



Barbados Revenue Authority

Strategic Plan

2025/26-2027/28

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1. Introduction

The Barbados Revenue Authority (Authority) is at the forefront of supporting national economic stability and growth through efficient revenue collection, promoting compliance, and delivering high-quality taxpayer services. As we embark on the **Strategic Plan 2025/26 - 2027/28**, we aim to solidify our role as a model tax administration dedicated to operational excellence, enhanced stakeholder engagement, and sustainable development.

This Strategic Plan reflects our commitment to strengthening Barbados' fiscal framework by advancing compliance, optimizing service delivery, and cultivating a culture of transparency and accountability. Anchored around five strategic goals—enhancing compliance, optimizing processes and service delivery through technology, strengthening governance, promoting employee engagement and development, and fostering collaborative partnerships—this plan outlines a clear roadmap to support the nation's revenue goals and ensure robust service to taxpayers.

Key to this strategy is our focus on technological integration and digital transformation. Through modernized e-services and secure data management, we aim to streamline taxpayer interactions and improve the ease of compliance, ultimately making tax administration more accessible and transparent. In parallel, a commitment to employee development will ensure that the Authority's workforce remains equipped, motivated, and aligned with the organisation's mission.

A major aspect of this strategic journey is collaboration with our key stakeholders, including government agencies, regional and international agencies, and the taxpayer community. Together, we will set the stage for a revenue authority that embodies efficiency, accountability, and partnership, reinforcing our role in driving Barbados toward long-term prosperity and resilience.

The **2025/26-2027/28 Strategic Plan** is not only a blueprint for organizational growth but also a commitment to deliver on our vision: to be a model tax administration committed to serving our taxpayers and contributing to the economic well-being of our nation.

2. Situational Analysis

Operational Context

External Environment

The Authority operates within a dynamic external environment that significantly influences its strategic direction. The **2025/26 -2027/28 Strategic Plan** considers the following key external factors (Table 1) which influence the Authority's capacity to execute on the Plan.

Table 1 External Environment Factors

Government Focus	<p>The Government of Barbados (GOB) introduced a triple focused strategy, under the theme "Stay the Course", aimed at stabilisation, growth and transformation of the economy and the society. Due to the interconnectedness of these three areas, the GOB has indicated the need to act on them simultaneously.</p> <p>Key elements of the strategy include restructuring debt, rebuilding foreign reserves, a new stance on taxation, exchange controls and access to financing, a commitment to education and training, growth development initiatives and making it easier for citizens to do business with, and engage with the Government through the use of technology. While it was first outlined in 2019, this strategy continues to shape the GOB's current policy framework.</p>
Economic Outlook	<p>Implementation of the home-grown Barbados Economic Reform and Transformation (BERT 2022) program continues to be strong. All quantitative targets for end-March 2024 under the Extended Fund Facility (EFF) were met.</p> <p>Barbados' economy has recovered to pre-pandemic levels, with 12 consecutive quarters of growth, driven by a rebound in tourism and related sectors. Significant numbers in long stay visitor arrivals and cruise arrivals were reported and it is forecasted that there will be a continued increase in tourism activities.¹</p> <p>Construction projects with major infrastructure developments provided additional support in this growth. This upward trend in economic growth is projected to continue over the next few years and is expected to contribute positively to tax revenue.</p> <p>Geo-political governance and conflicts, can significantly impact the global economic outlook and ultimately the Barbados economy.²</p>
Sustainable Development	<p>Barbados is facing global and local challenges that require an innovative and mission-oriented approach to economic and social development. The challenges identified include an unhealthy planet in crisis, a constantly changing value system threatening social cohesion, food and water insecurity, deteriorating physical and mental health, and a development deficit leading to financial marginalization and worker vulnerability.³</p> <p>Transforming Barbados into a sustainable, prosperous, inclusive and resilient society requires Barbadians to shift mindsets and engage as citizens and stakeholders in collaborating, innovating, and investing to shape Barbados' future. To facilitate this transformation, the GOB has introduced Mission Barbados, which has six Mission</p>

¹ Central Bank Barbados

² S&P Global Top Geopolitical Risks of 2024

³ Mission Declaration Barbados

	<p>objectives in which Ministries, Departments and Agencies (MDAs) have a contributory role to play.</p>
Political and Legislative Changes	<p>Government policies, budget priorities, and legislative changes directly impact the Authority. New tax policies require the Authority to adjust and develop new frameworks for compliance and enforcement. Additionally, policy shifts in social welfare, healthcare, or public infrastructure funding may necessitate changes for the Authority to support these priorities.</p> <p>The need to change the legal framework domestically in order to remain compliant with Barbados' international obligations</p>
Global Relations	<p>Regional cooperation and global tax standards increasingly affect local tax policies. Adherence to international tax standards, such as those from the OECD, impact how the Authority manages issues like tax evasion, transfer pricing, and digital economy taxation. As Barbados seeks foreign investment and aligns with global tax norms, the Authority must account for international reporting requirements and tax transparency measures.</p>
Leveraging Technology	<p>Technology is a key enabler for enhancing service delivery, both internally and externally, making it easier for persons to conduct business with the Authority. Taxpayers have responded favourably to the use of technology, a trend that is expected to continue.</p> <p>Increased adoption of modern technologies, such as, artificial intelligence, machine learning, electronic invoicing, cloud computing and blockchain will allow the Authority to leverage the opportunities which technology affords to enhance the way we operate.</p> <p>Tax administrations globally are leveraging technology for efficient data collection, automated compliance, and real-time tracking of tax payments. The Authority must keep pace with these advancements to streamline operations, reduce compliance costs, and meet taxpayer expectations for digital services.</p>
Cybersecurity	<p>With increased digitalization of the economy and more online access to the Authority's services, there will be increased exposure of our systems to cybercrime hence data and information security will be crucial over this Plan period. Investments in cybersecurity and data privacy will therefore be critical.</p>
Managing Data	<p>Information is the basis on which decisions are made. The Authority is moving to ensure that the data we create and collect underpins the decision-making processes. The planned management, use and governance of data is critical to supporting compliance initiatives. The use of data analytics allows us to gain insights into taxpayer behaviour and to better address compliance. Additionally, as we move towards greater digital platforms, we need to find the balance between requesting information and legitimate use.</p>
Social	<p>We must be cognizant of the digital divide. Unequal access to technology can exclude some citizens from accessing online services.</p> <p>Decline in literacy rates.</p>
Changing Demographics	<p>Barbados is the 4th most densely populated country in the Americas and the 10th most populous island nation in the region. However, it is estimated that the population of Barbados will begin to shrink within the next decade.⁴ This has the potential of being a major constraint to the tax base and to revenue growth.</p>

⁴ Bajan population: 'Not growing rapidly but growing' – UN

Public Perception and Compliance Culture

Social attitudes toward compliance directly influence revenue collection. A strategic emphasis on transparency, taxpayer education, and outreach is essential to foster trust in the Authority's role and promote a culture of compliance. There is a need for greater and more tailored engagement and communication between the Authority and its stakeholders to improve visibility and public perception.

Internal Environment

The Authority's internal environment plays a crucial role in its ability to meet strategic goals and fulfill its mandate. This assessment for the **2025/26-2027/28 Strategic Plan** identifies core internal factors (Table 2):

Table 2: Internal Environment Factors

Staff Skills and Capacity	The knowledge and skills of the Authority's employees are essential to achieving the strategic goals and objectives, particularly in specialized areas like compliance, enforcement, service delivery, risks and data analytics. A focus on continuous training, talent development, and succession planning is also needed to build expertise and retain skilled personnel.
Technology and Digital Infrastructure	Existing digital tools and platforms within the Authority are foundational to improving operational efficiency and taxpayer service experience. The rise of digital platforms and data analytics provides opportunities and challenges for the Authority. Assessing, upgrading and modernizing technological equipment and infrastructure will be critical to meet the growing demand for e-services, cybersecurity, and data-driven decision-making, while enhancing tax collection processes, improving taxpayer services and seamless digital tax experiences.
Organisational Culture and Employee Engagement	The internal culture at Authority has an impact on employee performance and satisfaction. Prioritising initiatives to foster a positive workplace environment, enhance engagement, and support personal and professional development is essential for a motivated staff complement aligned with the Authority's mission and vision.
Operational Efficiency and Process Optimization	Streamlining core processes is necessary to enhance productivity and reduce taxpayer burden. Evaluating current workflows, identifying inefficiencies, and standardizing procedures where possible will support faster, more reliable service delivery. The use of technology and automation can play a significant role in achieving these improvements.
Governance and Internal Controls	Robust governance frameworks and internal controls are vital to maintaining transparency, accountability, and compliance. Strengthening governance and ensuring effective risk management practices will enhance organisational resilience and promote ethical standards across all levels of the Authority.

