

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
GOAL 1: ADMINISTER THE REVENUE LAWS IN AN EFFECTIVE, FAIR AND TRANSPARENT MANNER						
1. Administer the revenue laws in an effective, fair and transparent manner	1.1 Strengthen administrative capacity to effectively manage legal and regulatory frameworks	1.1.1 Legislative and Administrative framework for oil and gas fully developed	Task force established to decide upon key requirements and components of the proposed Petroleum Tax Regime Drafting and passage of the Petroleum Tax Legislation and Regulations and comprehensive regime completed	New Petroleum Tax Regime approved and implemented. Weighing and Gauging 1883 legislation reviewed	Petroleum Tax Regime reviewed and fortified to address any existing deficiencies.	Petroleum legislation that currently exists is archaic. Petroleum Act was enacted in 1930, Petroleum Exploration and Production Act in 1986 and the Weighing and Gauging legislation in 1883
			Oil and Gas Unit established within Customs Institutional structure for Oil and Gas Unit defined (organisational structure and staffing) 50% staff requirements of the Oil and Gas Unit achieved	70% staff requirements of the Oil and Gas Unit achieved	100% staff requirements of the Oil and Gas Unit achieved	No Oil and Gas Unit within Customs
			Institutional structure for Petroleum Revenue Audit Division defined 50% staff requirements of the Petroleum Revenue Audit Division achieved	70% staff requirements of the Petroleum Revenue Audit Division achieved	100% staff requirements of the Petroleum Revenue Audit Division achieved	Petroleum Revenue Audit Division established in March, 2018 Only an Assistant Commissioner (ACIR) is appointed to the Petroleum

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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						Revenue Audit Division
			Management and relevant technical Staff trained in Oil and Gas management and compliance Technical training modules developed specifically for Customs Officers to be trained in measurements and weighing and gauging for Oil and Gas	Capacity building for staff on technical, legislative and PSA matters executed	Continued Capacity building for staff on technical, legislative and PSA matters	Technical and PSA Capacity building has commenced for potential recruits of the Petroleum Revenue Audit Division.
				Establish resident monitoring on Oil rigs, FPSOs and other establishments, facilities and installations	Accomplish permanent collaborative monitoring presence on Oil rigs, FPSOs and other establishments, facilities and installations	No monitoring and compliance presence on Oil and Gas establishments
1. Administer the revenue laws in an effective, fair and transparent manner	1.1 Strengthen administrative capacity to effectively manage legal and regulatory frameworks	1.1.2 Legislative and administrative framework to issue rulings and interpretations established	At least 80% of SOPs updated/created Legislation and regulations drafted to support a regime of binding rulings	100% of SOPs drafted Legislation and regulations to support issuance of binding rulings completed	Rulings and interpretations function fully established.	No formal legal framework currently in place to issue binding rulings and interpretations
			Guidelines for taxpayers updated and published	Guidelines for taxpayers updated and published	Full guidelines for the taxpayers updated and published	Rulings and interpretations guidelines for taxpayers not legally binding on the part of GRA as prescribed by TADAT

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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			2019	2020	2021	
1. Administer the revenue laws in an effective, fair and transparent manner	1.1 Strengthen administrative capacity to effectively manage legal and regulatory frameworks	1.1.3 Legislative and administrative enhancements to strengthen compliance in domestic taxes and customs developed	<p>Customs laws and regulations updated to facilitate harmonization with regional and international nomenclature and procedures (for HS 2017)</p> <p>Customs and Domestic Tax Laws comprehensively reviewed to determine gaps in relation to regional and international good practice</p> <p>CARTAC/CARICOM Model Customs legislation adopted to address gaps in regional and international good practice standards</p> <p>A Tax Administration Procedures Act (TAPA) drafted and adopted to standardize and modernize the administrative provisions for all domestic taxes (VAT, IT)</p>	60% Customs and Domestic Tax fines, penalties and fees revised to be sufficiently prohibitive	Commence drafting and other preparatory work for HS 2022	Currently amendments to the law are done on an ad hoc and needs basis determined by factors such as software, regional and international impositions and budget measures.
			<p>30% of codification of tax legislation completed (Principal Acts)</p>	<p>60% of codification of tax legislation completed (Principal Acts)</p> <p>40% of codification of regulations completed</p>	<p>100% of codification of tax legislation completed (Principal Acts)</p> <p>100% of codification of regulations completed</p>	

