

# SRC 2015 – 2017 STRATEGIC PLAN

STRATEGIC OBJECTIVES	PROGRAMS	ACTIONS 2015	KEY PERFORMANCE INDICATORS
<p>1. Improve Voluntary Compliance and Facilitate Trade</p>	<p>Develop and implement a comprehensive compliance strategy. Develop and implement a comprehensive risk-based compliance strategy—(I) service-oriented programs: “Help customers fulfil their obligations”</p> <p>a) Improve our service delivery</p>	<ul style="list-style-type: none"> <li>i. Review Customers Service Strategy</li> <li>ii. Reinforce on collection of data for Service Standard</li> <li>iii. Enhance IT service management</li> <li>iv. Further decentralize SRC services</li> <li>v. Introduce centralized operations</li> <li>vi. Implement and monitor Complaint Policy and Procedures</li> <li>vii. Develop better coordination with other partner government agencies/external stakeholders</li> <li>viii. Develop program for compliant</li> </ul>	<ul style="list-style-type: none"> <li>• % improvement in customer satisfaction in service delivery</li> <li>• Improvement in reports</li> <li>• % decrease in reaction time to respond to incidence</li> <li>• Number of complaints received</li> <li>• number of MOUs in force</li> <li>• number of taxpayers/agents who</li> </ul>

	<p><b>b) Make it easier and cheaper</b></p>	<p>taxpayers/traders</p> <p>ix. Further enhance e-service facilities</p> <p>x. Revamp SRC's website</p> <p>xi. Develop and implement communication channel strategy</p> <p>i. Enhance online /electronic services</p> <p>ii. Devise and implement measures to reduce taxpayers' compliance costs</p> <p>iii. Align procedures and processes with international agreements such as WTO/WCO where applicable.</p> <p>iv. Streamline problematic processes, procedures and simplify forms.</p> <p>v. Continue to enhance clarity and remove complexity in revenue and customs laws, regulations and policies.</p> <p>vi. Build on /contribute to the one-stop shop concept</p>	<p>benefitted with fast track services</p> <ul style="list-style-type: none"> <li>• % uptake of services from website</li> <li>• % increase in number of taxpayers using online services and e-payment</li> <li>• % reduction in taxpayer's compliance costs</li> <li>• % increase in voluntary compliance</li> <li>• % decrease in request for rulings and general guidance</li> <li>• % decrease in number of agencies client's needs to go/consult for SRC's purposes</li> </ul>
	<p><b>c) Design and implement education and assistance programs</b></p>	<p>i. Enhance partnership programs with other facilitating government agencies</p> <p>ii. Implement permanent customize educational and refresher programs</p> <p>iii. Initiate discussion with Ministry of Education for the inclusion of tax and customs related subjects in the school curriculums.</p>	<ul style="list-style-type: none"> <li>• % increase in compliance rate</li> <li>• % reduction in errors in declarations</li> </ul>

	<p><b>d) Consolidate partnership with Business community</b></p>	<p>iv. Continue discussion with UNISEY for the introduction of Diploma Course in Tax and Customs</p> <p>v. Develop and execute training programmes for partner agencies</p> <p>i. Develop and enhance business partners outreach programs</p> <p>ii. Create an environment for consultation with private sectors representatives (tax &amp; clearing agents)</p> <p>iii. Proceed with customs-to-business forums</p>	<ul style="list-style-type: none"> <li>• % increase in taxpayer/traders population covered in education program</li> <li>• % increase in partners involved in programs</li> <li>• % increase in response rate in surveys</li> <li>• % increase in participation in meetings</li> <li>• % increase in buy-ins on new policies and measures</li> </ul>
<p><b>2. 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>a) Develop the selectivity of enforcement activities</b></p>	<p>i. Review the technology that may be procured to help improve detection.</p> <p>ii. Develop and implement strategies for more intelligence-originated cases in the selection process</p> <p>iii. Strengthen enforcement and risk management programs</p>	<ul style="list-style-type: none"> <li>• Number of cases with a positive outcome from intelligence programs</li> <li>• % increase in risk based cases</li> </ul>

	<p><b>b) Improve the effectiveness and productivity of enforcement activities</b></p>	<ul style="list-style-type: none"> <li>iv. Enhance data gathering and cross-checking operation</li> <li>v. Enhance investigation functions</li> <li>vi. Build intelligence gathering</li> <li>vii. Develop effective data base to record various incidences</li> </ul>	<ul style="list-style-type: none"> <li>• % increase in data gathering sources</li> <li>• Number of cases work on</li> </ul>
		<ul style="list-style-type: none"> <li>i. Enhance the risk coverage and update risk mapping</li> <li>ii. Enhance profiling and intelligence functions</li> <li>iii. Assess and review Enforcement programs</li> <li>iv. Continue to build capacity of audit and enforcement</li> <li>v. Enhance the use of exchange of information mechanisms (TIEAs &amp; DTAs) with other countries</li> <li>vi. Implement and further establish intelligence data base</li> <li>vii. Enhance monitoring mechanism of enforcement collection section</li> <li>viii. Build and enhance cooperation with other international and national enforcement agencies</li> </ul>	<ul style="list-style-type: none"> <li>• % increase in detection in tax evasion and smuggling</li> <li>• % decrease in arrears</li> <li>• Number of training attend by enforcement and audit officers</li> <li>• Number of request received/sent</li> <li>• % in revenue collection from enforcement activities</li> <li>• Number of MOU's in force</li> </ul>