3. Strategic Mandate

The Barbados Revenue Authority (the Authority) is a body corporate established by the Government of Barbados under Section 3(1) of the Barbados Revenue Authority Act 2014-1.

The main activities of the Authority relate to the administration of the specified legislation set out in Schedule 1 of the Act. In addition, the Authority has responsibilities for the enforcement and collection of all forms of duties, taxes, interest, penalty, fees and any amounts payable under the specified enactments advises the Minister on all matters relating to the Act and the specified enactments and represents Barbados on other matters relating to taxes.

The Authority has a strategic mandate to support the nation's fiscal stability by maximizing revenue collection, fostering voluntary compliance, and delivering efficient, taxpayer-centered services. This mandate is derived from the organisation's foundation statements (vision, mission, and values) which follow:

Vision

To be a model tax administration committed to serving our taxpayers and contributing to the economic well-being of our nation.

Mission

To administer tax and promote taxpayer compliance in a cost-effective manner by providing quality services to taxpayers through an empowered and engaged staff.

Purpose

To advance the socio-economic development of Barbados.

Values

Fairness	- is being committed to applying tax laws impartially and objectively; and to treat everyone in an equitable manner.
Accountability	- is taking responsibility for actions and endeavouring to accomplish the work we set out to do.
Integrity	- continually demonstrating high moral and ethical behaviour to gain the respect and confidence of all stakeholders.
Responsiveness	- providing timely, effective, quality and proactive service.
Professionalism	- acting with dedication and skill in a manner that is respectful and dependable in the conduct of our affairs.

The Authority's core values serve to guide the decision-making and the behaviour of employees. These values are supported by:

Courtesy Consistency Cooperation Communication

4. Strategic Focus

Overview

Our strategic framework is built around key areas which relate to:

- Aligning with the Government of Barbados' triple focused strategy of stabilization, growth and transformation.
- Our approach to compliance
- Our relationship with stakeholders
- Our technical competence to administer the relevant taxing statutes;
- Aligning with the Tax Administration Diagnostic Assessment Tool (TADAT) nine (9) Performance Outcome Areas (POAs) as well as
- Opportunities for innovation, technological integrations and continuous improvement.

Drawing on these areas and amidst the current operating environment, the following are the strategic priorities that will drive this Plan:

- Compliance
- Process & Service Excellence
- Governance
- People
- Stakeholder Engagement

These priorities have both internally and externally focused components, which have been expanded to develop the overarching strategic goals for the Plan period.

Strategic Goals and Outcomes

Building on the priorities, the following are the overarching strategic goals aligned to expected strategic outcomes in Table 3. These goals will guide the Authority's efforts, decision-making and focus of resources.

Table 3: Strategic Goals & Outcomes

Strategic Priorities	Strategic Goals	Outcomes
Compliance	1. Enhance Compliance in Support of National Revenue Goals	Enhanced voluntary compliance, revenue collection and revenue management
Process & Service Excellence	2. Optimize Processes and Service Delivery through Technological Integration and Infrastructural Improvements	Improved organisational effectiveness, taxpayer satisfaction; strengthened security posture
Governance	3. Strengthen Governance Frameworks	Enhanced transparency, accountability, and risk management, improving organizational resilience
People	4. Enhance Employee Engagement, Learning, Growth, and Development	Motivated and skilled workforce, aligned with organizational goals and contributing to higher productivity
Stakeholder Engagement	5. Strengthen Relationships for Collaborative Growth	Strengthened partnerships that enhance knowledge-sharing, foster compliance, and support economic growth

Compliance

Overarching Goal 1: Enhance Compliance in Support of National Revenue Goals

Strategic Outcome: Enhanced voluntary compliance, revenue collection and revenue management

Objective 1.1: Strengthen Compliance and Enforcement

The aim is to enhance compliance, strengthen revenue management and ensure a holistic approach to enforcement through timely utilisation of intelligence.

To achieve this objective, we will:

1. Implement targeted taxpayer information campaigns and education and outreach programme.
2. Implement risk-based audit programme
3. Optimise debt collection by collecting on the \$1.2B in arrears owed by taxpayers whilst working to minimize increases to the arrears figure
4. Develop industry-specific risk framework
5. Deter non-compliance through activities focused on high-risk areas (HNWI, Betting & Gaming)
6. Embark on enforcement campaigns for areas where we have detected widespread non-compliance
7. Execute on Global Relations compliance initiatives
8. Improve the turnaround for payment application for all taxes
9. Strengthen regulatory framework

Process & Service Excellence

Overarching Goal 2: Optimize Processes and Service Delivery through Technological Integration and Infrastructural Improvements

Strategic Outcome: Improved organisational effectiveness, taxpayer satisfaction; strengthened security posture

Objective 2.1: Clean up taxpayer database

A clean taxpayer database is critical for revenue mobilization as it ensures that taxpayers have the correct obligations and information tied to them.

To achieve this objective, we will:

1. Increase collaboration with the rest of government and other third-party sources to enhance the collection and use of data within a comprehensive knowledge management framework to ensure integrity.
2. Conduct regular audits of the registered taxpayer database, to identify and correct inaccuracies, outdated information, or incomplete registration profiles to ensure the database reflects the current and correct status of all taxpayers.
3. Ensure accuracy of cadaster and update land tax rolls

Objective 2.2: Leverage technology and infrastructure to improve operational efficiency.

To achieve this objective, we will:

1. Optimise and upgrade IT infrastructure
2. Implement continuous improvement practices
3. Evaluate and optimize IT service delivery
4. Introduce and integrate automation technologies
5. Enable and leverage cloud architecture
6. Offer modern, user-friendly digital platforms for filing, payment and inquiries
7. Implementation of IT solutions to provide staff training
8. Improve the turnaround for payment application for all taxes

Objective 2.3: Strengthen Data Security, Disaster Recovery and Business Continuity

To achieve this objective, we will:

1. Conduct comprehensive security assessment
2. Implement robust cybersecurity measures to safeguard sensitive taxpayer data against breaches and ensure compliance with legal and regulatory standards
3. Improve Disaster Recovery
4. Enhance business continuity capability

Objective 2.4: Achieve service excellence.

To achieve this objective, we will:

1. Review and monitor service delivery against service standards
2. Implement and monitor Human Capital Service Charter
3. Obtain taxpayer feedback on products and services

Objective 2.5: Strengthen analytical capabilities and data-driven decision-making

To achieve this objective, we will:

1. Enable data-driven decision-making and utilization of predictive models
2. Develop comprehensive risk profiling methodology

Governance

Overarching Goal 3: Strengthen Governance Frameworks

Strategic Outcome: Enhanced transparency, accountability, and risk management, improving organizational resilience

Objective 3.1: Improve organizational structure

To achieve this objective, we will:

1. Review departments and make requests for posts to support optimal organizational structure
2. Review and develop job descriptions

Objective 3.2: Ensure transparency, accountability, and adherence to best practices within the Authority

To achieve this objective, we will:

1. Regularly review and update policies (organization, technical) to align with changing regulatory and operational needs
2. Prepare and implement revision schedule for Human Capital policies and procedures
3. Submit financial reporting information within the prescribed timelines
4. Execute audit quality reviews

Objective 3.3: Strengthen risk management

To achieve this objective, we will:

1. Implement a risk management system
2. Implement a comprehensive risk assessment framework that covers strategic, operational, financial, compliance, and reputational risks.
3. Improve management of HR Risks
4. Promote a culture where risk awareness and management are embedded in operations and decision-making

People

Overarching Goal 4: Enhance staff engagement, learning, growth, and development

Strategic Outcome: Motivated and skilled workforce, aligned with organizational goals and contributing to higher productivity

Objective 4.1: Improve staff engagement.