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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			30% of Analogues and formats created to standardize the tax regime in Investment Development Agreements	60% of Analogues and formats created to standardize the tax regime in Investment Development Agreements	100% of Analogues and formats created to standardize the tax regime in Investment Development Agreements	Formats within the Investment Development Agreement are unstandardized
1. Administer the revenue laws in an effective, fair and transparent manner	1.2 Increase local and international cooperation and partnerships	1.1.4 WCO, WTO and other relevant trade agreements implemented	Plan and schedule devised to accede to World Customs Organisation's International Convention on the simplification and Harmonization of Customs procedures (Revised Kyoto Convention), Convention on Nomenclature for the Classification of Goods in Customs Tariffs and Protocol of Amendment thereto, Convention of Valuation of goods for Customs purposes and SAFE framework Legislation tabled to create an enabling environment for the implementation of convention measures	World Customs Organisation's International Convention on the simplification and Harmonization of Customs procedures (Revised Kyoto Convention), Convention on Nomenclature for the Classification of Goods in Customs Tariffs and Protocol of Amendment thereto, Convention of Valuation of Goods for Customs purposes and SAFE framework acceded to		World Customs Organisation's International Convention on the simplification and Harmonization of Customs procedures (Revised Kyoto Convention), Convention on Nomenclature for the Classification of Goods in Customs Tariffs and Protocol of Amendment thereto, Convention of Valuation of Goods for Customs purposes and SAFE framework not acceded to
			100% of World Trade Organisation's TFA (Trade Facilitation Agreement) category A requirements implemented	100% of World Trade Organisation's TFA category B requirements implemented	100% of World Trade Organisation's TFA category C requirements implemented	73.1% of World Trade Organisation's TFA category A requirements implemented

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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			<p>50% of World Trade Organisation's TFA category B requirements implemented</p> <p>40% of World Trade Organisation's TFA category C requirements implemented</p>	70% of World Trade Organisation's TFA category C requirements implemented		<p>2.9% of World Trade Organisation's TFA category B requirements implemented</p> <p>23.9% of World Trade Organisation's TFA category C requirements implemented</p>
			<p>All conventions facilitating trade to which Guyana should accede to, identified</p> <p>Legislation to enact the ratified conventions tabled</p>	Selected Conventions acceded to	Benefits from facilities offered by conventions exploited	There are several Trade facilitation Conventions that Guyana has not acceded to that hold potential benefits
1. Administer the revenue laws in an effective, fair and transparent manner	1.2 Increase local and international cooperation and partnerships	1.2.2 Co-operation agreements with local, regional and international organisations established	<p>Collaboration with regional and International Agencies established</p> <p>Collaboration with the Customs Brokers Association strengthened and effective accreditation for members provided</p> <p>Collaboration with local professional organizations enhanced (tax preparers/accountants, bar</p>	<p>Agreements and MOUs established with local, regional and International organisations to formalize relations</p> <p>Semi-annual collaboration meetings scheduled with professional organizations</p>	Full collaboration with agencies achieved	<p>MOUs exist with some local agencies for specific activities</p> <p>MOUs exist with Suriname for border control and Trinidad and the United States of America for Exchange of Information</p>

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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			association, chamber of commerce, manufacturers association etc.)			
1. Administer the revenue laws in an effective, fair and transparent manner	1.2 Increase local and international cooperation and partnerships	1.2.3 International co-operation and data exchange protocols with targeted local and international partners established	<p>At least 80% of SOPs drafted to standardize the operations of the International Unit</p> <p>International Unit established to execute tasks pertaining to the Administration of the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS)/ Unit established to facilitate the Exchange of Information</p>	<p>100% of SOPs completed to standardize the operations of the International Unit</p> <p>Commence the automatic exchange of information with at least 1 territory</p>	<p>SOPs fully operational</p> <p>Automatically exchange information with multiple territories</p> <p>Collaboration standardized and consistent</p>	<p>Guyana enacted the Anti-Money Laundering and Countering the Financing of Terrorism (Amendment) Act in 2017</p> <p>A new software was procured to facilitate the FATCA exchange of information.</p> <p>The Framework exists to accommodate exchange of information</p> <p>Information is exchanged upon request</p> <p>Currently, the LTD facilitates the reporting requirements of FATCA utilizing two</p>

