

RWANDA REVENUE AUTHORITY



TAXES FOR GROWTH AND DEVELOPMENT

RRA ACTION PLAN 2017/18

June 2017

FOREWORD BY THE COMMISSIONER GENERAL



The fiscal year 2017/18 is the third and final year in the RRA Strategic Plan 2015/16-2017/18. It is an engaging period with both successes and expected challenges. The RRA action plan for the fiscal year 2017/18 is based around the five strategic priorities reflected in this strategic plan and directly linked to our strategic goal—optimised revenue collection.

As an organization, we will continue to believe and work hard to sustain the culture of achieving the revenue targets and other key activities planned for the fiscal year 2017/18.

In a nutshell, we have a total revenue target of Rwf **1,266.6 billion** composed of RRA tax and non-tax revenue targets and local government tax and fees revenue targets. This ambitious target requires an extra effort from RRA as well as greater cooperation from our stakeholders.

During this period, we will introduce the Future Operating Model to make RRA an IT and data-driven organization, promote RRA to be an employer of choice and build a culture of continuous improvement. This includes considering our people, processes, technology and organization in order to meet the demands of our future operating context and deliver on our vision to be a “world class revenue agency fully financing national needs.”

To improve compliance and widen the tax base, we will upgrade the Electronic Billing Machines, monitor and enforce the usage of EBM version 2 and enhance usage of existing risk management tools to carry out data matching in order to ensure compliance across all tax types. We will also introduce the use of a Geographic Information System tool to improve the resource efficiency of RRA’s collection of Local Government taxes and fees by offering guidance to field work. Moreover, we will continue to implement a communication strategy aimed at modernizing taxpayer education and awareness programs as a key ingredient in boosting voluntary compliance

Internal and external audit recommendations will be implemented as a priority, and a four-year integrity and anti-corruption strategy will be carried out to help prevent, detect and report corruption and other malpractices in the taxation system.

On behalf of the Board of Directors and Staff, I wish to extend our utmost appreciation to the taxpaying community in Rwanda for honouring their tax obligations. I promise RRA will continue to respond to your needs. Through combined efforts of all stakeholders, we will adhere to our financial commitments while continuing to serve you to our best ability.

A handwritten signature in blue ink, appearing to read 'Richard Tusabe', with a long horizontal flourish extending to the right.

Richard TUSABE
Commissioner General

I. INTRODUCTION

This 2017/18 RRA Action Plan is the third and the last implementing the current RRA Strategic Plan 2015/16 - 2017/18. It describes the key activities that will be accomplished in FY 2017/18 in order to successfully achieve the RRA Strategic Plan targets.

As per the 2015/16 - 2017/18 Strategic Plan, the RRA action plan key priorities are to:

- Enhance tax compliance
- Improve VAT administration
- Widen the tax base
- Improve provision of taxpayer services
- Strengthen internal capacity and coordination.

This Action Plan intends to continue significant progress across each of these priorities and creates the necessary platform for their implementation over the Action Plan period.

II. CORPORATE STATEMENTS

In order for the RRA to focus its resources on those services that contribute to Government priorities, it is necessary to define a mission statement, vision and core values. The intention is to develop a shared understanding of the RRA's overall goal which is to *optimise revenue collection*, in order to provide the foundation upon which the action plan is based.

RRA's corporate statements are defined below.

2.1 MISSION

Mobilize revenue for national development through efficient and equitable services that promote business growth.

2.2 VISION

To become a world-class efficient and modern revenue agency, fully financing national needs.

2.3 CORE VALUES

The guiding principles to our activities as an organization both internally and externally will be guided by the following core values:

- **Integrity:** being honest and sincere, and having moral or ethical convictions that lead you to do the right thing in all circumstances, even if no one is watching you.
- **Transparency:** with due regard to confidential information, work is done in an open way so that people can trust that we are fair and honest.
- **Professionalism:** providing quality service, being reliable and responsible, not upsetting one another intentionally, always endeavoring to present negative feedback constructively, and taking pride and ownership in all that we do and say.

- **Customer focus:** providing timely, responsive and proactive service to all our customers, meeting their legal needs, asking them what we could have done better to check if they are sufficiently satisfied, and implementing their appropriate suggestions and requests.
- **Teamwork:** providing support to one another without having to be asked, helping others to achieve their deadlines, working co-operatively, respecting one another's views, making work environment fun and enjoyable, and bringing conflict out into the open and dealing with it constructively.

III. SWOT ANALYSIS

RRA has conducted an analysis of the environment to determine our strengths, weakness, opportunities and threats (SWOT). The SWOT analysis will allow us to find the best match between external and internal environmental trends that manifest as strengths, weaknesses, opportunities and threats. As such, this SWOT analysis helps to exploit opportunities and overcome weaknesses at the same time protects the organization from threats of the external environment through development of contingent plans.

3.1 Strengths

- a) Strong commitment of RRA staff;
- b) Existence of strong taxpayer education program;
- c) Enhanced RRA operations through modern ICT systems and infrastructure;
- d) Use of Electronic Billing Machines for efficient administration of VAT;
- e) Implementation of RRA Data Warehouse System;
- f) Implementation of Single Customs Territory for EAC countries;
- g) Strong partnership collaboration;
- h) Existence of a fully fledged in house training institute and continuous support to staff capacity building;
- i) Improved customer care and service delivery;

3.2 Weaknesses

- a) Low tax to GDP ratio at **15.2%** that remains far below the **18%** average for the Sub-Saharan Africa;
- b) Limited analytical skills to influence tax policy;
- c) Limited skills in some technical areas e.g. project management;
- d) Low domestic tax audit coverage;
- e) Loopholes existing in taxation laws;
- f) Delay in recovering tax arrears;
- g) Low quality data from the point of data capture up to dissemination point;
- h) Inadequate monitoring and evaluating mechanism of corporate priorities.
- i) Corruption practices amongst some RRA officers;
- j) Poor reading and research culture among RRA staff.

3.3 Opportunities

- a) Stable political and economic environment;
- b) Strong political support;
- c) Further development of the risk management function;
- d) Certification of taxpayers financial statements;
- e) All-inclusive national ICT strategy.
- f) Professionnalisation of tax advisors.

3.4 Threats

- a) Existence of a cash based economy in the country encouraging non-compliance for some tax payers
- b) Tax base erosion due to increasing tax-incentives and exemptions;
- c) New and constantly-evolving smuggling techniques;
- d) Tax planning activities by some taxpayers;
- e) Low compliance levels by some taxpayers to declare and pay taxes due and on EBM usage;
- f) Transfer pricing by multi-national corporations.
- g) Staff turnover due to comparatively better remuneration by the private sector;
- h) Resistance to change to new technologies;

IV. ACTION PLAN PRIORITIES FOR 2017/18

The 2017/18 Action Plan aims to accomplish significant progress on the priorities of the 2015/16-2017/18 RRA Strategic Plan in addition to achieving the revenue collection targets.