To achieve this objective, we will:

1. Implement programs to support employee well-being and job satisfaction
2. Implement use of GallupQ12
3. Conduct state of the team meetings, develop and implement action plans
4. Implement the use of Employee Net Promoter Score (eNPS)
5. Develop clear pathways and succession plans to retain top talent.
6. Implement an organizational culture programme

Objective 4.2: Improve knowledge, skills and competencies within the organisation

To achieve this objective, we will:

1. Execute on training plan through receipt of approved initiatives and needs analysis forms
2. Provide leadership/personal development training for all staff
3. Review rationalization and expansion of BRA Academy
4. Leverage continuous learning opportunities aligned with evolving tax administration needs to augment the Authority's knowledge base through the BRA Academy in collaboration with the University of the West Indies, Duke University, and other institutions
5. Engage partners to develop our team and facilitate our work through knowledge-sharing study visits and immersive development experiences at tax agencies abroad (secondment/exchange)
6. Deliver specialized tax technical, leadership and customer service training

Objective 4.3: Improve recruitment planning, timelines and implementation

To achieve this objective, we will:

1. Develop and implement succession plan (potential and scheduled retirees)
2. Develop and implement recruitment plan
3. Develop and implement programme to fill identified gaps

Stakeholder Engagement

Overarching Goal 5: Strengthen Relationships for Collaborative Growth

Strategic Outcome: Strengthened partnerships that enhance knowledge-sharing, foster compliance, and support economic growth

Objective 5.1: Structured stakeholder engagements

To achieve this objective, we will:

1. Engage and collaborate with regional and international tax organizations for knowledge sharing and adoption of best practices
2. Engage with taxpayers, industry associations, and global partners to understand and meet stakeholder needs
3. Implement targeted Stakeholder Education framework
4. Strengthen relationship with large taxpayer representatives
5. Host public accountability meeting of the Board
6. Strengthen relationship with large taxpayer representatives

5. Implementation Matrix

The following Implementation Matrix outlines the timeline, targets and indicators for the execution of the previously mentioned goals and objectives. The TADAT POAs are interspersed in the matrix to create greater focus and alignment with the tool's framework which is outlined in Appendix 1. The financial resources estimated for the implementation of this plan will be outlined annually in the separate Programme Budget for the Barbados Revenue Authority.

Compliance

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
COMPLIANCE						
Overarching Goal 1: Enhance Compliance in Support of National Revenue Goals						
Strategic Outcome: <i>Enhanced voluntary compliance, revenue collection and revenue management (POA 2, 3 5, 6, 8)</i>		Revenue collected	\$	2.9 bn	3.2 bn	3.3 bn
		Ontime filing rate SME	%	70	75	80
		Ontime payment rate SME	%	75	80	85
		Ontime filing rate LT	%	90	95	100
		Ontime payment rate LT	%	95	97	100
		Positive peer reviews	Yes/No	Yes	Yes	Yes
		Positive audit quality reviews	Yes/No	Yes	Yes	Yes
1.1 Strengthen Compliance and Enforcement	1.1.1 Implement targeted taxpayer information and outreach programme (POA3) .	Advisory visits	Number	At least 12 (SME)	At least 12 (SME)	At least 12 (SME)
		Advisory visits	Number	At least 12 (LT)	At least 16 (LT)	At least 20 (LT)
		Meetings	Number	36	36	48
		Information is current, easily and freely accessed from a wide	Text	Targeted taxpayer materials created & published	Targeted taxpayer materials created & published	Targeted taxpayer materials created & published

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
COMPLIANCE						
		variety of information sources				
1.1 Strengthen Compliance and Enforcement	1.1.2. Implement risk-based audit programme (POA 6)	Audit completion rate	%	100	100	100
		Audit Assessments (SMEs)	\$	At least \$8M SMEs	At least \$8M SMEs	At least \$8M SMEs
		Audit Assessments (LTs)	\$	At least \$3M (LT)	At least \$3M (LT)	At least \$3M (LT)
1.1 Strengthen Compliance and Enforcement	1.1.3. Optimise debt collection by collecting on the \$1.2B in arrears owed by taxpayers whilst working to minimize increases to the arrears figure (POA5)	Debt collected	\$	\$425M	\$237M	\$252M
		Percentage debt collected	%	19% of net debt balance	19% of net debt balance	21% of net debt balance
1.1 Strengthen Compliance and Enforcement	1.1.4. Develop industry-specific risk framework	Risk framework updated	Yes/No	-	-	Yes
1.1 Strengthen Compliance and Enforcement	1.1.5. Deter non-compliance through activities focused on key areas (HNWI, Betting & Gaming, Bankruptcy & Insolvency)	Activities completion rate	%	at least 90%	at least 90%	at least 90%
1.1 Strengthen Compliance and Enforcement	1.1.6. Effective management of delinquent taxpayers	Enforcement activities	Text	Unpaid Tax Certificates (UTCs) submitted (40) Garnishee Orders issued (40) Land Auctions (2)	20 % reduction of cases completed	20 % reduction of cases completed Remove 90% of write-offs identified by Criteria
1.1 Strengthen Compliance and Enforcement	1.1.7. Execute on Global Relations compliance initiatives (POA6)	Audit completion rate	%	100	100	100
1.1 Strengthen Compliance and Enforcement		Update forums	Number	2	2	2
1.1 Strengthen Compliance and Enforcement	1.1.8 Improve the turnaround for payment application for all taxes (POA5)	Timeliness of payments	%	Unapplied less than 1%	Unapplied less than .75%	Unapplied less than .5%
1.1 Strengthen Compliance and Enforcement	1.1.9 Strengthen regulatory framework	Framework developed and instituted	Text	Framework developed	At least 50% improvement in delivery time	At least 75% improvement in delivery time

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
COMPLIANCE						
1.1 Strengthen Compliance and Enforcement	1.2.1 Process tax refunds within processing time (POA8)	Adequacy of refund processing	%	At least 80	At least 80	At least 80

Process & Service Excellence

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
PROCESS & SERVICE EXCELLENCE						
Overarching Goal 2: Optimize Processes and Service Delivery through Technological Integration and Infrastructural Improvements						
Strategic Outcome: Improved organisational effectiveness, taxpayer satisfaction; strengthened security posture		Accuracy of taxpayer databases	%	85	90	95
		Level of Automation	%	60	80	90
2.1 Clean up taxpayer database (POA 1)	2.1.1 Collaborate with the rest of government and other third-party sources to enhance the collection and use of data	Percentage reduction in incomplete taxpayer profiles	%	85% of registered taxpayer database up to date	90% of registered taxpayer database up to date	95% of registered taxpayer database up to date
2.1 Clean up taxpayer database	2.1.2 Conduct regular audits of the registered taxpayer database	Increase in the number of updated taxpayer records	Number			
2.1 Clean up taxpayer database	2.1.3. Ensure accuracy of cadaster and update land tax rolls	Cadster and land tax rolls updated	Yes/No	Yes	Yes	Yes