	<p><b>c) Measure the outcomes of enforcement programs</b></p>	<p>i. devise tools/methods to measure outcomes  ii. Introduce an evaluation process</p>	<ul style="list-style-type: none"> <li>• % Targets met against set targets</li> </ul>
<p><b>3. Enhance our business capacity</b></p>	<p><b>a) Strengthen our internal organization</b></p>	<p>i. Develop / Set up a document management system (moving towards a paperless environment).  ii. Improve management of reform initiatives  iii. Develop strategy to enhance enterprise management in SRC  iv. Improve development of divisional action/operational plan and KPIs  v. Seek accreditation for the SRC training program  vi. Further develop newly introduced functions  vii. Developed internal audit programs to assess outcomes and overall impact on operations  viii. Review and implement needed changes to organisation structure  ix. Improve internal communication</p>	<ul style="list-style-type: none"> <li>• % decrease in paper operation</li> <li>• % reduction in institutional risks</li> <li>• Number of actions/operational plan /KPI developed</li> <li>• Number of staff using intranet</li> </ul>

	<p><b>b) Implement an integrated IT system</b></p>	<p>i. Modernise, maintain and further integrate ICT systems</p> <p>ii. Finalise the development of the MIS so senior management can extract specific information sourced across current systems.</p> <p>iii. Enhance IT systems security</p> <p>iv. Evaluate the current IT infrastructure in conjunction with DICT to see whether a “thin client model” would prove more reliable and reduce the ‘total-cost-of ownership’ for SRC.</p> <p>v. Improve functionalities in CMS and Asycuda World</p> <p>vi. Build data warehouse and active data mining functions</p>	<ul style="list-style-type: none"> <li>• % increase in electronic exchange of information within SRC</li> <li>• % increase in automated processes</li> <li>• % of computer generated reports</li> <li>• % reduction of total cost of ownership</li> </ul>
	<p><b>c) Improve business processes</b></p>	<p>i. Identify opportunities to reduce revenue losses through process improvements and controls in key functions (compromises, waivers, write-offs, refunds, credits)</p> <p>ii. Devise and implement measures to improve the effectiveness of revenue-generating processes (collections and audits)</p> <p>iii. Revise existing SOPs and draw up new SOPs in line with new/revised laws/regulations and systems</p>	<ul style="list-style-type: none"> <li>• operational task are within service standards</li> <li>• Number of improvements/control in key functions</li> <li>• % increase in revenue from collection and audit</li> <li>• Number of SOPs finalise</li> </ul>

	<p><b>d) Improve the legal framework</b></p>	<p>iv. Review and update workflow processes</p> <p>i. Adopt internationally agreed standards/conventions</p> <p>ii. Maintain a good liaison with the parent Ministry to ensure consistency between the policy and administration of the revenue and customs laws.</p> <p>iii. Ensure discretionary power allowed under revenue and custom laws are supported by clear guidelines.</p>	<ul style="list-style-type: none"> <li>• % reduction in complaints to MOFTBE</li> <li>• % reduction in disputes with SRC</li> </ul>
	<p><b>e) Design and implement a multi-year support service strategy, programs and annual plans</b></p>	<p>i. Align internal service delivery to the SRC strategic plans</p> <p>ii. Monitor a competent logistics and resources control manual</p> <p>iii. Enhance and control the transportation service delivery</p> <p>iv. Review and adjust (if needed) resource allocation on regular basis</p> <p>v. Reduce working environment risks</p>	<ul style="list-style-type: none"> <li>• Success of Budget execution</li> <li>• % reduction in transport operation</li> <li>• % of infrastructure needs met within budget</li> <li>• Reductions in work hazards detected/reported</li> </ul>

