<ul style="list-style-type: none"> <li>○ Enhance Integrity</li> </ul>	<ul style="list-style-type: none"> <li>• Improve resource managers skills</li> </ul> <p><b>Enhance Integrity</b></p> <ul style="list-style-type: none"> <li>• Monitor Ethic program and action plans</li> <li>• Enhance internal control on integrity</li> <li>• Apply sanctions whenever required</li> </ul>	
Strategic themes	Objectives	Actions 2014	Indicators
Improve voluntary compliance and facilitate trade	<p>Develop and implement a comprehensive compliance strategy.</p> <p>Develop and implement a comprehensive risk-based compliance strategy—(I) service-oriented programs: “Help customers fulfil their obligations”</p> <p><b>1 Improve our service delivery</b></p> <p><b>2 Make it easier and cheaper</b></p> <p><b>3 Design and implement education and assistance programs</b></p> <p><b>4 Consolidate partnership with Business community</b></p>	<p><b>Improve our service delivery</b></p> <ul style="list-style-type: none"> <li>• Generalize e-filing</li> <li>• Monitor service standards (and KPI)</li> <li>• Maintain client register and files updated</li> </ul> <p><b>Make it easier and cheaper: “simplification”</b></p> <ul style="list-style-type: none"> <li>• Pursue simplification &amp; facilitation</li> <li>• Measure customers satisfaction</li> </ul> <p><b>Design and implement education and assistance programs</b></p> <ul style="list-style-type: none"> <li>• Provide practical, clear, timely and understandable information</li> <li>• Provide support and targeted education programs</li> <li>• Customize education programs</li> <li>• Enhance the role of tax and customs agents</li> </ul> <p><b>Consolidate partnership with Business community</b></p> <ul style="list-style-type: none"> <li>• enhance dialogue and consultation with business community</li> <li>• Enhance external communication</li> <li>• Offer greater visibility and certainty (enhance public and private ruling)</li> </ul>	<ul style="list-style-type: none"> <li>• Compliance programs monitored <ul style="list-style-type: none"> <li>- Filing rate increased</li> <li>- Payment rate increased</li> <li>- Number of genuine errors decreased</li> </ul> </li> <li>• 90% of the standards are met.</li> <li>• 75% of the simplification program launched</li> <li>• Number of importers benefitting from cargo Fast Track doubled</li> <li>• Education programs efficiency measured</li> <li>• Customers’ satisfaction measured</li> <li>• Performances published</li> </ul>
Improve detection and sanction of all forms of tax evasion and smuggling	<p>Develop and implement a comprehensive risk-based compliance strategy—(II) enforcement programs</p> <p><b>1. Develop the selectivity of enforcement activities Improve the effectiveness and productivity of enforcement activities</b></p>	<p><b>Develop and implement a comprehensive compliance strategy—risk-based enforcement programs (II)</b></p> <p><b>Improve the selectivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>• Enhance the respective share of intelligence-originated cases in the selection process</li> <li>• Increase the number of investigations, data gathering and cross-checking operations</li> </ul>	<ul style="list-style-type: none"> <li>• 50% of the audit program based on intelligence origin</li> <li>• Increased number of investigations</li> <li>• 95% of VAT stopfilers’ liabilities assessed</li> <li>• 80% of credits audited</li> <li>• Additional SCR collected</li> </ul>