In FY 2017/18, RRA will continue to focus on optimization of revenue collection from the current levels to enable the Government to meet its economic and social obligations.

For the financial year 2017/18, tax revenue projections have been set to Rwf **1,219.3 billion** of which **Rwf 1,200.3 billion** will come from Central Government Taxes and **Rwf 19.0 billion** from Local Government Taxes. In addition, RRA has to collect **Rwf 47.3 billion** of non-tax revenues, of which **Rwf 32.5 billion** will be collected from Local Government Fees, while **Rwf 14.8 billion** is expected to come from non-tax revenue collected by RRA on services.

Revenue projections for FY 2017/18 are underpinned by several on-going as well as new initiatives to be implemented by RRA according to its five strategic priorities which are: enhance tax compliance, improve VAT administration, widen the tax base, improve provision of taxpayer services and strengthen internal capacity and coordination.

KEY ACTIVITIES TO CONSIDER IN THESE AREAS

1. Enhance tax compliance

The following key activities will be performed by RRA towards the achievement of this priority:

- a) Implement compliance improvement plan 2017/2018.
- b) Establish a mechanism to measure taxpayer compliance levels.
- c) Carry out tax registry clean up.
- d) Enhance tax audit efficiency by implementing tax and post clearance audit plans, partnering with external auditors and carrying out transfer pricing audit cases.
- e) Share the updated valuation databases within EAC countries and further analyse risk products.
- f) Establish strategic partnerships at regional and international level on information exchange to facilitate tax investigation activities.
- g) Implement fully the Electronic Cargo Tracking System.
- h) Carry out enforcement operations of tax arrears.
- i) Conduct awareness campaigns through Radio, TV, mobile phones, online media, print media and other media channels.
- j) Enhance the use of social media communication platforms targeting specific category of taxpayers as an alternative means of increasing compliance levels.
- k) Negotiate for signing MOUs and information exchange agreements with Switzerland, Germany and Seychelles.
- l) Train and sensitise stakeholders on AEO program.
- m) Handle on time appeal cases.
- n) Enhance litigation management by setting up database on court rulings, developing e-litigation system and developing online application for appeal in customs.
- o) Conduct review of tax laws.
- p) Compile and publish updated version of existing tax laws and regulations.

2. Improve VAT administration

Under this priority, we will focus on the following activities:

- a) Intensify EBM back office monitoring and field operations.
- b) Implement the EBM communication strategy.
- c) Upgrade Back-end EBM Hardware and Software and ensure its maintenance.
- d) Conduct a study on VAT rebate mechanism and communicate findings to relevant stakeholders for feedback.
- e) Extend the usage of Supply Chain Management System.
- f) Conduct EBM impact assessment on VAT registered taxpayers.
- g) Reinforce data matching of input/output VAT in order to quickly highlight risky taxpayers.
- h) Conduct a study on taxing e-commerce to mitigate VAT evasion on e-services and goods.

3. Widen the tax base

RRA will concentrate on the following key activities in order to widen the tax base:

- a) Roll out EBMs to non-VAT registered taxpayers and ensure their usage.
- b) Implement business sector approach VAT registration.
- c) Reinforce data matching capability by strengthening the Data Warehouse Business Intelligence system and exchanging information with other institutions.
- d) Enhance LG software and integrate LG database with those of 4 external stakeholders.
- e) Carry out enforcement of arrears for local government taxes and fees.
- f) Conduct feasibility study on establishment of a property valuation system.
- g) Carry out local government taxpayer registration.

4. Improve provision of taxpayer services

Key activities in this priority will entail:

- a) Sensitize and educate taxpayers and other key stakeholders through seminars, meetings, tax clinics, tax education, dialogues, consultative meetings, tax friend clubs and call centre.
- b) Sign MOUs with various stakeholders in specific sectors aimed at extending continuous training of newly recruited taxpayers.
- c) Organize Taxpayers' appreciation Day and reward selected best taxpayers.
- d) Produce promotional materials branded with RRA messages, publicity and educational materials.
- e) Put in place and use software to monitor the implementation of RRA service charter.
- f) Create back office knowledge systems to support call center staff to give accurate and responsive information.
- g) Activate RRA website- live chat.
- h) Conduct customer satisfaction survey on RRA level of service delivery.
- i) Put in place a mechanism for responding to all taxpayers' feedback.

5. Strengthen internal capacity and coordination

The following activities will be considered in 2017/18 in order to strengthen internal capacity and coordination and build RRA to become the employer of choice:

5.1 Strengthen human resources management through the following initiatives:

- a) Design future operating model and finalise proposals for new organisation structure and remuneration package.
- b) Develop job role specifications in line with future operating model.
- c) Develop selection criteria and selection methodology to match existing RRA staff to roles in the new operating model.
- d) Conduct staff recruitment and selection process using online system.
- e) Explore possible RRA staff welfare initiatives and submit them for approval.
- f) Create staff engagement guide for managers.
- g) Conduct staff satisfaction survey.

5.2 Strengthen internal control systems, skills capacity and working environment by performing the following activities:

- a) Conduct internal audits and Quality Management Systems audits and implement their recommendations.
- b) Implement the ISO 27001 Standard (for Information Security Management Systems) and invite certification auditor.
- c) Implement integrity and anti-corruption strategy and partner with relevant stakeholders on this, e.g. Ombudsman and Transparency International.
- d) Develop capacity building strategy.
- e) Implement RRA staff training plan.
- f) Streamline RRA collaboration and coordination in capacity building, with other Revenue Administrations.
- g) Secure accreditation for tax and customs courses.
- h) Monitor the implementation of risk mitigation strategies and produce reports.
- i) Carry out a study for modification works for RRA complex, acquire baggage scanners, extend number plate's production workshop and acquire number plate machine.
- j) Implement fully SAGE X3.
- k) Carry out clean up of suspense account.
- l) Produce and submit revenue accountability and entity financial reports.

5.3 Enhance sustainability and security of IT systems by implementing the following initiatives:

- a) Complete e-tax enhancement modules (refund, tax audit, tax account & data migration, debt management and appeal modules).
- b) Integrate e-tax system with those of new stakeholders (MINECOFIN, BNR, MIFOTRA and RGB).
- c) Establish My RRA project.
- d) Enhance IT systems sustainability and Business Continuity (Supply, installation and commissioning of cooling system, renovate electrical cabling, upgrade Data Storage system, upgrade Core Switches and acquire DELL support).
- e) Acquire MS Project licenses and maintain the existing IT asset and licenses.
- f) Stabilisation of automated Tax and Non Tax systems.