<b>4. Design a dynamic and professional workforce</b>	<b>a) Designing and implementing a comprehensive and predictive HR strategy</b>	<ul style="list-style-type: none"> <li>i. Complete the revision and development exercise of HR policies</li> <li>ii. Develop and roll out sensitization program for staff of new / revised policies</li> <li>iii. Implement HR policies</li> </ul>	<ul style="list-style-type: none"> <li>• Number of new policies implemented</li> <li>• Number of staff sensitized about policies</li> <li>• % reduction in HRrelated dispute</li> </ul>
	<b>b) Increase employees competence, skills and capability</b>	<ul style="list-style-type: none"> <li>i. Review and update the 3 year HRD strategic plan and action plan</li> <li>ii. Enforce e-learning</li> <li>iii. Seek and promote most cost effective and efficient training models</li> <li>iv. Develop an interactive training resource bank/database for SRC intranet</li> <li>v. Review and update training evaluation system</li> <li>vi. Increase training cooperation with other Revenue Administrations and training institutions</li> </ul>	<ul style="list-style-type: none"> <li>• % Increase in No. of staff following online courses</li> <li>• % increase in in-house training</li> <li>• % reduction in amount spent on training</li> </ul>



	<p><b>c) Enhance HR performance management</b></p>	<p>i. Evaluate performance management system</p> <p>ii. Develop and implement strategies to address poor performance areas</p> <p>iii. Devise a mentoring and coaching program to develop staff and to mitigate unsatisfactory staff performance</p>	<ul style="list-style-type: none"> <li>• % increase in performance contract targets met</li> <li>• % of operation IT monitored</li> <li>• Number of staff mentored successfully</li> </ul>
	<p><b>d) Promote career development</b></p>	<p>i. Develop a succession and retention plan</p> <p>ii. Implement Staff Recognition Practices</p> <p>iii. Develop HR policy</p> <p>iv. Develop a structured Leadership and management development programme.</p> <p>v. Implement individual career development program</p>	<ul style="list-style-type: none"> <li>• % increase in staff reaching the level as per succession plan</li> <li>• Promotion policy finalise by mid-year</li> <li>• Number of staff successfully completed the L&amp;MDP</li> <li>• % increase in staff with long year of service</li> <li>• % reduction in staff turnover</li> </ul>

<b>5. Promote Good Governance</b>	<b>a) Develop strategic planning</b>	<ul style="list-style-type: none"> <li>i. Strengthen corporate planning function</li> <li>ii. Develop program to promote stakeholders participation in strategic planning exercise</li> <li>iii. Develop strategic planning skills</li> <li>iv. Develop action plans and operational plans (divisional, section) that addresses goals and specifies objectives and work plans.</li> </ul>	<ul style="list-style-type: none"> <li>• % achievement of strategic objectives met</li> <li>• % increase in target met</li> </ul>
	<b>b) A performance oriented organization</b>	<ul style="list-style-type: none"> <li>i. Develop an on-going program of organizational reforms</li> <li>ii. Cultivate a culture of productivity in staff</li> <li>iii. Incorporate Change Management and Leadership Development.</li> <li>iv. Implement change management training program.</li> <li>v. Promote and encourage innovations and new ideas within SRC</li> </ul>	<ul style="list-style-type: none"> <li>• Increase in number of projects designed and executed by SRC with or very little outside help</li> <li>• % in relative operational cost</li> <li>• Number of staff successfully completed training</li> <li>• Number of innovative ideas from staff</li> </ul>

	<p><b>c) Improve decision making</b></p>	<ul style="list-style-type: none"> <li>i. Risks map all core business areas (develop a framework for overall corporate risk management such as IT security, data integrity, ethics, resource management, operations and measurement tools).</li> <li>ii. Enhance communication between sections within SRC and external stakeholders</li> <li>iii. Encourage staff participation in decision making</li> <li>iv. Strengthen Statistic/Revenue Unit</li> <li>v. Develop a framework for overall corporate risk management</li> <li>vi. Improve existing reporting mechanism</li> </ul>	<ul style="list-style-type: none"> <li>• Number of interaction between SRC and stakeholders</li> <li>• % increase in decisions taken by middle level management</li> <li>• % reduction in reversal of decision taken</li> </ul>
	<p><b>d) Ensure an effective use of resources</b></p>	<ul style="list-style-type: none"> <li>i. Develop and implement a cost reduction program</li> <li>ii. Undertake large scale office assessment to better plan and make use of limited space</li> <li>iii. Improve assets and resource management skills</li> <li>iv. Research and put in place the latest IT recycling techniques.</li> <li>v. Assess (Y-1) budget execution</li> <li>vi. Build resource management skills</li> </ul>	<ul style="list-style-type: none"> <li>• % decrease in cost of operation</li> <li>• % of saving per heading of the budget</li> <li>• % decrease in wastage</li> </ul>