	<p><b>2. Improve the effectiveness and productivity of enforcement activities</b></p> <p><b>3. Measure the outcomes of enforcement programs</b></p>	<p><b>Improve the effectiveness and productivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>• Increase the risk coverage</li> <li>• Increase the rate of productive audits/controls</li> <li>• Increase the collection rate</li> <li>• Increase the number of cases where sanctions are applied</li> <li>• Enhance cooperation with other international and national enforcement agencies</li> </ul> <p><b>Measure the outcomes of enforcement programs</b></p> <ul style="list-style-type: none"> <li>• Key Performance Indicators measured and benchmarked</li> <li>• Enforcement programs reviewed and re-oriented as needed</li> </ul>	<ul style="list-style-type: none"> <li>• % of post-clearance audit/total</li> <li>• Success rate of cargo stops</li> <li>• Reduction of the payment defaults</li> <li>• Reduction of the stock of arrears</li> <li>• Number of smuggling cases prosecuted)</li> <li>• KPI identified and measured on monthly basis</li> </ul>
<p><b>Enhancing our business capacity</b></p>	<ul style="list-style-type: none"> <li>○ <b>Strengthen our internal organization</b></li> <li>○ <b>Implement an Integrated IT system</b></li> <li>○ <b>Improve business processes</b></li> <li>○ <b>Improve the legal framework</b></li> </ul>	<p><b>Strengthen our internal organization</b></p> <p><b>Strengthen headquarters functions</b></p> <ul style="list-style-type: none"> <li>• Increase HQ assistance to operational units</li> <li>• Improve HQ delivery &amp; assistance quality</li> <li>• Improve monitoring and performance measurement of operational units</li> </ul> <p><b>Enhance internal audit role in decision making</b></p> <ul style="list-style-type: none"> <li>• Assess internal audit programs (outcomes and overall impact on operations)</li> </ul> <p><b>Design and launch the IT strategy</b></p> <ul style="list-style-type: none"> <li>• Incorporate/activate new functionalities in CMS and ASYCUDA World</li> <li>• Complete processes streamlining</li> <li>• Build data warehouse and activate data mining functions</li> <li>• Generalize Electronic procedures ( e-payment)</li> <li>• Improve management information system (MIS) and performance measurement</li> <li>• Enhance automatic exchanges of data with other agencies</li> </ul> <p><b>Improve business processes</b></p> <ul style="list-style-type: none"> <li>• Complete re-engineering programs</li> </ul> <p><b>Improve the legal framework</b></p> <ul style="list-style-type: none"> <li>• Improve the clarity of the law</li> <li>• Enhance legal department functions/mission</li> <li>• Increase customer security</li> </ul>	<ul style="list-style-type: none"> <li>• Operations closely monitored</li> <li>• Institutional risks identified and mitigated</li> <li>• CMS and ASYCUDA functionalities increased</li> <li>• Data mining functionalities operational</li> <li>• E-procedures generalized</li> <li>• Disputes monitored and analyzed (taxonomy)</li> </ul>

	<p>5 Design and implement a multi-year support service strategy, programs and annual plans</p>	<p><b>Ensure the full execution of the 3 years investment program</b></p> <ul style="list-style-type: none"> <li>• Prepare annual budgets in coordination with HR and finance</li> <li>• Review and adjust (if needed) resource allocation on permanent basis</li> <li>• Identify new needs in terms of equipments and facilities</li> </ul>	
<p><b>Develop a dynamic and professional workforce</b></p>	<p><b>Designing and implementing a comprehensive and predictive HR strategy</b></p> <ul style="list-style-type: none"> <li>○ <b>Improve resource allocation</b></li> <li>○ <b>Increase employees competence skills and capability</b></li> <li>○ <b>Enhance performance management</b></li> <li>○ <b>Promote career development</b></li> <li>○ <b>Manage change and adapt to change</b></li> </ul> <p><b>6. Develop an integrity oriented working atmosphere</b></p>	<p><b>Improve resource allocation</b></p> <ul style="list-style-type: none"> <li>• Design a comprehensive job description</li> <li>• Design a comprehensive staff masterfile</li> <li>• Design and conduct annual staff allocation exercise (including recruitment)</li> </ul> <p><b>Increase employees competence skills and capability</b></p> <ul style="list-style-type: none"> <li>• Conduct a training needs identification exercise on annual basis</li> <li>• Design and implement an initial training program for new recruits</li> <li>• Design and implement on-going career training based on the needs</li> <li>• Measure the effectiveness of training programs (hot and cold evaluation)</li> </ul> <p><b>Enhance performance management</b></p> <ul style="list-style-type: none"> <li>• Conduct annual individual performance measurement</li> <li>• Provide financial and non financial incentives for good performers</li> </ul> <p><b>Promote career development</b></p> <ul style="list-style-type: none"> <li>• Implement individual career development programs</li> <li>• Measure the effectiveness of the succession and retention programs</li> <li>• Reduce working environment risks</li> </ul> <p><b>Manage change and adapt to change</b></p> <ul style="list-style-type: none"> <li>• Improve internal communication</li> <li>• Enhance Intranet (as an interactive tool)</li> <li>• Implement the change management program to support the reform strategy</li> </ul> <p><b>Monitor the implementation of the comprehensive integrity sensitisation program</b></p> <ul style="list-style-type: none"> <li>• Measure the impact of the induction program.</li> <li>• Assess the trends in staff behaviour.</li> </ul>	<ul style="list-style-type: none"> <li>• Comprehensive HR strategy completed</li> <li>• 100% of the needs are met</li> <li>• Training meets the needs (based on division chiefs' assessment)</li> <li>• Individual performance measured</li> </ul>
<p><b>Promote good corporate governance</b></p>	<ul style="list-style-type: none"> <li>○ <b>Develop strategic planning</b></li> </ul>	<p><b>Develop strategic planning</b></p> <ul style="list-style-type: none"> <li>• Measure of the second year performance</li> <li>• Publish in transparent manner annual</li> </ul>	<ul style="list-style-type: none"> <li>• BP second year assessed</li> <li>• Performance measured</li> <li>• PMS assessed:</li> </ul>