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
PROCESS & SERVICE EXCELLENCE						
Overarching Goal 2: Optimize Processes and Service Delivery through Technological Integration and Infrastructural Improvements						
2.2 Leverage technology and infrastructure to improve operational efficiency	2.2.1 Optimise and upgrade IT infrastructure	Status of phased roll out of computer equipment	%	40	70	100
2.2 Leverage technology and infrastructure to improve operational efficiency	2.2.2 Implement continuous improvement practices	System uptime	%	99	99	99
2.2 Leverage technology and infrastructure to improve operational efficiency	2.2.3 Evaluate and optimize IT service delivery	Service response time	%	90	90	90
2.2 Leverage technology and infrastructure to improve operational efficiency	2.2.4 Introduce and integrate automation technologies	Status of implementation of initiatives Proportion of inbound/ outbound transactions received/ issued digitally for key services	Text	Migration to O365 E5 Licenses. Discovery Phase for New Tax Platform. Cheque Capture, Sign-In App, Appointment Application	Automation of repetitive tasks using RPA Expansion of digital services. Migration to new Tax System.	AI and Machine Learning for predictive Tax Auditing. Automation of compliance checks and reporting. AI-driven taxpayer assistance (24/7.)
2.2 Leverage technology and infrastructure to improve operational efficiency	2.2.5 Enable and leverage cloud architecture	Status of migration	Text	Increase the usage of the offerings within the O365 suite. Data Warehouse Discovery	Data Warehouse Implementation Critical systems migration	Continued additions of critical systems and infrastructure to the cloud
2.2 Leverage technology and infrastructure to improve operational efficiency	2.2.6 Offer modern, user-friendly digital platforms for filing, payment and inquiries (POA5)	Status of implementation	Text	Launch self-service portals.	Deployment of mobile applications.	Virtual Tax Assistant

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
PROCESS & SERVICE EXCELLENCE						
Overarching Goal 2: Optimize Processes and Service Delivery through Technological Integration and Infrastructural Improvements						
		Proportion of inbound/ outbound transactions received/ issued digitally for key services		Development of mobile applications.		
2.2 Leverage technology and infrastructure to improve operational efficiency	2.2.7 Implementation of IT solutions to provide staff training	Usage of implemented modules	%	75% staff usage of newly implemented modules	85% staff usage of newly implemented modules	95% staff usage of newly implemented modules
2.3: Strengthen Data Security, Disaster Recovery and Business Continuity (POA2)	2.3.1 Implement robust cybersecurity measures		Text	Initial security upgrades	Security metric tracking	On-going security upgrades
2.3: Strengthen Data Security, Disaster Recovery and Business Continuity (POA2)	2.3.2 Improve Disaster Recovery	Simulation exercises conducted	Yes/No	Yes	Yes	Yes
2.3: Strengthen Data Security, Disaster Recovery and Business Continuity (POA2)	2.3.3 Enhance business continuity capability					
2.4: Achieve service excellence	2.4.1 Review and monitor service delivery against service standards	Adherence to service standards	%	At least 60	At least 65	At least 70
2.4: Achieve service excellence	2.4.2 Implement and monitor Human Capital Service Charter	Adherence to service standards	%	80	90	100
2.4: Achieve service excellence	2.4.3 Obtain taxpayer feedback on products and services	Input given in design of processes/ products & Feedback gathered on standard of service	Text	Feedback from meetings	Feedback from meetings Survey conducted	Feedback from meetings

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
PROCESS & SERVICE EXCELLENCE						
Overarching Goal 2: Optimize Processes and Service Delivery through Technological Integration and Infrastructural Improvements						
2.5: Strengthen analytical capabilities and data-driven decision-making	2.5.1 Enable data-driven decision-making and utilization of predictive models	Predictive models created a used	Text	Create standards for modeling	Number of reports generated Number of data sources created	50% reduction in manual analytical processes
2.5: Strengthen analytical capabilities and data-driven decision-making	2.5.2 Develop comprehensive risk profiling methodology	Implementation of risk profiling	Text	Risk profiles developed	Risk profiles developed	Risk profiles developed

Governance

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
Governance						
Overarching Goal 3: Strengthen Governance Frameworks						
Strategic Outcome: Enhanced transparency, accountability, and risk management, improving organizational resilience		Perception of integrity Score	Score	Baseline	At least 5% increase over prior year	At least 5% increase over prior year
3.1: Improve organizational structure	3.1.1 Review departments and make requests for posts to support optimal organizational structure	Status of departmental reviews and requests submissions	%	N/A	N/A	100
	3.1.2. Review and develop job descriptions	Percentage of job descriptions reviewed	%	100	N/A	N/A
3.2: Ensure transparency, accountability, and adherence to best practices within the Authority (POA9)*	3.2.1. Regularly review and update policies (organization, technical) to align with changing regulatory and operational needs	Policies reviewed and updated	Yes/No	Yes	Yes	Yes
3.2: Ensure transparency, accountability, and adherence to best practices within the Authority (POA9)	3.2.2. Prepare and implement revision schedule for Human Capital policies and procedures	Status of revision schedule development and implementation	Text	3-year schedule to be implemented	Documentation reviewed and updated as per schedule	Documentation reviewed and updated as per schedule

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
Governance						
Overarching Goal 3: Strengthen Governance Frameworks						
3.2: Ensure transparency, accountability, and adherence to best practices within the Authority (POA9)	3.2.3. Submit financial reporting information within the prescribed timelines	Report submissions	%	100	100	100
3.2: Ensure transparency, accountability, and adherence to best practices within the Authority (POA9)	3.2.4. Execute audit quality reviews	Reviews completed	Number	2	2	2
3.2: Ensure transparency, accountability, and adherence to best practices within the Authority (POA9)	3.2.5 Publication of results and plans	Results and plans published	Yes/No	Yes	Yes	Yes
3.3: Strengthen risk management (POA2)*	3.3.1 Implement a risk management system	System implemented	Yes/No	-	-	Yes
3.3: Strengthen risk management (POA2)	3.3.2 Implement a comprehensive risk assessment framework that covers strategic, operational, financial, compliance, and reputational risks.	Framework implemented	Yes/No	Bi-annual risk assessments	Update risk register bi-annually	Update risk register bi-annually
3.3: Strengthen risk management (POA2)	3.3.3 Improve management of HR Risks	Certifications completed	Number	At least two staff members certified	At least three staff members certified	At least three staff members certified
3.3: Strengthen risk management (POA2)	3.3.4. Promote a culture where risk awareness and management are embedded in operations and decision-making	Risk awareness and management are embedded	Yes/No	Number of compliance reports generated and utilized by decision-makers	Number of reports generated and utilized by decision-makers	Number of departments recognized for effective risk management

People

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
PEOPLE						
Overarching Goal 4: Enhance staff engagement, learning, growth, and development						
Strategic Outcome: Motivated and skilled workforce, aligned with organizational goals and contributing to higher productivity		Employee engagement	Score	Benchmark	10% increase over prior year	10% increase over prior year
4.1 Improve staff engagement.	4.1.1. Implement programs to support employee well-being, health, safety and job satisfaction	Initiatives implemented	Yes/No	Yes	Yes	Yes
4.1 Improve staff engagement.	4.1.2. Implement use of GallupQ12	Employee engagement	Score	Benchmark	10% increase over prior year	10% increase over prior year
4.1 Improve staff engagement.	4.1.3. Conduct state of the team meetings, develop and implement action plans	Number of meetings and action plans developed	Number	Action plans developed for all Departments for whom the state of the team meetings have occurred	Action plans monitored on a quaterly basis	Action plans monitored on a quaterly basis
4.1 Improve staff engagement.	4.1.4. Implement the use of eNPS	Employee satisfaction	Score	Benchmark		
4.1 Improve staff engagement.	4.1.5. Execute on organizational culture programme (Leading the Way Ambassadors)	Change initiatives executed	Yes/No	Yes	Yes	Yes
4.2 Improve knowledge, skills and competencies within the organisation	4.2.1. Execute on training plan through receipt of approved initiatives and needs analysis forms	Completion rate	%	95% completed on a yearly basis	95% completed on a yearly basis	95% completed on a yearly basis
4.2 Improve knowledge, skills and competencies within the organisation	4.2.2. Provide leadership/ personal development training for all staff	Execution of programme	Yes/No	Leading the Way Programme 1 ongoing New programme proposed	Leading the Way Programme 1 completed	New programme started