	<p><b>e) Enhance integrity</b></p>	<ul style="list-style-type: none"> <li>vii. Develop framework to allocate resources wisely</li> <li>viii. Introduce the PPBB</li> <li>ix. Align organisation needs with existing resources</li> <li>x. Develop and implement measure and strategies to fill the organisation gap</li>   <li>i. Finalise and implement integrity framework</li> <li>ii. Conduct independent assessment of corruption within SRC</li> <li>iii. Enhance commitment of senior management for fight against corruption</li> <li>iv. Participate in international/national anti-corruption /integrity initiatives</li> <li>v. Develop guidelines to foster a better collaborative relationship between SRC and general public</li> <li>vi. Develop action plans to work towards adopting the Revised Arusha Declaration (RAD)</li> <li>vii. Identify emerging risks factors</li> <li>viii. Assess overall impact of ethic program, plans and internal</li> </ul>	<ul style="list-style-type: none"> <li>• % of projects completed within allocate budget</li>   <li>• Improve ranking of Seychelles(tax and customs) in international corruption index</li> <li>• Improve public perception of SRC image</li> </ul>
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		<p>controls</p> <p>ix. Sensitise staff on code of conduct</p> <p>x. Enhance corporate social responsibility</p> <p>xi. Promote Values, Ethics and integrity through capacity building programmes as on-going contribution to shape employee expectation, behaviour &amp; attitude.</p> <p>xii. Develop an asset declaration and whistle blowing policies</p>	<ul style="list-style-type: none"> <li>• % of integrity action plan completed</li> <li>• % increase in corporate social responsibility activities participated in / initiated</li> <li>• % improvement in staff perception of SRC</li> <li>• % reduction in integrity related cases involving staff</li> <li>• Policy developed</li> </ul>
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STRATEGIC OBJECTIVES	PROGRAMS	ACTIONS 2016	KEY PERFORMANCE INDICATORS
<p><b>1. Improve Voluntary Compliance and Facilitate Trade</b></p>	<p><b>Develop and implement a comprehensive compliance strategy. Develop and implement a comprehensive risk-based compliance strategy—(I) service-oriented programs: “Help customers fulfil their obligations”</b></p> <p><b>a) Improve our service delivery</b></p>	<ul style="list-style-type: none"> <li>i. Assess effectiveness of Customers Service strategy</li> <li>ii. Deploy more information delivery models</li> <li>iii. IT service management fully operational</li> <li>iv. Enhance services and facilities at decentralize locations</li> <li>v. Fully centralized operations</li> <li>vi. Evaluate Complaint Policy/procedures</li> <li>vii. implement programme for compliant taxpayers/traders</li> <li>viii. Further enhance interactivity of online/electronic facilities</li> <li>ix. Publish service standards</li> </ul>	<ul style="list-style-type: none"> <li>• % improvement in customer satisfaction in service delivery</li> <li>• % increase in fully IT supported operations</li> <li>• % increase in number of taxpayers/agents who benefitted with fast track services</li> <li>• % reduction complaints received</li> </ul>

	<b>b) Make it easier and cheaper</b>	<ul style="list-style-type: none"> <li>i. Further enhance online /electronic services</li> <li>ii. Measure compliance costs following introduction of measures</li> <li>iii. Continue to align procedures and processes with international best practices where applicable.</li> <li>iv. Continue to modify and simplify processes, procedures and forms.</li> <li>v. Continue to enhance clarity and remove complexity in revenue/Customs laws, regulations and policies.</li> </ul>	<ul style="list-style-type: none"> <li>• increase in uptake of e-services by taxpayers</li> <li>• % reduction in taxpayer's compliance costs</li> <li>• % increase in voluntary compliance</li> <li>• % decrease in request for rulings and general guidance</li> <li>• % improvement in Client satisfaction level from enhanced services</li> </ul>
	<b>c) Design and implement education and assistance programs</b>	<ul style="list-style-type: none"> <li>i. Assess effectiveness of partnership programs with other facilitating government agencies</li> <li>ii. Assess effectiveness of permanent customize educational and refresher programs</li> <li>iii. Launch Educational program with Ministry of Education for the inclusion of tax and customs related subjects in the school curriculums.</li> <li>iv. Develop permanent training program for brokers and agents</li> </ul>	<ul style="list-style-type: none"> <li>• % increase in partners involved in programs</li> <li>• % reduction in errors in declarations</li> <li>• % reduction in enquiries / assistance requested</li> <li>• % increase in taxpayer /traders population covered in education program</li> </ul>
	<b>d) Consolidate partnership with Business community</b>	<ul style="list-style-type: none"> <li>i. Assess effectiveness of consultative committees</li> <li>ii. Expand outreach of business forums</li> </ul>	<ul style="list-style-type: none"> <li>• % increase in participation in meetings</li> <li>• % increase in buy-ins on new policies and measures</li> </ul>