	<ul style="list-style-type: none"> <li>○ <b>A performance oriented organization</b></li> <li>○ <b>Improve decision making</b></li> <li>○ <b>Ensure an effective use of resources</b></li> <li>○ <b>Enhance Integrity</b></li> </ul>	<p>performance report.</p> <p><b>A performance oriented organization</b></p> <ul style="list-style-type: none"> <li>● Pilot performance</li> <li>● Enhance accountability</li> </ul> <p><b>Improve decision making</b></p> <ul style="list-style-type: none"> <li>● Enhance risk management</li> <li>● Enhance internal control (data confirmation/validation exercise)</li> </ul> <p><b>Ensure an effective use of resources</b></p> <ul style="list-style-type: none"> <li>● Improve budget planning and execution</li> <li>● Assess (Y- 1) budget execution</li> <li>● Pursue cost reduction</li> <li>● Improve resource managers skills</li> </ul> <p><b>Enhance Integrity</b></p> <ul style="list-style-type: none"> <li>● Assess overall impact of Ethic program, plans and internal controls</li> <li>● Identify emerging risks</li> </ul>	<ul style="list-style-type: none"> <li>● integrity, reliability, accuracy of measures.</li> <li>● Relevance of budget planning</li> <li>● Public perception of SRC integrity</li> </ul>
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# Measurement of performance

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A set of performance indicators has been designed for each program aiming at measuring both our overall effectiveness and efficiency.

In parallel, delivery standards will be implemented. We will measure our output performance to ensure that we continuously improve the timeliness, the quality, and the reliability of services we provide to our customers.

## I. Key performance indicators

It is important to know how effectively and efficiently SRC is currently performing in its functions and what are the areas where performance problems exist. The following indicators, therefore, can be used for this purpose:

### A. OVERALL FOR SRC

1. Administrative costs / Total revenue collected.
2. Total revenue collected/ Annual revenue collection target.
3. Total revenue collected by type of tax.
4. Total revenue collected/GDP.

### B. DOMESTIC TAX

#### Compliance

5. Returns received on time/ total number of taxpayers liable to this tax.
6. Revenues paid on time/ total revenue.
7. Number of reminder letters sent out within 24/48 hours / Total number of stop fillers.
8. Number of stop fillers assessed / Total number of stop fillers after a reminder letter.

#### Arrears

9. Number of arrears recovered / Total stock of arrears.
10. Alternatively, amount of tax arrears recovered / Total amount of arrears at the beginning of the year (which means: variation of the stock of arrears).

#### Audit

11. Number of large taxpayer audited /Total number of large taxpayer.
12. Number of medium taxpayer audited / Total number of large taxpayer.
13. Total amount collected / Total assessed (self-assessment + audit).
14. Total amount collected/total assessed during audit.

## Refunds

15. Number of refund processed on time/total of refunds claimed (alternatively % of refunds processed within 30-45 days).

## C. CUSTOMS

### Compliance

- % of accurate declaration.
- Number of importers benefitting from cargo Fast Track.

### Physical checks/verifications and PCA

- Number of post clearance audits.
- % of goods examined and interdicted.
- % of cargo/imports subjected to physical inspection.
- Number of cargo stops and their success rate.
- Number of audits of bonded warehouses, duty free shops and deferred duty and tax scheme entities.
- % of offences detected through x-ray scanning (airport and post office later for port)/total of cargo scanned.

### Enforcing laws effectiveness

- Amount raised from physical inspection prior to delivery.
- Value of seizures and monetary penalties.
- Number of customs offence report raised.
- Duties, taxes and penalties raised.
- Amounts raised on undervaluation.

### Borders Security / protecting society

- Value and type of prohibited goods seized.
- Number of contraband seizures.
- Narcotic seizures.
- Amount of narcotics and counterfeit goods seized.

## II. Delivery standards

Refer to the “**Seychelles Revenue Commission Customer Service Standards, 2012**” for the delivery standards.

# Program evaluation

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- Program execution will be monitored on yearly basis.
- Performance will be measured against the targets.
- Overall impact will be measured.
- Annual reports will be produced and published.