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2027 - 2028
PEOPLE						
Overarching Goal 4: Enhance staff engagement, learning, growth, and development						
4.2 Improve knowledge, skills and competencies within the organisation	4.2.3. Leverage continuous learning opportunities aligned with evolving tax administration needs to augment the Authority's knowledge base through the BRA Academy in collaboration with the University of the West Indies, Duke University, and other institutions	Programmes initiated	Yes/No	Yes	Yes	Yes
		Completion rate	%	At least 80	At least 80	At least 80
4.2 Improve knowledge, skills and competencies within the organisation	4.2.4. Engage partners to develop our team and facilitate our work through knowledge-sharing study visits and immersive development experiences at tax agencies abroad (secondment/exchange)	Study visits/ secondments/ Exchanges initiated	Yes/ No	Yes	Yes	Yes
4.2 Improve knowledge, skills and competencies within the organisation	4.2.5. Deliver specialized tax technical, leadership and customer service training	Training satisfaction rate	%	70	75	80
4.3 Improve recruitment planning, timelines and implementation	4.3.1. Develop and implement succession plan (potential and scheduled retirees)	Status of plan implementation	%	100 % staffing in Tax Collections and Enforced Collections	75% of posts identified for succession planning filled within 3 months of vacancy	80% of posts identified for succession planning filled within 3 months of vacancy
4.3 Improve recruitment planning, timelines and implementation	4.3.2. Develop and implement recruitment plan	Approval of posts and vacancies	%	80%	90%	95%

Stakeholder Engagement

Objective	Strategy	Performance Indicator	Measure	Targets		
				2025 - 2026	2026 - 2027	2026 - 2027
STAKEHOLDER ENGAGEMENT						
Overarching Goal 5: Strengthen Relationships for Collaborative Growth						
Strategic Outcome: Strengthened partnerships that enhance knowledge-sharing, foster compliance, and support economic growth		Level of engagement				
5.1 Structured stakeholder engagements	5.1.1. Engage and collaborate with regional and international tax organizations for knowledge sharing and adoption of best practices	Participation in stakeholder initiatives, conferences, meetings, forum	Number	At least 6	At least 6	At least 6
	5.1.2. Engage with local, regional and international industry associations & partners to understand needs	Sessions hosted	Number	At least 3	At least 3	At least 3
	5.1.3. Develop and implement targeted taxpayer education initiatives	Educational seminars	Number	10	15	15
		Initiatives executed	Text	Form partnership with Small Business agencies Small Business Programme developed	Small Business Programme executed	Small Business Programme executed
	5.1.4 Strengthen relationship with large taxpayer representatives	Large Taxpayer Workshops conducted	Number	At least 10	At least 10	At least 10
	5.1.5 Host public accountability meeting of the Board	Public Accountability Board Meeting held every two (2) years	Number	1	N/A	1

6. Monitoring and Evaluation

This three-year strategic plan comes into force from April 2025 and runs until March 2028. A framework with performance monitoring metrics aligned to the strategic priorities. A centralized dashboard will be designed and developed to:

- Track progress on the strategic goals and align with TADAT POAs;
- Monitor the key performance indicators, performance indicators, monthly, quarterly and annually; and
- Create visual insights to intervene on gaps and support decision-making.

The monitoring of the strategic plan is the responsibility of the senior management team using a monitoring framework, with delivery through annual operational plans to achieve the targets outlined in the strategic priorities.

7. Appendix

Appendix 1 – TADAT Outcomes, Indicators, Dimensions and Criteria

TADAT – Outcomes, Indicators, Dimensions and Scoring Criteria			
POA1: Integrity of the Registered Taxpayer Base Desired Outcome: All businesses, individual and other entities that are required to register are included in a taxpayer registration database. Information held in the database is complete, accurate and up-to-date.			
Indicators	Dimensions	Scoring Criteria	
P1-1	Accurate and reliable taxpayer information	Dimension 1. The adequacy of information held in respect of registered taxpayers and the extent to which the registration database supports effective interactions with taxpayers and tax intermediaries.	All of the following are present: (i) Information held in the registration database includes, as a minimum, the taxpayer's full name, address, contact details, date of birth or date of incorporation, nature of business activity, identity of associated entities and related parties of the taxpayer (e.g., shareholders and/or subsidiary companies), taxpayer segment, economic/industry sector, and the filing and payment obligations applicable to the core taxes for which the taxpayer is registered. (ii) There is a central national computerized registration database. (iii) Each registered taxpayer has a unique high integrity identification number. (iv) The registration IT subsystem: (a) Interfaces with other IT subsystems (e.g., filing and payment processing). (b) Provides frontline staff with a whole-of-taxpayer view of a taxpayer's identifying and other details across all core taxes. (c) Allows for the deactivation or deregistration of taxpayers and archives information in a way that can be restored if needed.

			<p>(d) Generates registration-related management information (e.g., statistics of registered taxpayers by entity type, location, and economic sector).</p> <p>(e) Provides an audit trail of user access and changes made to taxpayer registration data.</p> <p>(f) Uses taxpayer registration details to generate tax declarations.</p> <p>(g) Provides secure online access to businesses and individuals to register for core taxes and, once registered, to update details held in the database (e.g., a taxpayer's postal or business</p>
		<p>Dimension 2. The accuracy of information held in the registration database.</p>	<p>All of the following are present:</p> <p>(i) Documented procedures exist and are routinely applied (i.e. as planned or scheduled activities performed on a regular basis) to:</p> <p>a. Identify and remove inactive taxpayers (e.g., deceased persons and defunct businesses), duplicate records, and false and invalid registrants from the active registration database AND deactivate and flag dormant registrations (i.e. taxpayers that are temporarily inactive);</p> <p>b. Ensure that applications for registration are authentic and all applicants meet the legal requirements for registration—this would include, for example, carrying out proof of identity checks to prevent bogus entities from registering, given that both VAT and income tax are targets for refund fraud; and</p> <p>c. Verify accuracy of information held in the registration database, including through use of large-scale automated processes to crosscheck information against databases of other government agencies such as the registrar of companies.</p> <p>(ii) Management, internal audit, or external audit reports (or other evidence) indicate a high level of confidence in the accuracy of the registration database for all core taxes.</p>

P1-2	Knowledge of the potential taxpayer base.	The extent of initiatives to detect businesses and individuals who are required to register but fail to do so.	<p>(i) The tax administration's annual operational plans specify initiatives to detect unregistered businesses and individuals, including at least:</p> <p>a. Systematic use of third-party information sources (e.g., business registration and labor force data); and</p> <p>b. A program of inspections of business premises and traders.</p> <p>(ii) Evidence exists (e.g., documented reports) of actions and results during the past year in detecting unregistered businesses and individuals.</p>
POA2: Effective Risk Management Desired Outcome: Risks to revenue and tax administration operations are identified and managed effectively.			
Indicators		Dimensions	Scoring Criteria
P2-3	Identification, assessment, ranking and quantification of compliance risks.	Dimension 1. The extent of intelligence gathering and research to identify compliance risks in respect of the main tax obligations.	<p>The tax administration builds knowledge of compliance levels and current and emerging risks by:</p> <p>(i) Analyzing the results of environmental scans undertaken by the tax administration itself or explicitly on its behalf as part of its multi-year strategic planning;</p> <p>(ii) Gathering and interpreting data from a range of external sources (e.g., financial institutions, Customs and other government agencies, other tax jurisdictions, studies into taxpayer behavior and topical compliance issues); and</p> <p>(iii) Gathering and interpreting data from a range of internal sources (e.g., tax audits, tax declarations, tax compliance gap studies, studies into taxpayer behavior and other internal research).</p>
		Dimension 2. The process used to assess, rank, and quantify taxpayer compliance risks.	<p>A structured risk assessment process—of the kind described in contemporary management literature and/or depicted, for example, in IMF and OECD publications as suitable for use by tax administrations—is in place as part of a multi-year strategic planning process to assess and prioritize compliance risks for all core taxes, the four main compliance obligations, key taxpayer</p>