<p><b>2. 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>a) Develop the selectivity of enforcement activities</b></p>	<ul style="list-style-type: none"> <li>i. Procure and introduce more detection equipment and tools.</li> <li>ii. Further strengthen enforcement programs and risk management</li> <li>iii. Continue to enhance data gathering and cross-checking operation</li> </ul>	<ul style="list-style-type: none"> <li>• Success rate of cases from intelligence programs</li> <li>• % increase in risk based cases</li> <li>• % increase in data gathering sources</li> </ul>
	<p><b>b) Improve the effectiveness and productivity of enforcement activities</b></p>	<ul style="list-style-type: none"> <li>i. Further enhance the risk coverage and update risk mapping</li> <li>ii. Further enhance profiling and intelligence function</li> <li>iii. Monitor Enforcement programs</li> </ul>	<ul style="list-style-type: none"> <li>• % increase in detection in tax evasion and smuggling</li> <li>• % decrease in repeated offenders</li> <li>• % increase in compliance</li> <li>• % in revenue collection from enforcement activities</li> <li>• % decrease in arrears</li> </ul>
<p><b>c) Measure the outcomes of enforcement programs</b></p>	<ul style="list-style-type: none"> <li>i. Measure and monitor Key Performance Indicators</li> <li>ii. Benchmarked performance against other Revenue Administration</li> <li>iii. Conduct tax gap analysis</li> </ul>	<ul style="list-style-type: none"> <li>• % Targets met against set targets</li> </ul>	



<b>3. Enhance our business capacity</b>	<b>a) Strengthen our internal organization</b>	<ul style="list-style-type: none"> <li>i. Introduce new structure with strong/effective headquarters functions</li> <li>ii. Move towards a paperless environment</li> <li>iii. Enhance enterprise management in SRC</li> <li>iv. Further enhance the development of Divisional action/operational plan and KPIs</li> <li>v. Strengthen the internal audit unit</li> <li>vi. Enhance the development of internal audit programs (outcomes and overall impact on operations)</li> </ul>	<ul style="list-style-type: none"> <li>• % decrease in paper operation</li> <li>• Number of actions/operational plan/KPI developed</li> </ul>
	<b>b) Implement an integrated IT system</b>	<ul style="list-style-type: none"> <li>i. Fully integrate ICT systems</li> <li>ii. Launch the management Information system</li> <li>iii. Introduce improved IT security systems</li> <li>iv. Introduce a thin client model and further reduce the 'total-cost-of ownership' for SRC.</li> </ul>	<ul style="list-style-type: none"> <li>• % increase in automated processes</li> <li>• % of computer generated reports</li> <li>• % decrease in security system failure</li> <li>• % reduction of total cost of ownership</li> </ul>
	<b>c) Improve business processes</b>	<ul style="list-style-type: none"> <li>i. Implement further measures to reduce revenue losses through process improvements and controls in key functions (compromises, waivers, write-offs, refunds, credits)</li> </ul>	<ul style="list-style-type: none"> <li>• Operational task are within service standards</li> </ul>

	<p><b>d) Improve the legal framework</b></p>	<p>ii. Introduce further measures to improve the effectiveness of revenue-generating processes (collections and audits)</p> <p>iii. Assess effectiveness of SOPs and revise where necessary</p>	<ul style="list-style-type: none"> <li>• % increase in revenue from collection and audit</li> <li>• % of SOPs finalised</li> </ul>
	<p><b>e) Design and implement a multi-year support service strategy, programs and annual plans</b></p>	<p>i. Introduce international standards in revenue laws where necessary</p> <p>ii. Introduce taxation code</p> <p>iii. Continue to adopt internationally agreed standards/conventions</p>	<ul style="list-style-type: none"> <li>• Positive rating of Seychelles on the international scene for international requirements</li> <li>• % reduction in dispute cases</li> </ul>
		<p>i. Acquire new, spacious and more conducive premises for SRC</p> <p>ii. Review Support Services strategy</p> <p>iii. Further enhance communication with staff (top to bottom)</p>	<ul style="list-style-type: none"> <li>• % of infrastructure needs met within budget</li> <li>• % of equipment written down in less than the lifespan</li> </ul>

<b>4. Design a dynamic and professional workforce</b>	<b>a) Designing and implementing a comprehensive and predictive HR strategy</b>	i. Asses effectiveness of policies and review where necessary	<ul style="list-style-type: none"> <li>• Number of policies reviewed</li> <li>• Number of staff sensitized about policies</li> <li>• % increase in clarity in application of HR policies</li> </ul>
	<b>b) Increase employees competence, skills and capability</b>	i. Measure outcome success of e-learning and expand e-learning platform ii. Implement the most cost effective and efficient training models iii. Launch interactive training resource bank/database for SRC intranet and measure effectiveness	<ul style="list-style-type: none"> <li>• Increase in No. of staff following online courses</li> <li>• % reduction in amount spent on training</li> <li>• % increase in in-house training</li> </ul>
	<b>c) Enhance HR performance management</b>	i. Assess and review performance management system ii. Assess and revise strategies to address poorstaff performance ii. Implement IT based monitoring system	<ul style="list-style-type: none"> <li>• % increase in performance contract targets met</li> <li>• % of operation IT monitored</li> </ul>
	<b>d) Promote career development</b>	i. Evaluate and measure progress of succession and retention plan ii. Assess and revise Staff Recognition practices iii. Implement promotion policy iv. Implement structured Leadership and management development programme.	<ul style="list-style-type: none"> <li>• % increase in staff with long year of service</li> <li>• % reduction in staff turnover</li> <li>• % increase in internal promotion</li> <li>• 90% staff successfully complete the L&amp;MDP</li> </ul>