- g) Provide and upgrade internet facilities.
- h) Interface Single Window with 2 additional agencies (RURA, RNRA).
- i) Automate statements of offence and develop online application for the renewal of temporary importation.

5.4 Strengthen research, data analysis, monitoring and evaluation by carrying out following activities:

- a) Conduct research and studies and coordinate the implementation of tax policy.
- b) Provide input in setting revenue targets and prepare and disseminate statistical information on revenue data and other publications.
- c) Enhance usage of Data Warehouse and Business Intelligence System.
- d) Prepare and monitor the implementation of RRA action plans.

V. MONITORING AND EVALUATION FRAMEWORK

In order for the 2017/18 Action Plan to be effective and to ensure the relevant activities are implemented, a clear and defined monitoring and evaluation framework is required. The following monitoring and evaluation framework logically links outputs and activities to the RRA strategic priorities. Indicators and baseline statistics have been identified and annual targets have been set.

Implementation and progress will be closely monitored by the RRA Senior Management Team (SMT) who will discuss monitoring reports to ensure significant progress towards achieving the targets and key priorities set out in this action plan.

RWANDA REVENUE AUTHORITY ACTION PLAN FOR FY 2017/18

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
STRATEGIC GOAL: OPTIMISED REVENUE COLLECTION					
Amount of total RRA tax revenue collection.	Rwf 1,086.5 billion.	Rwf 1,200.3 Bn Q1: Rwf 281.1 Bn Q2: Rwf 291.5 Bn Q3: Rwf 307.9 Bn Q4: Rwf 319.8 Bn	Refer to priorities and sub-priorities below.		RRA
Amount of LTO tax revenue collection.	Rwf 479.0 billion.	Rwf 555.9 Bn Q1: Rwf 131.2 Bn Q2: Rwf 131.0 Bn Q3: Rwf 144.3 Bn Q4: Rwf 149.4 Bn	Refer to priorities and sub-priorities below.		LTO
Amount of SMTO tax revenue collection.	Rwf 165.4 billion.	Rwf 169.5 Bn Q1: Rwf 38.3 Bn Q2: Rwf 40.3 Bn Q3: Rwf 46.1 Bn Q4: Rwf 44.8 Bn	Refer to priorities and sub-priorities below.		SMTO
Amount of DTD Provinces tax revenue collection.	Rwf 78.3 billion.	Rwf 80.96 Bn Q1: Rwf 17.65 Bn Q2: Rwf 20.35 Bn Q3: Rwf 20.76 Bn Q4: Rwf 22.2 Bn	Refer to priorities and sub-priorities below.		R&DT

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Amount of CSD revenue collection (incl. Road Fund).	Rwf 356.9 billion.	Rwf 392.7 Bn Q1: Rwf 93.3 Bn Q2: Rwf 99.3 Bn Q3: Rwf 96.7 Bn Q4: Rwf 103.4 Bn	Refer to priorities and sub-priorities below.		CSD
Amount of Local Government tax revenue collection.	Rwf 17.5 billion.	Rwf 19.0 Bn Q1: Rwf 0.7 Bn Q2: Rwf 1.2 Bn Q3: Rwf 15.6 Bn Q4: Rwf 1.5 Bn	Refer to priorities and sub-priorities below.		R&DT
Amount of Local Government fees revenue collection.	Rwf 29.4 billion.	Rwf 32.5 Bn Q1: Rwf 6.1 Bn Q2: Rwf 11.7 Bn Q3: Rwf 8.1 Bn Q4: Rwf 6.6 Bn	Refer to priorities and sub-priorities below.		R&DT
Amount of RRA non-tax revenue collection.	Rwf 15.4 billion.	Rwf 14.8 Bn Q1: Rwf 3.7 Bn Q2: Rwf 3.7 Bn Q3: Rwf 3.6 Bn Q4: Rwf 3.8 Bn	Refer to priorities and sub-priorities below.		Finance

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
OUTCOME / STRATEGIC PRIORITY 1: ENHANCED TAX COMPLIANCE					
Implementation level of the compliance improvement plan for FY 2017/18.	80%	85%			CRM
<i>Output/Sub-priority 1.1: Compliance management system strengthened</i>					
Number of M&E reports on the implementation of compliance improvement plan 2017/18.	4	4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	<p>Conduct 4 monitoring and evaluations of the compliance improvement plan 2017/18 and produce reports.</p> <p>Conduct a comparative analysis of assets values as declared in taxpayers' financial statements and valued declared in insurance companies.</p> <p>Report on taxpayer compliance levels.</p> <p>Conduct economic sectors performance and tax compliance analysis.</p> <p>Develop compliance improvement plan for FY 2018/19.</p>	<p>Sept 2017-Jun 2018</p> <p>Oct-Nov 2017</p> <p>Quarterly</p> <p>July-December 2017</p> <p>April-June 2018</p>	CRM

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Level of taxpayer registry cleaned up.	75%	100% Q1: 100%	Complete tax registry clean up for all taxpayers.	July-September 2017	SMTO
% of tax returns filed on time to total expected returns.	95%	96% Q1: 96% Q2: 96% Q3: 96% Q4: 96%	Engage insurance companies with the view of exchanging information and foster communication to improve tax compliance. Identify non filers after due date for all tax centres and generate related reports. Call before next due date taxpayers who didn't file previous returns and produce reports on taxpayers called. Identify nil filers, generate related reports and inform them about their filing status.	August 2017 Monthly Monthly Monthly	SMTO SMTO, LTO, R&DT SMTO, LTO, R&DT SMTO, LTO, R&DT
Tax paid on time as % of tax declared.	98%	99% Q1: 99% Q2: 99% Q3: 99% Q4: 99%	Identify non payers after due date, generate related reports and inform them about their payment status.	Monthly	SMTO, LTO, R&DT

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Percentage of dormant taxpayers (stop and never filers) to total registered taxpayers.	26.3%	24%	Identify dormant taxpayers and generate related quarterly reports.	Quarterly	SMTO, LTO, RDT
% of additional tax re-assessed (through tax audits) to self-assessed.	Tax audits for Large Taxpayers: 16.0%	16.0%	Partner with external auditors and carrying out transfer pricing audit cases.	Jul 2017-Jun 2018	LTO
	Tax audits for Medium Taxpayers: 40%	40%			
	Tax audits for Small Taxpayers: 47.0%	47%			
Number of domestic tax audit cases completed.	LTO: 86	130 (120 comprehensive and 10 issue oriented audit cases) Q1: 32 Q2: 33 Q3: 32 Q4: 33	Implement fully the LTO tax audit plan. Develop guidelines to be used in allocating senior auditors to work with outsourced tax auditors for capacity building purposes. Apply one tax auditor policy and set targets on number of cases to be concluded by each auditor.	Jul 2017-Jun 2018 August 2017 Jul 2017-Jun 2018	LTO
	SMTO Kigali: 172	180 (60 comprehensive and 120 issue oriented audit cases)	Implement fully the SMTO tax audit plan.	Jul 2017-Jun 2018	SMTO