			segments and at least three major sectors/industries of economic importance to the country.
P2-4	Mitigation of risks through a compliance improvement plan.	The degree to which the tax administration mitigates assessed risks to the tax system through a compliance improvement plan.	<p>(i) A documented compliance improvement plan exists comprising mitigation activities in respect of all identified high risks, and covers all of the following:</p> <p>(a) All core taxes; (b) The four main compliance obligations; and (c) Key taxpayer segments.</p> <p>(ii) The compliance improvement plan is resourced fully, and implementation progress is monitored on a regular basis (e.g., monthly).</p>
P2-5	Monitoring and evaluation of compliance risk mitigation activities.	The process used to monitor and evaluate the impact of compliance risk mitigation activities.	<p>(i) Formal governance arrangements are in place at senior management level (i.e., there is an active risk management committee to approve compliance risk mitigation strategies and monitor progress with implementation.</p> <p>(ii) Evaluations of the effectiveness of all approved compliance risk mitigation strategies in achieving targeted outcomes are documented and reviewed by senior management.</p>
P2-6	Management of operational risks.	Dimension 1. The process used to identify, assess and mitigate operational risks.	<p>(i) A structured process is applied annually to identify, assess, prioritize and document, in a risk register operational risks including cyber security across the whole organization.</p> <p>(ii) A business impact analysis (BIA) is conducted annually and explicitly matches operational risks to organizational performance.</p> <p>(iii) The Recovery Time Objective (RTO) and Response Point Objective (RPO) are determined, documented and strategies and activities are identified to address both.</p> <p>(iv) The tax administration's senior management team formally endorses operational business continuity management program that clearly articulates risk appetite/tolerance by risk category.</p> <p>(v) A well-defined business continuity plan is implemented in line with the strategies adopted and the risks identified for all operational risks.</p>

			<p>(vi) All tax administration staff are formally and continually trained and tested (including through online training channels), at least once annually, on operational risk management roles and responsibilities.</p> <p>(vii) Business continuity exercises common to all staff are conducted at least once every six months (e.g. fire drills will be conducted for all staff, whilst information and communications technology staff will undergo an additional set of continuity exercises) and the results documented.</p>
		<p>Dimension 2. The extent to which the effectiveness of the business continuity program is tested, monitored and evaluated.</p>	<p>(i) The tax administration's senior management team monitors implementation progress of the business continuity management program at least twice annually and takes corrective action.</p> <p>(ii) The business continuity management program's effectiveness is tested and audited annually by the tax administration's internal audit function and at least once every three years by external auditors against international risk management standards (such as ISO 22301 and ISO 31000 or equivalent national or international standards) and the results are documented.</p> <p>(iii) The tax administration's senior management team reviews outlined in A(i) above and results of the tests conducted under A(ii) above are used by the tax administration to update the business continuity management program.</p>
P2-7	Management of human risks.	<p>Dimension 1. The extent to which the tax administration has in place the capacity and structures to manage human capital risks.</p>	<p>(i) There are formal processes in place to identify, assess, prioritize and mitigate human capital risks.</p> <p>(ii) The tax administration has a human resource management team (at least two persons) with human resource risk training, understanding and experience.</p> <p>(iii) The tax administration has a formal process through which all managers/supervisors (at the strategic and tactical levels) are</p>

			<p>trained to understand human resource risks and their potential impact on operations.</p> <p>(iv) An active governance structure comprising at least the tax administration's senior management team or subcommittee of the governing board meets at least once every six months to review human resource risk issues and provide direction on mitigating measures.</p> <p>(v) A review of the human resource operations and systems is conducted by an independent third party at least once every five years.</p> <p>(vi) All staff are required to agree on performance expectations with their line manager, with meetings held at least twice a year to assess performance and agree areas for development.</p>
		<p>Dimension 2. The degree to which the tax administration evaluates the status of human capital risks and related mitigation interventions.</p>	<p>(i) The tax administration uses competent persons independent of the HR function to conduct a formal evaluation (including staff survey) of the human capital risks status at least once a year and, as a minimum, covering at least one risk in each of the categories outlined in Box 4 and an additional 11 from across the categories.</p> <p>(ii) As part of the formal human capital risks evaluation outlined in A(i) above, an annual impact analysis is conducted by competent persons, independent of the HR function, to evaluate the efficacy of risk mitigating interventions.</p> <p>(iii) The tax administration's annual operations report contains a section that deals with human capital risks and the content mirrors results of the formal assessment.</p>
<p>POA3: Supporting Voluntary Compliance Desired Outcome: Taxpayers have the necessary information and support to voluntarily comply at a reasonable cost to them.</p>			
Indicators		Dimensions	Scoring Criteria
P3-8	Scope, currency, and accessibility of information.	Dimension 1. The range of information available to taxpayers to explain, in clear terms, what their	(i) Information on the main areas of taxpayer obligations (registration, filing, payment, and reporting of information in tax

		obligations and entitlements are in respect of each core tax.	<p>declarations) and entitlements is readily available in respect of all core taxes.</p> <p>(ii) Information is tailored to the needs of key taxpayer segments, key industry groups, intermediaries, and disadvantaged groups.</p>
		Dimension 2. The degree to which information is current in terms of the law and administrative policy.	<p>i) Procedures are in place, and dedicated technical staff are assigned, to ensure information is current.</p> <p>(ii) Taxpayers are made aware of changes in the law or administrative policy through targeted and general communication before the law or policy takes effect.</p>
		Dimension 3. The availability to taxpayers of information and guidance from the tax administration.	<p>The tax administration provides a broad range of proactive taxpayer education programs (e.g., regular tax seminars for people starting and running a business, and programs for teaching school students about taxes).</p> <p>(ii) Information is available through a variety of user-friendly service delivery channels (e.g., telephone, website, brochures, fact sheets, and rulings).</p> <p>(iii) Information is available at minimal or no cost to taxpayers and intermediaries.</p> <p>(iv) Information and self-service facilities are available to taxpayers and intermediaries at a time convenient to them—including, for example, outside normal business hours.</p>
P3-9	Time taken to respond to information requests.	Dimension. The time taken to respond to taxpayers and tax intermediaries' requests for information.	At least 70 percent of telephone enquiry calls are answered within 6 minutes' waiting time.
P3-10	Scope of initiatives to reduce taxpayer compliance costs.	Dimension. The extent of initiatives to reduce taxpayer compliance costs.	(i) Simplified recordkeeping and reporting arrangements exist for small taxpayers (i.e., simple accounting records, less frequent filing and payment, and use of pre-filled tax declarations).

			<p>(ii) Frequently asked questions and common misunderstandings of the law detected through service and verification activities are routinely analyzed to improve information products and services.</p> <p>(iii) Secure online facilities (e.g., a taxpayer portal) provide taxpayers and their authorized agents with 24-hour access to registration and tax account details.</p> <p>(iv) Tax declarations and other forms are reviewed regularly to ensure that only information that is needed and used is sought from taxpayers.</p>
P3-11	Obtaining taxpayer feedback on products and services	Dimension 1. The use and frequency of methods to obtain feedback from taxpayers on the standard of services provided.	<p>i) The tax administration regularly obtains feedback from taxpayers through, for example, surveys via e-mail, telephone, website, public contact centers and meetings with stakeholders.</p> <p>(ii) A survey—based on a statistically valid sample of key taxpayer segments—is conducted by an independent third party at least once every 3 years to monitor trends in taxpayer perceptions of tax administration services and products.</p>
		Dimension 2. The extent to which taxpayer input is taken into account in the design of administrative processes and products.	<p>(i) The tax administration regularly consults with key taxpayer groups and intermediaries to identify deficiencies in administrative processes and products.</p> <p>(ii) There is active involvement of taxpayers and intermediaries in the design and/or testing of new processes and products (e.g., forms design, web page content, and clarity of public rulings).</p>
POA4 – Timely Filing of Tax Declarations Desired Outcome: Taxpayers file tax declarations on time.			
Indicators		Dimensions	Scoring Criteria
P4-12	On-time filing rate	Dimension 1. The number of CIT declarations filed by the statutory due date as a percentage of the number of declarations expected from registered CIT taxpayers.	<p>(i) The ratio is 90 percent and above in respect of all taxpayers for which a CIT declaration is expected.</p> <p>(ii) The ratio is 100 percent for large taxpayers in respect of which a CIT declaration is expected.</p>