<b>5. Promote Good Governance</b>	<b>a) Develop strategic planning</b>	<ul style="list-style-type: none"> <li>i. Assess and monitor strategic plan</li> <li>ii. Create and implement Indicator Performance Tracking Tables</li> <li>iii. Build capacity in strategic planning, leadership and management</li> <li>iv. Review the strategic direction of SRC (including the vision, mission statement, strategic objectives)</li> <li>v. Introduce a 5 year rolling strategic plan for SRC</li> </ul>	<ul style="list-style-type: none"> <li>• % achievement of strategic objectives met</li>   <li>• SRC strategic direction reviewed</li>   <li>• 5 year rolling plan introduced</li> </ul>
	<b>b) A performance oriented organization</b>	<ul style="list-style-type: none"> <li>i. Develop reform strategy</li> <li>ii. Assess and review performance management system (PMS)</li> <li>iii. Implement a strategic planning and management system(the balance Score card)</li> <li>iv. Build positive leadership</li> <li>v. Further develop management/employee relationship building activity.</li> <li>vi. Continue to providing appropriate support and management skills to staff</li> <li>vii. Adopt change management model</li> </ul>	<ul style="list-style-type: none"> <li>• Strategy develop</li>   <li>• Number of analytical tools acquired</li> </ul>

	<p><b>c) Improve decision making</b></p>	<ul style="list-style-type: none"> <li>i. Acquire analytical tools to support decision making</li> <li>ii. Set up working teams of experts</li> <li>iii. Continue to build a “learning culture” within SRC</li> <li>iv. Further ingrain inter-departmental interaction</li> <li>v. Develop business intelligence systems</li> <li>vi. Expand management information</li> <li>vii. Develop/ acquire financial reporting and analysis tools</li> </ul>	<ul style="list-style-type: none"> <li>• Number of financial reporting/analysis acquired/ develop</li> <li>• % decrease in cost of operation</li> <li>• % of saving per heading of the budget</li> <li>• % decrease in wastage</li> <li>• % of projects completed within allocate budget</li> </ul>
	<p><b>d) Ensure an effective use of resources</b></p>	<ul style="list-style-type: none"> <li>i. Implement further cost reduction measures</li> <li>ii. Further Improve assets and resource management skills</li> <li>iii. Improve framework to allocate resources wisely</li> <li>iv. Continue to align organization needs with existing resources</li> <li>v. Measure organisation gap</li> </ul>	<ul style="list-style-type: none"> <li>• % of SRC needs met</li> </ul>

	<b>e) Enhance integrity</b>	<ol style="list-style-type: none"><li>i. Setting up internal affairs unit</li><li>ii. Enforce legal framework to combat integrity issues</li><li>iii. Publish independent assessment of corruption within SRC</li><li>iv. Continue to enhance commitment of senior/ management for fight against corruption</li><li>v. Participate in more national/international anti-corruption /integrity initiatives</li><li>vi. Publish the working relationship guidelines between SRC and the general public</li></ol>	<ul style="list-style-type: none"><li>• % decrease in number of reported integrity related cases</li><li>• % decrease in corruption cases</li><li>• Improved ranking of Seychelles (tax and customs) in international corruption index</li> <li>• % improvement of public perception of SRC image</li></ul>
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STRATEGIC OBJECTIVES	PROGRAMS	ACTIONS 2017	KEY PERFORMANCE INDICATORS
<p><b>1. Improve Voluntary Compliance and Facilitate Trade</b></p>	<p><b>Develop and implement a comprehensive compliance strategy. Develop and implement a comprehensive risk-based compliance strategy—(I) service-oriented programs: “Help customers fulfil their obligations”</b></p> <p><b>a) Improve our service delivery</b></p>	<ul style="list-style-type: none"> <li>i. Start the process to be ISO 9001 certified</li> <li>ii. Evaluate Customers Service strategy</li> <li>iii. Enhance information delivery channels</li> <li>iv. Assess IT service management</li> <li>v. Further Enhance services and facilities at decentralize locations</li> <li>vi. Evaluate and review complaint policy/procedures</li> <li>vii. Amend/adjust program for compliant taxpayers/traders</li> <li>viii. Continue to enhance interactivity of online/electronic facilities</li> <li>ix. Limit use of special release as fallback option</li> <li>x. Monitor and review service standards</li> <li>xi. Review the Taxpayer Charter</li> <li>xii. Further decentralize SRC services(physical locations)</li> </ul>	<ul style="list-style-type: none"> <li>• % increase in fully IT supported operations</li> <li>• % increase in enhanced services and facilities at disparate sites</li> <li>• % increase in businesses completing end-to-end transactions online</li> <li>• Number of special release issued</li> <li>• Number of service standards revise and updated</li> <li>• % increase in voluntary</li> </ul>