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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						(2) staff from the Program Planning and Risk Management Unit
GOAL 2: IMPROVE VOLUNTARY COMPLIANCE BY EMPOWERING TAXPAYERS TO MEET THEIR LEGAL OBLIGATIONS						
2.1 Improve voluntary compliance by empowering taxpayers to meet their legal obligations	2.1 Provide high quality, responsive and accessible customer service	2.1.1 Voluntary compliance increased	5% increase in payments not made by assessments/total collections	5% increase in payments not made by assessments/total collections	5% increase in payments not made by assessments/total collections	
			Business processes reviewed and simplified			Refer to TADAT indicators
			Taxpayer educational programmes implemented	All customer service documents reviewed and amended where applicable	All customer service documents reviewed and amended where applicable	Taxpayer educational programmes executed based on CG's approval
			Training programmes and plans geared towards improving customer relations implemented			No customer charter
			Customer charter developed			No Taxpayer Service Standard
			Taxpayer Service Standard Developed			No Service catalogue
			Service catalogue developed and published			
			Guidelines for taxpayers' compliance with administrative and technical requirements created and published	Guidelines for taxpayers' compliance with administrative and technical requirements created and published	Guidelines for taxpayers' compliance with administrative and technical requirements created and published	Some Taxpayer guidelines exist
			Literature on Tax obligations prepared as per taxpayer segment,	Literature on Tax obligations prepared as per taxpayer	Literature on Tax obligations prepared as per taxpayer	No segment or sector based literature

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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			2019	2020	2021	
			sector and tax types (Assessed Taxes)	segment, sector and tax types (Assessed Taxes)	segment, sector and tax types (Assessed Taxes)	
			GRA's Quarterly reader's digest published	GRA's Quarterly reader's digest published	GRA's Quarterly reader's digest published	The GRA ceased publishing the annual 'Revenews' since 2014
			New Budgetary measures, revenue regulations and policies simplified and published annually	New Budgetary measures, revenue regulations and policies simplified and published annually	New Budgetary measures, revenue regulations and policies simplified and published annually	The simplification and publication of annual budgetary measures is done but not in a systematic or methodical manner
			Sensitisation sessions planned and delivered for introductory/amended legislation and new initiatives within the organization	Sensitisation sessions planned and delivered for introductory/amended legislation and new initiatives within the organization	Sensitisation sessions planned and delivered for introductory/amended legislation and new initiatives within the organization	Sensitisations are usually conducted for amended and new legislation
			Expand tax advisory services (phone, face- to- face and online) at Headquarters and provide tax advisory services at two (2) regional locations	Provide tax advisory service (phone and face-to-face) at three (3) additional regional locations	Provide tax advisory service at all regional locations (phone and face-to-face).	Tax advisory service only available at Head Office
2.1 Improve voluntary compliance by empowering taxpayers to meet	2.1 Provide high quality, responsive and accessible customer service	2.1.2 Compliance with registering, filing, payment and reporting requirements improved	5% increase in registered taxpayers	5% increase in registered taxpayers	5% increase in registered taxpayers	Registered taxpayers: Core taxes VAT:4,725 PAYE:6,375 IIT:344,375 CIT:5,674

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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their legal obligations						<i>Other taxtypes:15,242 Total taxpayers registered for at least1 taxtype:376,391</i>
		40% improvement in registration accuracy and completeness/40% reduction in ‘Other segment’	60% improvement in registration accuracy and completeness /60% reduction in ‘Other segment’	100% improvement in registration accuracy and completeness /100% reduction in ‘Other segment’	Currently 344,013 taxpayers constitute the ‘Other’ Segment which amounts to 56% of the tax population of 617,365 This issue should be fully resolved by 2021 given the implementation of the Tax software in 2020	
		<p>Significant improvements in Ontime filing achieved</p> <p>On-time filing increased as follows:</p> <p><u>Large Taxpayers</u></p> <p>-CIT: Increased by 6%</p> <p>-IIT: Increased by 7%</p> <p>-PAYE (Form II): Increased by 18%</p> <p>-PAYE (Form V): Increased by 8%</p> <p>-VAT: Increased by 10%</p> <p><u>Medium Taxpayers</u></p> <p>-CIT: Increased by 11%</p> <p>-IIT: Increased by 7%</p>	<p>Significant improvements in Ontime filing achieved</p> <p>On-time filing increased as follows:</p> <p><u>Large Taxpayers</u></p> <p>-CIT: Increased by 6%</p> <p>-IIT: Increased by 7%</p> <p>-PAYE (Form II): Increased by 18%</p> <p>-PAYE (Form V): Increased by 8%</p> <p>-VAT: Increased by 10%</p> <p><u>Medium Taxpayers</u></p> <p>-CIT: Increased by 11%</p> <p>-IIT: Increased by 7%</p>	<p>Significant improvements in Ontime filing achieved</p> <p>On-time filing increased as follows:</p> <p><u>Large Taxpayers</u></p> <p>-CIT: Increased by 6%</p> <p>-IIT: Increased by 7%</p> <p>-PAYE (Form II): Increased by 18%</p> <p>-PAYE (Form V): Increased by 8%</p> <p>-VAT: Increased by 10%</p> <p><u>Medium Taxpayers</u></p> <p>-CIT: Increased by 11%</p> <p>-IIT: Increased by 7%</p>	<p>Please refer to page 15 to 16 of Domestic Taxes baseline document</p> <p>NB. Used 100% target for Large taxpayer and 90 % for all other segments</p> <p>On-time filing is as follows:</p> <p><u>Large Taxpayers</u></p> <p>-CIT: 81%</p> <p>-IIT: 78 %</p> <p>-PAYE(Form II): 46%</p> <p>-PAYE (Form V):76%</p> <p>-VAT:70%</p>	