		Dimension 2. The number of PIT declarations filed by the statutory due date as a percentage of the number of declarations expected from registered PIT taxpayers.	The ratio is 90 percent and above.
		Dimension 3. The number of VAT declarations filed by the statutory due date as a percentage of the number of declarations expected from registered VAT taxpayers.	(i) The ratio is 90 percent and above in respect of all taxpayers for which a VAT declaration is expected. (ii) The ratio is 100 percent for large taxpayers in respect of which a VAT declaration is expected.
		Dimension 4. The number of domestic excise tax declarations filed by the statutory due date as a percentage of the number of declarations expected from registered domestic excise taxpayers.	(i) The ratio is 90 percent and above in respect of all taxpayers for which a domestic excise tax declaration is expected. (ii) The ratio is 100 percent for large taxpayers in respect of which a domestic excise tax declaration is expected.
		Dimension 5. The number of PAYE withholding declarations filed by registered employers by the statutory due date as a percentage of the number of PAYE declarations expected from registered employers,	The ratio is 90 percent and above.
P4-13	Management of non-filers.	Action taken to follow up non-filers.	(i) Automated processes are used to identify taxpayers who have failed to file declarations when due. (ii) Penalties are automatically generated by the automated system for non-filers. (iii) The tax administration has dedicated filing-enforcement staff. (iv) Documented procedures are in place and include filing-enforcement follow-up within seven days of due date (e.g. contacting the taxpayers directly, taking into account the

			<p>circumstances and the taxpayers filing history, issuing demand notices, and issuing assessments of estimated tax liability and late filing penalty).</p> <p>(v) The taxpayer register is routinely updated based on the results of the non-filer enforcement.</p>
P4-14	Use of electronic filing facilities.	The extent to which tax declarations are filed electronically.	<p>(i) At least 85 percent of declarations are filed electronically for each of the core taxes.</p> <p>(ii) All large taxpayers file core tax declarations electronically.</p>
POA5: Timely Payment of Taxes Desired Outcome: Taxpayers pay their taxes in full on time			
Indicators		Dimensions	Scoring Criteria
P5-15	Use of electronic payment	The extent to which core taxes are paid electronically.	<p>(i) Electronic payments account for more than 75 percent of the value of total core tax collections (CIT, PIT, VAT, domestic excise tax, and PAYE).</p> <p>(ii) 100 percent of the value of total core tax collections (CIT, PIT, VAT, domestic excise tax, and PAYE) from large taxpayers are made by electronic payment.</p>
P5-16	Use of efficient collection systems	The extent to which withholding at source and advance payment systems are used.	<p>(i) Withholding at source is in place for all employment income (i.e. PIT).</p> <p>(ii) Advance payment arrangements are in place for all business income (i.e. CIT and PIT).</p> <p>(iii) Withholding or mandatory reporting/ disclosure arrangements are in place for interest and dividend income.</p>
P5-17	Timeliness of payments	The number of VAT payments made by the statutory due date in percent of the total number of VAT payments due.	<p>(i) The ratio is 90 percent and above.</p> <p>(ii) The ratio is 100 percent for large VAT payers.</p>
P5-18	Stock and Flow of Tax Arrears	The value of total core tax arrears at fiscal year-end as a percentage of total core tax revenue collections for the fiscal year.	The ratio is below 10 percent.

POA6: Accurate Reporting in Declarations Desired outcome: Taxpayers report complete and accurate information in their tax declarations		
Indicators	Dimensions	Scoring Criteria
P6-19	<p>Scope of verification actions taken to detect and deter inaccurate reporting.</p> <p>Dimension 1. The nature and scope of the tax audit program in place to detect and deter inaccurate reporting.</p> <p>Dimension 2. The extent to which the audit program is systematized around uniform practices.</p>	<p>The tax administration's audit program:</p> <ul style="list-style-type: none"> (i) Covers all core taxes. (ii) Covers key taxpayer segments, weighted towards large taxpayers and other high-risk segments and economic sectors (e.g., high wealth individuals, construction sector). (iii) Selects audit cases centrally on the basis of assessed risks. (iv) Uses a range of audit types, and audit methodologies (i.e. direct and indirect). (v) Routinely evaluates the impact of audits on levels of taxpayer compliance. <ul style="list-style-type: none"> (i) Auditors are required to apply procedures documented in a regularly updated audit manual that outlines the stages involved in an audit and includes, as a minimum: <ul style="list-style-type: none"> (a) preparing an audit case plan; (b) creating a taxpayer profile; (c) advising the taxpayer as to the nature and scope of the audit; (d) examining records of taxpayers and determining any changes to the scope or periods covered by the audit; (e) advising taxpayers of the audit findings and any resulting additional tax and penalties; (f) informing taxpayers about dispute resolution rights and procedures; (g) managing audit files; (h) using templates for working papers, notices to taxpayers, and other required documentation; and (i) adhering to procedures and criteria that need to be applied in the settlement of audit cases.

		<p>Dimension 3. The degree to which the quality of taxpayer audits is monitored.</p> <p>Dimension 4. The degree to which the tax administration monitors the effectiveness of the taxpayer audit function.</p>	<p>(ii) Special audit manuals exist reflecting procedures and compliance risks specific to each of three major economic sectors/industries.</p> <p>(i) A unit or officially designated committee comprising expert staff from within the tax administration monitors audit quality, adherence to documented audit procedures and findings are acted upon.</p> <p>(ii) The unit or committee uses documented procedures including a checklist to review audit quality.</p> <p>(iii) The unit or committee regularly issues reports that are taken into account to improve the quality of the audit program.</p> <p>(i) The tax administration's senior management team on a quarterly basis:</p> <p>(a) monitors the key performance measures in the audit plan including:</p> <ul style="list-style-type: none"> • audit outputs-assessments versus collections • inputs and time usage for each type of audit • the percent of audit closures where additional tax is payable • the percent of audit closures without adjustments • the percent of audit closures with reduced assessment • average and/or median audit yield from settled audit cases (includes positive, nil and reduced assessment cases) • the average elapsed time of cases where no additional tax is charged;
P6-20	Use of large-scale automated data-matching systems to detect inaccurate reporting	The extent of large-scale automated crosschecking to verify information reported in tax declarations.	<p>There is large-scale automated crosschecking of amounts reported in applicable core taxes declarations with information from all of the following sources:</p> <p>(i) VAT declarations.</p>

			<p>(ii) Banks/financial institutions.</p> <p>(iii) Employers.</p> <p>(iv) Three or more Government agencies (e.g., customs; agencies responsible for government procurement of goods and services; registrar of companies; anti-money laundering regulator responsible for tracking cash transactions; and registrar of immovable property).</p> <p>(v) Stock exchanges and/or shareholder registries of listed companies.</p> <p>(vi) Social security agency or agencies (for purposes of crosschecking reported employment income).</p> <p>(vii) Real estate property registers.</p> <p>(viii) Online (internet-based) vendors.</p> <p>(ix) Data received from other jurisdictions.</p>
P6-21	Initiatives undertaken to encourage accurate reporting	The nature and scope of proactive initiatives undertaken to encourage accurate reporting.	<p>(i) A system of public and private binding rulings is in place.</p> <p>(ii) Cooperative compliance arrangements are entered into with qualifying taxpayers.</p>
P6-22	Monitoring the tax gap to assess inaccuracy of reporting levels	The soundness of method/s used by the tax administration to assess and monitor inaccurate reporting.	<p>The tax administration monitors the extent of inaccurate reporting using a methodology or methodologies that satisfy the following tests:</p> <p>(i) Covers VAT and at least one other core tax.</p> <p>(ii) The methods are applied at least once every two years.</p> <p>(iii) The results are subjected to credibility tests, such as being independently reviewed (e.g., by the government auditor, a parliamentary committee or academia) and are made public.</p> <p>(iv) The results are used in designing tax administration interventions to improve accuracy of reporting.</p>

POA7: Effective Tax Dispute Resolution		
Desired Outcome: The tax resolution process is fair and independent, accessible to taxpayers and effective in resolving disputed matters in a timely manner.		
Indicators		Dimensions
P7-23	Existence of an independent, workable, and graduated dispute resolution process	Dimension 1. The extent to which an appropriately graduated mechanism of administrative and judicial review is available to and used by taxpayers.
		Dimension 2. Whether the administrative review mechanism is independent of the audit process
		Dimension 3. Whether information on the dispute resolution process is published, and whether taxpayers are explicitly made aware of it.
P7-24	Time taken to resolve disputes.	The time taken to complete administrative reviews.