	<p><b>b) Make it easier and cheaper</b></p>	<p>xiii. Develop a fast tracking system for compliant Taxpayers</p> <p>xiv. Further develop and implement programs/strategies to improve delivery of frontline services</p> <p>xv. Sustain the lobbying for the introduction of Authorized Economic Operators</p> <p>i. Promote the use of E-services and facilities</p> <p>ii. Monitor compliance costs based on introduced measures</p> <p>iii. Continue to align procedures and processes with international best practices where applicable.</p> <p>iv. Continue to streamline and simplify processes, procedures and forms.</p> <p>v. Continue to enhance clarity and remove complexity in revenue laws, regulations and policies</p> <p>vi. Further enhance online /electronic services</p> <p>vii. Enhance the electronic interaction of all returns.</p> <p>viii. Introduce quarterly payment on a presumptive tax</p>	<p>compliance</p> <ul style="list-style-type: none"> <li>• % reduction in taxpayers compliance cost</li>   <li>• Number of processes, procedures and form streamlined</li>   <li>• % increase in number of taxpayers using e-services</li>   <li>• Number of taxes introduced for quarterly payment</li> </ul>
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	<p><b>c) Design and implement education and assistance programs</b></p>	<p>i. Continue building partnership programs with other facilitating government agencies/external stakeholders</p> <p>ii. Assess effectiveness of permanent customize educational and refresher programs</p> <p>iii. Follow up on the implementation of program with Ministry of Education for the inclusion of tax /customs related subjects in the school curriculums.</p> <p>iv. Continuously review training program for brokers and agents</p> <p>v. Enhance SRC advisory services</p>	<ul style="list-style-type: none"> <li>● % increase in partners involved programs</li> <li>● % reduction in errors in declarations</li> <li>● Number of brokers/traders/agents involved in training program</li> </ul>
	<p><b>d) Consolidate partnership with Business community</b></p>	<p>i. Review composition of consultative committees</p> <p>ii. Evaluate the effectiveness of business forums</p> <p>iii. Plan and organize activities to commemorate taxpayer day/ award</p> <p>vi. Advocate for consultative meetings to stakeholders</p>	<ul style="list-style-type: none"> <li>● Number of consultative committees reviewed</li> <li>● Number of activities organized</li> </ul>

<p><b>2. 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>a) Develop the selectivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>i. Introduce acquired IT based case selection tools</li> <li>ii. Further develop effective database</li> <li>iii. Review/improve applicable sanctions</li> <li>iv. Introduce computer assisted system for audit</li> <li>v. Assess the enforcement and risk management programs</li> <li>vi. Further review the technology that may be procured to help improve detection</li> </ul> <p><b>b) Improve the effectiveness and productivity of enforcement activities</b></p> <ul style="list-style-type: none"> <li>i. Review Enforcement related Strategy</li> <li>ii. Evaluate and update the Audit/Compliance Strategy</li> <li>iii. Further build and enhance cooperation with other international and national enforcement agencies.</li> <li>iv. Expand enforcement activities to inner islands</li> <li>v. Review the manuals for Valuation</li> </ul>	<ul style="list-style-type: none"> <li>• % increase in IT based case selection Tools</li> <li>• % on sanctions reviewed or newly introduced</li> <li>• % cases completed within set time frame</li>   <li>• % increase in voluntary compliance</li> <li>• Number of new MOU developed/ reviewed</li> <li>• Increase in % of successful audits/prosecutions</li> </ul>
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	<b>c) Improve business processes</b>	<ul style="list-style-type: none"> <li>iv. Monitor/enhance the thin client model IT systems</li> <li>v. Further enhance functionalities in CMS and Ayscuda World</li> </ul> <ul style="list-style-type: none"> <li>i. Assess the effectiveness of revenue –generating processes(collections and audits)</li> <li>ii. Revise existing SOPs and manuals where necessary</li> <li>iii. Evaluate the measures introduced to reduce revenue losses through process improvements and controls in key functions(compromises, waivers, write-offs, refunds, credits)</li> </ul>	<p>failure</p> <ul style="list-style-type: none"> <li>• % increase in revenue collected from collection and audit</li> <li>• Number of SOPs/manuals revised</li> </ul>
	<b>d) Improve the legal framework</b>	<ul style="list-style-type: none"> <li>i. Restructure the legal unit</li> <li>ii. Review comprehensively the Customs laws and procedures for customs and excise</li> <li>iii. Be up to date with all developments on tax transparency and any other international initiatives: BEPS, transfer pricing.</li> <li>iv. Provide research tools of better quality to the legal unit to provide taxpayer with the most accurate</li> </ul>	<ul style="list-style-type: none"> <li>• Decrease of inconsistencies between sections of the same act</li> <li>• implementation of clear and transparent procedures</li> <li>• Smooth implementation of international requirement</li> <li>• Subscribe to a reputed service provider with rich data base.</li> </ul>