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
		Q1: 40 Q2: 56 Q3: 46 Q4: 38			
	Provinces: 290	300 (100 comprehensive and 200 issue oriented audit cases) Q1: 75 Q2: 75 Q3: 75 Q4: 75	Implement fully the RRA Provinces tax audit plan.	Jul 2017-Jun 2018	R&DT
Number of Local Government tax audit cases completed.	60	48 (comprehensive) Q1: 15 Q2: 9 Q3: 9 Q4: 15	Implement fully the Local Government tax audit plan.	Jul 2017-Jun 2018	R&DT
Number of post clearance audit cases completed.	Post Clearance Audits (CSD): 108	110 Q1: 26 Q2: 28 Q3: 28 Q4: 28	Implement fully the post-clearance audit plan.	Jul 2017-Jun 2018	CSD

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Average number of tax audit cases completed per auditor.			Put in place a mechanism for recording number of tax audit cases completed per auditor and start reporting on it.	July-September 2017	LTO, SMTO, R&DT
• <i>Comprehensive</i>	Not available	Establish baseline			
• <i>Issue</i>	Not available	Establish baseline			
• <i>Desk audit</i>	Not available	Establish baseline			
Average time to complete tax audit by type of audit			Put in place a mechanism for recording time spent on each tax audit case by each tax auditor and start reporting on it.	July-September 2017	LTO, SMTO, R&DT
• <i>Comprehensive</i>	4 months	4 months			
• <i>Issue</i>	30 days	30 days			
• <i>Desk audit</i>	15 days	15 days			
Number of times for updating the valuation data base.	4	4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Update valuation database and share it with EAC countries. Conduct research on customs declared values and sale prices and produce report. Conduct two visits to verify manufacturing processes for EAC manufacturers.	Quarterly January-June 2018 Jul 2017-June 2018 (S1 & S2)	CSD

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			<p>Conduct 4 meetings with taxpayers in sensitive sectors (rice, liquors & wines, vehicles, spare parts).</p> <p>Develop a proposal to explore the possibilities of establishing offices in strategic locations e.g. China and Dubai as a way of solving customs valuation challenges</p>	<p>Quarterly</p> <p>September 2017</p>	
Number of public auctions.	2	<p>4</p> <p>Q1: 1</p> <p>Q2: 1</p> <p>Q3: 1</p> <p>Q4: 1</p>	Conduct public auction on quarterly basis.	Quarterly	CSD
Number of revenue investigations cases completed.	28	<p>28</p> <p>Q1 : 5</p> <p>Q2 : 5</p> <p>Q3 : 8</p> <p>Q4 : 10</p>	<p>Conduct comprehensive tax investigations, gather facts and evidences of tax fraud and prepare investigation reports.</p> <p>Establish strategic partnerships at regional and international level on information exchange to facilitate tax investigation activities.</p>	<p>Jul 2017-Jun 2018</p> <p>Jul 2017-Jun 2018</p>	<p>RI&ED</p> <p>RI&ED</p>

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Number of joint investigations with the sister revenue authorities.		4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Conduct joint investigations with the sister revenue authorities. Prepare and share on quarterly basis country data on all consignments transacted through Single Customs Territory. Organize on quarterly basis EAC commissioners of investigation meeting.	Jul 2017-Jun 2018 Jul 2017-Jun 2018 Jul 2017-Jun 2018	RI&ED
Number of strategic informants working with RRA.	Domestic taxes: 20 Cross border trade: 180	20 (Q1:5, Q2:5, Q3:5, Q4:5) 180 (Q1:45, Q2:45, Q3:45, Q4:45)	Identify risky areas for recruiting strategic informants and recruit them.	Jul 2017-Jun 2018	RI&ED
Number of fraud cases prosecuted.	20	20 Q1: 5 Q2: 5 Q3: 5 Q4: 5	Identify fraud cases, compile evidences, prepare technical reports and forward them for prosecution.	Jul 2017-Jun 2018	RI&ED
Number of intelligence risk based operations conducted.	16	20 Q1: 5 Q2: 5 Q3: 5 Q4: 5	Conduct intelligence based operations in Kigali and provinces and establish statements of offences.	Jul 2017-Jun 2018	RI&ED

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Full implementation of ECTS.	System developed and control room established.	Q2: CCTV camera and Number Plate Recognition system installed.	Installation of closed circuit television cameras and number plate recognition system to all identified sites.	July-December 2017	CSD
		Q 2 : ECTS interface with ASYCUDA	Customize ECTS to Rwanda environment and interface with ASYCUDA.	August-December 2017	
		Q3: Full implementation.	Full implementation of ECTS.	March 2018	
Amount of tax arrears collection.	LTO : Rwf 17.1 bn	Rwf 25.5 billion	Carry out enforcement operations of tax arrears.	Jul 2017-Jun 2018	LTO, SMTO, R&DT, CSD
	SMTO : Rwf 19.7 bn	Rwf 20.8 billion			
	Regions: Rwf 2.0 bn	Rwf 4.9 billion			
	Customs : Rwf 19.6	Rwf 18.7 billion			

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
<i>Output/Sub-priority 1.2: Compliance campaigns conducted</i>					
Level of implementation of the annual work plan of the communication strategy.	63.2%	100% Q1: 20% Q2: 45% Q3: 75% Q4: 100%	Implement the annual work plan 2017/18 of the communication strategy and produce the related progress reports on quarterly basis.	Jul 2017-Jun 2018	TPS
			Enhance the use of social media communication platforms targeting specific category of taxpayers as an alternative means of increasing compliance levels.	Jul 2017-Jun 2018	
			Communicate to the public on the possibility to pay land lease fees gradually before deadline.	Aug-Sept 2017	
<i>Output/Sub-priority 1.3: Stakeholder partnership and collaboration strengthened</i>					
Number of new information exchange agreements and MOUs signed with key partners.	3	3 Q3: 2 Q4: 1	Negotiate for signing MOUs and information exchange agreements with: <ul style="list-style-type: none"> • Switzerland • Germany • Seychelles 	Dec 2017-Mar 2018 Mar-June 2018 Oct 2017-March 2018	L&BS