P7-25	Degree to which dispute outcomes are acted upon	The extent to which the tax administration responds to dispute outcomes.	There is regular monitoring and analysis of all dispute outcomes and decision impact statements are routinely prepared. This analysis is taken into account in the formulation or adjustment of policy, legislation, and administrative procedures.
POA8: Efficient Revenue Management Desired Outcome: Tax revenue collections are fully accounted for, monitored against expectations, and analyzed to inform government revenue forecasting. Legitimate tax refunds are paid promptly.			
P8-26	Contribution to government tax revenue forecasting process	The extent of tax administration input to government tax revenue forecasting and estimating.	Dedicated expert staff within the tax administration routinely: (i) Gather data on tax revenue collection and economic conditions to provide input to government budgeting processes of tax revenue forecasting and tax revenue estimating. (ii) Monitor tax revenue collections against budgeted revenue forecasts and report findings to government at least once a month. (iii) Forecast VAT refund levels to ensure that sufficient funds are available to meet all legitimate refund claims when they occur. (iv) Monitor and report on the cost to revenue of tax expenditures annually. (v) Monitor and report on the stock of tax losses and credits/refunds carried forward by taxpayers that may be offset against future tax liabilities.
P8-27	Adequacy of tax revenue accounting	Adequacy of the tax administration's tax revenue accounting system.	i) The tax administration has an automated accounting system that meets government information technology and accounting standards. (ii) The tax administration's accounting system interfaces with the Ministry of Finance revenue accounting system. (iii) All tax liabilities and related payments are posted to taxpayers' ledgers/accounts within one business day of their occurrence. (iv) Regular external and internal audits are conducted to ensure that the accounting system aligns with the tax laws (i.e.,

			correctly calculates liabilities, penalties, and interest) and government accounting standards.
P8-28	Adequacy of tax refund processing	Dimension 1. Adequacy of the VAT refund system.	<p>All of the following are present:</p> <p>(i) Risk-based verification (e.g., screening of refund claims using automated risk assessment software; pre-refund audits of high-risk cases; and post-refund verification of lower-risk cases).</p> <p>(ii) Budget funds are allocated to meet all legitimate refund claims when they occur.</p> <p>(iii) Offsetting of excess VAT credits against tax arrears, except where an outstanding amount is subject to a genuine dispute.</p> <p>(iv) Preferential (fast-track) treatment is given to low-risk taxpayers (e.g., regular exporters with a sound compliance history).</p> <p>(v) Payment of interest on delayed refunds.</p>
		Dimension 2. The time taken to pay (or offset) VAT refunds.	At least 90 percent of VAT refund claims (by number of cases and value) are paid, offset, or declined within 30 calendar days.

POA9: Accountability and Transparency		
Desired Outcome: The tax administration is transparent in the conduct of its activities and accountable to the government and community.		
Indicators	Dimensions	Scoring Criteria
P9-29	Internal assurance mechanisms.	<p>Dimension 1. Assurance provided by internal audit</p> <p>(i) The tax administration has an organizationally independent internal audit unit reporting directly to an audit committee.</p> <p>(ii) There is an annual internal audit plan comprising internal control checks, operational performance audits, information technology systems audits and financial audits. The program provides wide coverage and scrutiny of key operations, revenue accounting, and internal financial management.</p> <p>(iii) There is regular training of internal auditors in audit methodologies.</p> <p>(iv) There is independent review of internal audit operations and systems at least every five years.</p> <p>(v) There is a central repository of internal control policies, processes and procedures.</p> <p>(vi) IT system controls are in place to detect incidents that threaten the confidentiality and integrity of tax administration data. Specifically, audit trails of user access and changes made to taxpayer data exist, together with effective surveillance by internal audit, including through use of system-generated reports and other audit tools.</p>
		<p>Dimension 2. Staff integrity assurance mechanisms.</p> <p>(i) The tax administration has implemented a code of ethics and professional conduct that embodies the guiding values, principles and requirements set out in national or international ethics and integrity legislation/regulations or equivalent.</p> <p>(ii) The tax administration explicitly communicates the code of ethics and professional conduct, and any updates thereof, to all staff in the tax administration and has record/s of receipt of the communication.</p> <p>(iii) The tax administration has a unit solely devoted to internal affairs that reports directly to the tax administration head or</p>

			<p>deputy head in recognition of the sensitive nature of its responsibilities.</p> <p>(iv) The internal affairs or equivalent unit:</p> <p>(a) Has appropriate investigative powers, and exercises these powers with due process;</p> <p>(b) Cooperates with relevant enforcement agencies (e.g., anti-corruption agency, police, and public prosecutor);</p> <p>(c) Maintains integrity-related statistics for the organization, while preserving confidentiality; and</p> <p>(d) The integrity statistics are publicly reported.</p>
P9-30	External oversight of the tax administration.	Dimension 1. The extent of independent external oversight of the tax administration's operations and financial performance.	<p>(i) There is an annual audit of the tax administration's financial statements by an external review body (e.g., government auditor or other independent entity).</p> <p>(ii) There is an annual program of operational performance audits by an external review body (e.g., government auditor).</p> <p>(iii) External review findings are responded to by the tax administration.</p> <p>(iv) External review findings and the response of the tax administration or Ministry of Finance to the findings are publicly reported.</p>
		Dimension 2. The investigation process for suspected wrongdoing and maladministration.	<p>(i) An ombudsman or equivalent authority routinely investigates complaints from taxpayers about treatment they have received from the tax administration.</p> <p>(ii) Systemic problems identified by the ombudsman, and recommended actions to fix them, are reported to the tax administration and government.</p> <p>(iii) An anti-corruption agency oversees tax administration anti-corruption policies and investigates the most serious cases of alleged corrupt conduct of tax officials.</p>

			(iv) There is regular (e.g., monthly) and systematic monitoring and reporting to senior management of actions taken in response to recommendations of the tax ombudsman and anti-corruption agency.
P9-31	Public perception of integrity.	The mechanism for monitoring public confidence in the tax administration.	<p>(i) An independent third party conducts a survey—based on a statistically valid sample of key taxpayer segments—at least every 2 years to monitor trends in public confidence in the tax administration.</p> <p>(ii) The results of the survey are made public within 6 months of completion.</p> <p>(iii) The tax administration takes the survey results into account in reviewing its integrity framework and public relations campaigns.</p>
P9-32	Publication of activities, results and plans.	Dimension 1. The extent to which the financial and operational performance of the tax administration is made public, and the timeliness of publication.	<p>i) There is an annual report to government outlining the full financial and operational performance of the tax administration.</p> <p>(ii) The annual report is made public within 6 months of the end of the fiscal year.</p>
		Dimension 2. The extent to which the tax administration's future directions and plans are made public, and the timeliness of publication.	Strategic and operational plans are made public in advance of the period covered by the plans.