	<p><b>e) Design and implement a multi-year support service strategy, programs and annual plans</b></p>	<p>views and assist in drafting relevant and pertinent notes.</p> <p>v. Acquire/Develop tools to facilitate the access to law by taxpayers and revenue officers: guideline and interpretation notes and internal law library with internal notes on subjects of interests.</p> <p>i. Further align internal service delivery to the SRC strategic plans</p> <p>ii. Evaluate and review the logistics and resources control manual</p> <p>iii. Further enhance and control the transportation service delivery</p> <p>iv. Review and adjust (if needed) resource allocation on regular basis</p> <p>v. Continue to reduce working environment risks</p> <p>vi. Develop a 3 years SRC Learning and Development strategy.</p> <p>vii. Develop a Support Service Division action plan to support all SRC activities</p>	<ul style="list-style-type: none"> <li>• Number of tools developed per revenue laws.</li>   <li>• Review of admin procedures manual report 4 times per year</li> <li>• Reduction in transport related complaints.</li>   <li>• Establishment of an H&amp;S committee.</li> <li>• SRC L&amp;D strategy 2018 – 2020 developed.</li> <li>• Action plan developed and published.</li> </ul>
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<b>4.Design a dynamic and professional workforce</b>	<b>a) Designing and implementing a comprehensive and a predictive HR strategy</b>	i. Assess and revise the SRC Learning and Development strategy.	<ul style="list-style-type: none"> <li>• SRC L&amp;D strategy 2015 – 2017 assessed &amp; reviewed.</li> </ul>
	<b>b) Increase employees competence, skills and capability</b>	i. Enhance interactive training resource bank/database for SRC intranet and measure effectiveness ii. Strengthen technical knowledge for all SRC staff	<ul style="list-style-type: none"> <li>• % of operations IT-monitored and reported on</li> <li>• Implementation of a PIP program.</li> </ul>
	<b>c) Enhance HR performance management</b>	i. Review IT-based monitoring system ii. assess and review the performance management system iii. Further develop and implement strategies to address poor performance areas iv. Assess and review the mentoring and coaching program v. Review all existing HR policies	<ul style="list-style-type: none"> <li>• HR policies reviewed</li> </ul>



	<b>c) Improve decision making</b>	<ul style="list-style-type: none"> <li>i. Enhance capabilities of analytical tools to support decision making</li> <li>ii. Enhance business intelligence systems</li> <li>iii. Enhance the management information systems</li> <li>iv. Enhance Employer-Employee relationship</li> <li>v. Provide Actionable Performance Information to better inform decision making.</li> </ul>	<p>features</p> <ul style="list-style-type: none"> <li>• % increase in detection of fraud + tax underpayment cases</li> <li>• % increase in reporting and financial analysis features</li> </ul>
	<b>d) Ensure an effective use of resources</b>	<ul style="list-style-type: none"> <li>i. Enhance internal control(data confirmation/validation exercise)</li> <li>ii. Enhance cost reduction measures</li> <li>iii. Enhance assets and resource management</li> <li>iv. Analyze and use data to improve the allocation of resources</li> <li>v. Enhance the IT recycling techniques.</li> <li>vi. Build resource management skills</li> <li>vii. Monitor, evaluate and audit capacity building events effectively.</li> <li>viii. Develop framework to allocate resources wisely</li> <li>ix. Review large scale office</li> </ul>	<ul style="list-style-type: none"> <li>• % decrease in cost of operation</li> <li>• % of saving per heading of the budget</li> <li>• % decrease in wastage</li> <li>• Provision of asset management training to admin officers</li> <li>• 50% of SRC capacity building events evaluated and audited</li> <li>• Complete review of resource allocation procedure.</li> </ul>



	<p><b>e) Enhance integrity</b></p>	<p>assessment to better plan and make use of limited space</p> <ul style="list-style-type: none"><li>i. Initiate the setting up of internal affairs unit</li><li>ii. Put in place legal framework to combat integrity issues</li><li>iii. Develop and Standardize SRC Integrity and good governance training program</li><li>iv. Review policies to mitigate new arising trends</li></ul>	<ul style="list-style-type: none"><li>• Good governance and integrity training program developed</li></ul>
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