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Number of meetings for Monitoring and Evaluation (M&E) of Single Customs Territory (SCT).	4	2 Q2 : 1 Q4 : 1	Participate in M&E of SCT implementation.	Sept 2017-June 2018	CSD
			Develop the e-EAC certificate of origin between RRA and URA.	July-December 2017	CSD
Number of Authorised Economic Operators (AEO) accredited.	25	28	Train and sensitise stakeholders on AEO program.	Jul 2017-Jun 2018	CSD
<i>Output/Sub-priority 1.4: RRA litigation management improved</i>					
Number of practice notes published.	4	4 Q1 : 1 Q2 : 1 Q3 : 1 Q4 : 1	Develop and publish 4 practice notes.	Jul 2017-April 2018	L&BS
% of cases won by RRA to total tax related cases heard by Courts.	75%	76% Q1 : 76% Q2 : 76% Q3 : 76% Q4 : 76%	Handle on time appeal cases.	Jul 2017-Jun 2018	L&BS
			Set up database on court rulings.	Jul 2017-Mar 2018	
Level of completion of e-litigation system development to track status of appeal and court cases.	Manual litigation management system.	Litigation information management system in UAT.	Develop system requirement specification document. Carry out system analysis and design.	Oct-Dec 2017 Jan-Mar 2018	IT

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			Carry out software development and testing.	Apr-Jun 2018	
Publication of customs appeal procedures.	N/A	Customs appeal procedures developed and published.	Develop and publish customs appeal procedures.	Sept-Dec 2017	CSD
<i>Sub-priority 1.5: Tax laws reviewed and standardized</i>					
Number of tax legislations reviewed.	3	2	Review tax legislations to enable the implementation of EBM compliance strategy.	Jul-Dec 2017	L&BS
			Compile and publish updated version of existing tax laws and regulations.	April-May 2018	L&BS
OUTCOME / STRATEGIC PRIORITY 2: IMPROVED VAT ADMINISTRATION					
Year on year percentage change in VAT collections.	9.6%	11.8%			DTD, CSD
<i>Output/Sub-priority 2.1: EBM strategy implemented</i>					
Percentage of VAT registered taxpayers having EBM.	71%	80% Q1: 72% Q2: 74% Q3: 76% Q4: 80%	Develop V-SDC platform.	Aug 2017- Mar 2018	CDTD'Office (EBM unit)
			Monitor on monthly basis new VAT registered taxpayers and sensitise them to buy EBM.	Jul 2017-Jun 2018	

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Year-on-year percentage change in number of EBM invoices issued.	12%	15% Q1: 15% Q2: 15% Q3: 15% Q4: 15%	Strengthen RRA IT – back office capabilities in order to reduce human interventions and guide field monitoring activities. Conduct 12 EBM enforcement operations in Kigali City by staff from different departments and 12 in each Province (1 per month). Conduct 120 mystery shopping cases (10 per month). Upgrade the EBM system. Conduct a study on taxing e-commerce to mitigate VAT evasion on e-services and goods. Conduct EBM impact assessment on VAT registered taxpayers.	Jul 2017-Jun 2018 Jul 2017-Jun 2018 Jul 2017-Jun 2018 July 2017-March 2018 Sept-Dec 2017 January-March 2018	CDTD'Office (EBM unit)
Level of establishment of VAT rebate mechanism.	0%	85% Q1: 5% Q2: 50% Q3: 75% Q4: 85%	Conduct feasibility study on VAT rebate mechanism and communicate findings to relevant stakeholders for feedback.	July-October 2017	CDTD'Office (EBM unit)

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			Development, testing and deployment of the VAT rebate system.	Nov 2017-Jan 2018	
			Conduct piloting phase of VAT rebate system.	February-June 2018	
Number of taxpayers having the Supply Chain Management System.	50	500	Identify large and medium taxpayers who will be requested to use the SCM software.	July-September 2017	CDTD'Office (EBM unit)
			Provide training to the identified taxpayers.	January 2018	
			Distribute the SCM software to the identified taxpayers.	February-March 2018	
<i>Output/Sub-priority 2.2: VAT administration improved</i>					
Average number of days to issue a VAT refund.	Automatic refund: 52 days	30 days	Reinforce data matching of input/output VAT in order to quickly highlight risky taxpayers.	Jul 2017-Jun 2018	LTO, SMTO
	Audited refund: 292 days	90 days	Produce refund management manual to address refund challenges.	Oct-Nov 2017	

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
OUTCOME / STRATEGIC PRIORITY 3: WIDENED TAX BASE					
Year on year percentage change in total number of taxpayers in taxpayer registry.	16.2%	15%			
<i>Output/Sub-priority 3.1: EBM rolled out to all traders</i>					
Number of activated EBM.	16,907	25,000 Q1: 17,507 Q2: 18,107 Q3: 21,407 Q4: 25,000	Certification of EBM devices by nature of business activities for affordability and efficiency, which communicate with the SCM System with cashless options. Develop O-CIS platform and mobile application system. Roll out EBMs to non-VAT registered taxpayers.	July-December 2017 Aug 2017-Mar 2018 January-June 2018	CDTD'Office (EBM unit)
<i>Output/Sub-priority 3.2: Tax register expanded</i>					
Year on year percentage change in total number of VAT registered taxpayers.	19%	20%	Implement business sector approach VAT registration. Identify and register for VAT importers and exporters with threshold turnover using BI system.	Jul 2017-Jun 2018 Jul 2017-Jun 2018	SMTO, R&DT SMTO, R&DT

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			Review CIT/PIT turnovers and register taxpayers with VAT turnover threshold.	Jul 2017-Jun 2018	SMTO, R&DT
Year on year percentage change in total number of PIT and CIT registered taxpayers.	5%	6%	Revise the audit manual to include a section on widening the tax base through the audit process.	Aug-Sept 2017	SMTO, R&DT
			Review trading licence taxpayers to identify potential taxpayers to be registered for income tax.	March-May 2018	SMTO, R&DT
			Identify and register importers without tax accounts using BI system.	Jul 2017-Jun 2018	SMTO, R&DT
<i>Output/Sub-priority 3.3: Local government tax/fees collection improved</i>					
Year on year percentage change in total local government revenue collection.	0.2%	9.8%	Design a proposal to separate the current management of R&DT office functions.	Aug-Sept 2017	R&DT
			Develop and implement a strategy to engage LG authorities (Imidugudu) in sharing information on local government taxes/fees.	Aug-Dec 2017	

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			<p>Carry out enforcement of arrears for local government taxes and fees.</p> <p>Explore mechanisms for effective enforcement of rental contracts to prevent identified evasion.</p> <p>Conduct feasibility study on establishment of a property valuation system.</p>	<p>Jul 2017-Jun 2018</p> <p>August 2017</p> <p>January-March 2018</p>	
Level of integration of Geographic Information System (GIS).	0%	<p>100%</p> <p>Q1: 10%</p> <p>Q2: 50%</p> <p>Q3: 80%</p> <p>Q4: 100%</p>	<p>Contact RNRA to investigate whether the geographic parcel data is readily available</p> <p>Sign a Memorandum of Understanding (MoU) with RNRA to access the data.</p> <p>Provide the GIS application ready for implementation.</p> <p>Purchase tablets and set-up with the Collectors App.</p> <p>Develop training material for the application and maintenance of the new tools and conduct training.</p>	<p>Aug 2017</p> <p>Aug-Sept 2017</p> <p>Sept-Dec 2017</p> <p>Dec 2017-Jan 2018</p> <p>Feb-May 2018</p>	R&DT

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Year on year percentage change in total number of taxpayers for local government taxes.	28.6% (306,599 taxpayers as of end June 2017 from 238,310 as of end June 2016)	12% (343,391 taxpayers)	Carry out local government taxpayer registration.	Jul 2017-Jun 2018	R&DT
			Identify importers and exporters qualified for local government taxes but not registered, and take appropriate actions.	Jul 2017-Jun 2018	R&DT
% of completion of the Local Government Management System enhancement.	0%	65% Q1: 10% Q2: 45% Q3: 55% Q4: 65%	Develop catalogue of user requirements for LG Management System enhancement.	July 2017	R&DT / IT
			Develop the first version of the internally enhanced features of the reporting system of LG Management System.	Aug-Nov 2017	
			Retrieve and link phone numbers of leasehold-title owners to the Unique Parcel Identifier (UPI).	Aug-Dec 2017	
			Hire the external company to contribute to the LG Management System enhancement.	Aug-Dec 2017	
			Develop the first version of the upgraded registration and declaration modules.	Jan-Mar 2018	

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			Develop the first version of the upgraded LGT system.	March-June 2018	
OUTCOME / STRATEGIC PRIORITY 4: IMPROVED PROVISION OF TAXPAYER SERVICES					
Level of customer perception towards RRA services.	86.7%	88%			TPS
<i>Output/Sub-priority 4.1: Tax communication strategy implemented</i>					
Number of taxpayer education programs effectively implemented.	76	40 Q1: 10 Q2: 10 Q3: 10 Q4: 10	Fully implement the semester tax education programs and produce on quarterly basis the related reports.	Quarterly	TPS
Number of new tax friends club introduced.	4	3 Q1: 1 Q3: 1 Q4: 1	Introduce three new tax friend clubs.	Jul 2017-Jun 2018	TPS
Number of stakeholder meetings/dialogues.	6	6 Q1: 1 Q2: 2 Q3: 2 Q4: 1	Organise on quarterly basis stakeholder meetings/dialogues and produce related reports.	Jul 2017-Jun 2018	TPS
			Sign at least 3 MOUs with various stakeholders in specific sectors aimed at extending continuous training of newly recruited taxpayers.	Jul 2017-Jun 2018	TPS

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			Organize Taxpayers' appreciation Day and reward selected best taxpayers.	September 2017	TPS
Number of tax education sessions with journalists and Intore tax ambassadors.	12	12 Q1: 2 Q2: 4 Q3: 4 Q4: 2	Conduct on quarterly basis tax education sessions with journalists and Intore tax ambassadors.	Jul 2017- June 2018	TPS
Number of dialogues with CEOs of media houses.	1	Q2: 1	Organize one dialogue with CEOs of media houses.	December 2017	TPS
Number of TAC meetings at district and provincial level.	60	60 Q1: 10 Q2: 20 Q3: 20 Q4: 10	Organize quarterly TAC meetings in collaboration with local authorities and produce reports on key resolutions.	Jul 2017- June 2018	TPS
Number of tax business dialogues.	2	2 Q2: 1 Q4: 1	Organize two high level tax business dialogues in collaboration with PSF and produce reports on key resolutions.	Oct 2017- June 2018	TPS

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Number of public lectures conducted in high learning institutions.	15	4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Conduct 4 public lectures (one per quarter) in high learning institutions on tax issues.	Jul 2017-Jun 2018	TPS
<i>Output/Sub-priority 4.2: Customer feedback mechanism streamlined</i>					
Number of changes made in response to customers' feedback.	3	2	Put in place a corporate mechanism for acting on taxpayers' feedback.	July-September 2017	TPS
			Develop internal communication strategy.	July-September 2017	TPS
			Conduct Customer satisfaction survey on RRA level of service delivery.	Sept-Dec 2017	TPS
			Put in place and use software to monitor the implementation of RRA service charter.	Oct 2017-Mar 2018	TPS / IT
			Create back office knowledge systems to support call center staff to give accurate and responsive information.	Jul 2017-Mar 2018	TPS
			Activate RRA website- live chat.	Jul-Sept 2017	TPS

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Level of public confidence in the tax system.	N/A	Establish baseline	Conduct a survey on the level of public confidence in the tax system and produce report.	Jan-Jun 2018	QAD
OUTCOME/STRATEGIC PRIORITY 5: STRENGTHENED INTERNAL CAPACITY AND COORDINATION					
Cost of collection ratio.	2.6%	2.5%			
<i>Output/Sub-priority 5.1: Human resources management strengthened</i>					
Level of staff satisfaction.	74.5%	78%	Create staff engagement guide for managers.	December 2017	HRD
			Automate HR processes and services.	Sept 2017-June 2018	HRD
			Explore possible RRA staff welfare initiatives and submit them for approval.	Aug-Sept 2017	HRD
			Conduct staff satisfaction survey.	Feb-Mar 2018	HRD
			Provide uniforms to 1,342 RRA staff.	Jul 2017-Jan 2018	HRD
<i>Output/Sub-priority 5.2: Internal control systems, skills capacity and working environment strengthened</i>					
Level of designing the RRA's Future Operating Model.	N/A	Q1-Q2: Tender for consultancy support and selection activities.	Carry out tender for consultancy support to design the RRA's Future Operating Model and selection.	Jul-Nov 2017	HRD

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
		<p>Q3: Future operating model and proposals for new organisation structure and remuneration package finalised and presented to the RRA Board.</p> <p>Q4: Job role specifications in line with future operating model and selection methodology to match RRA staff to new roles developed.</p>	<p>Design future operating model and finalise proposals for new organisation structure and remuneration package.</p> <p>Develop job role specifications in line with future operating model.</p> <p>Develop selection criteria and selection methodology to match existing RRA staff to roles in the new operating model.</p>	<p>Dec 2017-Mar 2018</p> <p>Apr-June 2018</p> <p>Apr-June 2018</p>	
% of internal and external audit recommendations fully implemented.	Internal audits: 78%	100% of recommendations aged 12 months.	Monitor the implementation of internal and external audit recommendations and provide quarterly reports to the audit committee.	Jul 2017-June 2018	QAD
	AG audits: 86% of recommendations for 2013/14 financial year audit.	100% of recommendations for 2013/14 financial year audit.			

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
	<p>76% of recommendations for 2014/15 financial year audit.</p> <p>0% of recommendations for 2015/16 financial year audit.</p>	<p>100% of recommendations for 2014/15 financial year audit.</p> <p>75% of recommendations for 2015/16 financial year audit.</p>			
<p>Level of implementation of the ISO 27001 Standard (Information Security Management Systems) at RRA.</p>	<p>RRA not certified ISO 27001.</p>	<p>Q1: A detailed project implementation plan as well as risk assessment report completed and validated by the PSC.</p> <p>Q2: Risk treatment implementation plan documented and validated by the PSC; and related internal audit completed.</p> <p>Q3: Internal audit recommendations reviewed by management.</p>	<p>Prepare the Information Security Management Systems Framework Plan.</p> <p>Prepare the risk assessment report of the project.</p> <p>Prepare the risk treatment implementation plan.</p> <p>Conduct internal audit on the implementation of the risk treatment implementation plan and produce report.</p> <p>Carry out a management review of the internal audit recommendations and produce report.</p>	<p>July 2017</p> <p>Jul-August 2017</p> <p>Sept-Nov 2017</p> <p>Nov-Dec 2017</p> <p>January 2018</p>	<p>SPIU</p>

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
		Q4: All corrective actions implemented, certification audit completed and continual improvement framework operational.	Implement all recommendations of the management review. Conduct external ISO 27001 certification audit. Set up a continual improvement framework.	Feb-Apr 2018 May 2018 May-June 2018	
Number of internal audit reports prepared.	24	20 Q1: 3 Q2: 4 Q3: 4 Q4: 4	Conduct internal audit assignments, monitor the implementation of their recommendations and produce related reports.	Jul 2016-June 2017	QAD
Number of QMS audits conducted.	15	15 Q1: 3 Q2: 4 Q3: 4 Q4: 4	Conduct QMS audits, monitor the implementation of their recommendations and produce related reports. Conduct surveillance audit. Train 20 RRA staff on ISO 31000 Risk Management. Conduct ISO awareness training to 120 RRA staff.	Jul 2017-June 2018 September 2017 February 2018 January 2018	QAD

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			Conduct training to 20 lead auditors on ISO 9001: 2015: QMS	May 2018	
Number of Investigation reports produced.	36	36 Q1: 9 Q2: 9 Q3: 9 Q4: 9	Carry out integrity investigations and produce reports.	Jul 2017-Jun 2018	QAD
Level of annual implementation of integrity and anti corruption strategy.	-	80%	<p>Prepare training module of the integrity and anti corruption strategy.</p> <p>Prepare and publish integrity and anti-corruption strategy brochures.</p> <p>Prepare a vetting procedure.</p> <p>Prepare action plan for whistleblower policy.</p> <p>Prepare integrity themes to be communicated to all managers and staff.</p>	<p>Sept-Dec 2017</p> <p>Sept 2017-Feb 2018</p> <p>Jan-June 2018</p> <p>Aug- Sept 2017</p> <p>Quarterly</p>	QAD
Customs assessment trade toolkit.	N/A	Customs assessment trade toolkit conducted.	Conduct customs assessment trade toolkit.	March-June 2018	CSD

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
% of staff training programs delivered as compared to the approved plan.	96%	100%	Develop capacity building strategy. Implement RRA staff training plan.	July-October 2017 Jul 2017-June 2018	Training Dept
% of employees trained as compared to the approved plan.	88%	100%	Streamline RRA collaboration and coordination in capacity building, with other Revenue Administrations. Secure accreditation for tax and customs courses.	July 2017-June 2018 July 2017-June 2018	Training
Implementation level of risk mitigation strategies.	67.5%	75% Q1 : 69% Q2 : 71% Q3 : 73% Q4 : 75%	Monitor the implementation of risk mitigation strategies and produce reports.	July 2017-June 2018	CRMD
Level of the implementation of the RRA procurement plan.	90%	Annual: 100% Q1: 5% Q2: 50% Q3: 95% Q4: 100%	Study for modification works for RRA complex	Jul 2017-Feb 2018	A&LD
			Acquisition of baggage scanners.	Sept 2017-Feb 2018	A&LD
			Extension of number plates production workshop.	Oct 2017-Feb 2018	A&LD
			Acquisition of number plate machine.	Jan-May 2018	A&LD

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
Level of implementation of the new integrated accounting system (SAGE X3).	50%	100%	Implement fully SAGE X3.	Aug 2017-June 2018	Finance
			Carry out clean up of suspense account.	Aug-Dec 2017	Finance
Number of Entity Financial statements	12	12	Produce and submit monthly financial statements.	Not later than 15 th day of the following month	Finance
			Produce and submit annual financial statement 2016/17.	July 2017	Finance
Number of Revenue Accountability Reports	4	12	Produce and submit monthly/quarterly revenue accountability reports.	Not later than 15 th of the following month	Finance
			Produce and submit annual revenue accountability statement 2016/17.	July 2017	Finance
Level of annual RRA budget execution.	91%	95%	Prepare the RRA revised budget for FY 2017/18 and submit it to MINECOFIN	December 2017	Finance
		Q1: 25% Q2: 50% Q3: 75% Q4: 95%	Prepare the RRA budget for FY 2018/19 18 and submit it to MINECOFIN.	March 2018	Finance

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			Prepare and submit monthly and quarterly budget execution reports.	Not later than 15 th day of the following month.	Finance
<i>Output/Sub-priority 5.3: Sustainability and security of IT systems enhanced</i>					
% of completion of e-tax enhancement modules.	Tax audit module: 90%	100% Q1: 100%	Conduct user acceptance testing with DTD auditors and go live. Train users-DTD auditors. Fix issues raised during testing of the tax audit module.	July 2017 August 2017 September 2017	CDTD's Office CDTD's Office CDTD's Office
	Tax account and data migration: 80%	100% Q1: 100%	Conduct user acceptance testing with DTD tax account users and go live. Train users-DTD tax account users. Fix issues raised during testing of the tax account and data migration module.	July 2017 August 2017 September 2017	CDTD's Office CDTD's Office CDTD's Office
	Enforcement/debt management module: 50%	100% Q1: 100%	Conduct user acceptance testing with DTD enforcement officers and go live.	July 2017	CDTD's Office

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			Train users-DTD enforcement officers.	August 2017	CDTD's Office
			Fix issues raised during testing of the enforcement/debt management module.	September 2017	CDTD's Office
	Appeal module: 50%	100% Q1: 80% Q2: 100%	Commence the initial user acceptance test.	July-September 2017	CDTD's Office
			Conduct final user acceptance testing with Appeals officers and go live.	October 2017	CDTD's Office
			Train users - Appeals officers.	November 2017	CDTD's Office
			Fix issues raised during testing of the module.	December 2017	CDTD's Office
			Conduct post implementation evaluation of E-tax to determine whether it still meets contractual requirements and RRA current needs.	Nov- Dec 2017	CDTD's Office

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
IT staff capacity building.	Limited staff capability in certain IT areas.	RRA IT staff capability strengthened.	Identify staffing requirements and modalities to hire software developers, cyber security staff and business analysts to support DTD and CSD. Undergo a comprehensive training in IT service management (ITIL 2011 Standard).	July 2017 Sept 2017-Jun 2018	IT
Number of new stakeholders' systems integrated with e-tax system.	6 (Banks and network operators, RSSB, NID, RDB, E-procurement, RESW-ETAX)	4 additional integrations Q3: 3 (MINECOFIN, BNR, MIFOTRA) Q4: 1 (RGB)	Setup of the connectivity infrastructure for RGB. Develop the integration for RGB. Go-live of the system integration with MINECOFIN, BNR, and MIFOTRA. Perform User Acceptance Test and Go - live of the system integration with RGB.	Oct-Dec 2017 Jan-Mar 2018 Jan-Mar 2018 Apr-Jun 2018	IT
Level of completion of My RRA project.	Separate portals exist to manage different tax and fees types.	Q1: System development for VAT, PAYE and NFR completed.	Create/develop login and registration interfaces.	Jul-Sept 2017	SPIU

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
		<p>Q2: System development for LG tax and fees, CIT and PIT completed.</p> <p>Q3: Interfaces development for registration, filing, refund claim, transactions history for all taxes and fees completed.</p> <p>Q4: Testing and deployment of the portal completed.</p>	<p>Develop interfaces for registration, filing, refund claim, transactions history for all taxes and fees.</p> <p>Test and deploy the portal.</p> <p>Conduct awareness campaign of My RRA project.</p>	<p>Oct 2017-Mar 2018</p> <p>Apr 2018</p> <p>May-June 2018</p>	
Security of the data center.	ICT infrastructure and Power System upgraded, Automatic Fire Protection System in place, Physical access control and Disaster Recovery Site established.	IT systems sustainability and Business Continuity enhanced.	<p>Supply, installation and commissioning of cooling system.</p> <p>Renovate electrical cabling.</p> <p>Upgrade Data Storage system.</p> <p>Upgrade Core Switches.</p> <p>Acquire DELL support.</p>	<p>Jan-Mar 2018</p> <p>Jan-Mar 2018</p> <p>Apr-Jun 2018</p> <p>Apr-Jun 2018</p> <p>Apr-Jun 2018</p>	IT

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
IT asset upgrade and licensing.	Operating systems, database engine, platforms systems and software licenses.	Maintenance of systems' licenses	Acquire MS Project licenses. Maintenance of existing IT asset and licenses. Upgrade hardware. Acquire SSL framework.	Oct-Dec 2017 Apr-Jun 2018 Apr-Jun 2018 Jan-Mar 2018	IT
Technical Support and Stabilisation of automated Tax and Non Tax systems.	Contract secured	Automated Tax and Non Tax systems stabilised.	Carry out monitoring, evaluation and review of automated Tax and Non Tax systems. Upgrade and optimise Database system security.	Apr-Jun 2018 Apr-Jun 2018	IT
Number of new agencies connected to electronic Single Window.	3	3 Q2: 1 Q3: 1 Q4: 1	Interface Single Window with RURA and RNRA. Integrate airlines manifest.	July 2017-March 2018 April-June 2018	CSD CSD
Number of new customs automated processes.	16	7 Q2: 2 Q3: 3 Q4: 2	Automate statements of offence. Develop online application for the renewal of temporary importation. Extend alert SMS on expired temporary importation to importers (consignee).	Sept 2017-Mar 2018 Jul-Dec 2017 Jan-Mar 2018	CSD CSD CSD

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			Develop performance measurement module.	July 2017-June 2018	CSD
			Establish and automate the advance ruling.	July-December 2017	CSD
			Automate the Special Economic Zone management process.	March-June 2018	CSD
			Develop online application for appeal in Customs.	January-March 2018	CSD
<i>Output/Sub-priority 5.4: Research, data analysis, monitoring and evaluation strengthened</i>					
RRA's data science capability.	N/A	RRA's data science capability built.	Build predictive analytics capability and exploitation of data.	Jul 2017-Jun 2018	CRM
			Conduct data audit.	Nov 2017-Jun 2018	Planning
			Conduct data capability assessment.	Oct 2017-Mar 2018	Planning
			Develop data capability building strategy.	January-June 2018	Planning
Number of major research reports.	2	4	Conduct a phase three tax compliance study with ICTD/ATAF focusing on nil and non filers.	December 2017	Planning

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			<p>Evaluate the impact of taxpayer education services on improving compliance.</p> <p>Preparations for the next TADAT assessment by undertaking an internal TADAT assessment.</p> <p>Carry out a study on VAT compliance.</p>	<p>Jul 2017-Jun 2018</p> <p>March 2018</p> <p>Jul 2017-Jun 2018</p>	<p>Planning</p> <p>Planning</p> <p>Planning</p>
Number of minor research reports.	2	2	<p>Conduct a study comparing level of VAT exemptions, zero rated, with the EAC region and highlight disparities and their causes.</p> <p>Review the rationale of the excisable products (apart from tobacco and beverages) with a view of widening the tax base.</p>	<p>Jan-June 2018</p> <p>Aug 2017-Jan 2018</p>	<p>Planning</p> <p>Planning</p>
Number of RRA performance reports.	4	4	<p>Provide input in setting revenue targets.</p> <p>Prepare three RRA performance reports and report on RRA Key Performance Indicators.</p>	<p>Jul 2017-June 2018</p> <p>Quarterly</p>	<p>Planning</p> <p>Planning</p>

Performance indicators	Baseline 2016/17	Targets 2017/18	Activities	Timeline for completion of each activity	Responsible department
			<p>Prepare and publish the RRA annual activity report 2016/17. Monitor the implementation of RRA action plan 2017/18 and present related reports to the SMT.</p> <p>Prepare and disseminate statistical information on revenue data and other publications.</p> <p>Enhance usage of Data Warehouse and Business Intelligence System.</p>	<p>Jul-Dec 2017</p> <p>Jul 2017-Jun 2018</p> <p>Jul 2017-Jun 2018</p> <p>Jul 2017-Jun 2018</p>	<p>Planning</p> <p>Planning</p> <p>Planning</p> <p>Planning</p>
Approved RRA Action Plan for FY 2018/19.	The RRA Action Plan for FY 2017/18.	The RRA Action Plan for FY 2018/19 prepared and approved.	Prepare the RRA action plan 2018/19 and enter it into the MINECOFIN budget system.	Jan-May 2018	Planning