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			2019	2020	2021	
			<p>-PAYE(Form II) : Increased by 17%</p> <p>-PAYE (Form V): Increased by 12%</p> <p>-VAT: Increased by 13%</p> <p><u>Small Taxpayers</u></p> <p>-CIT: Increased by 12%</p> <p>-IIT: Increased by 9%</p> <p>-PAYE (Form II): Increased by 19%</p> <p>-PAYE (Form V): Increased by 16%</p> <p>-VAT: Increased by 13%</p> <p><u>Micro Taxpayers</u></p> <p>-CIT: Increased by 14%</p> <p>-IIT: Increased by 18%</p> <p>-PAYE(Form II): Increased by 25%</p> <p>-PAYE (Form V): Increased by 25%</p> <p>-VAT: Increased by 19%</p>	<p>-PAYE (Form II) : Increased by 17%</p> <p>-PAYE (Form V): Increased by 12%</p> <p>-VAT: Increased by 13%</p> <p><u>Small Taxpayers</u></p> <p>- CIT: Increased by 12%</p> <p>-IIT: Increased by 9%</p> <p>-PAYE (Form II): Increased by 19%</p> <p>-PAYE (Form V): Increased by 16%</p> <p>-VAT: Increased by 13%</p> <p><u>Micro Taxpayers</u></p> <p>- CIT: Increased by 14%</p> <p>-IIT: Increased by 18%</p> <p>-PAYE(Form II) : Increased by 25%</p> <p>-PAYE (Form V): Increased by 25%</p> <p>-VAT: Increased by 19%</p>	<p>-PAYE (Form II): Increased by 17%</p> <p>-PAYE (Form V): Increased by 12%</p> <p>-VAT: Increased by 13%</p> <p><u>Small Taxpayers</u></p> <p>- CIT: Increased by 12%</p> <p>-IIT: Increased by 9%</p> <p>-PAYE(Form II): Increased by 19%</p> <p>-PAYE (Form V): Increased by 16%</p> <p>-VAT: Increased by 13%</p> <p><u>Micro Taxpayers</u></p> <p>- CIT: Increased by 14%</p> <p>-IIT: Increased by 18%</p> <p>-PAYE(Form II) : Increased by 25%</p> <p>-PAYE (Form V):25%</p> <p>-VAT: Increased by 19%</p>	<p><u>Medium Taxpayers</u></p> <p>- CIT: 56%</p> <p>-IIT:70%</p> <p>-PAYE(Form II): 37%</p> <p>-PAYE (Form V):54%</p> <p>-VAT:52%</p> <p><u>Small Taxpayers</u></p> <p>- CIT: 52%</p> <p>-IIT: 63%</p> <p>-PAYE(Form II) : 32%</p> <p>-PAYE (Form V):41%</p> <p>-VAT:51%</p> <p><u>Micro Taxpayers</u></p> <p>- CIT: 47%</p> <p>-IIT: 37%</p> <p>-PAYE (Form II): 14%</p> <p>-PAYE (Form V):15%</p> <p>-VAT:33%</p>
			<p>Filing rate improved</p> <p>Filing rate increased as follows:</p> <p><u>Large Taxpayers</u></p> <p>-CIT: Increased by 2%</p> <p>-IIT: Increased by 1%</p> <p>-PAYE(Form II): Increased by 8%</p> <p>-PAYE (Form V): Increased by 4%</p> <p>-VAT: Increased by 3%</p> <p><u>Medium Taxpayers</u></p> <p>-CIT: Increased by 3%</p> <p>-IIT: Increased by 2%</p> <p>-PAYE(Form II): Increased by 10%</p> <p>-PAYE (Form V): Increased by 4%</p> <p>-VAT: Increased by 2%</p>	<p>Filing rate improved</p> <p>Filing rate increased as follows:</p> <p><u>Large Taxpayers</u></p> <p>- CIT: Increased by 2%</p> <p>-IIT: Increased by 1%</p> <p>-PAYE(Form II): Increased by 8%</p> <p>-PAYE (Form V): Increased by 4%</p> <p>-VAT: Increased by 3%</p> <p><u>Medium Taxpayers</u></p> <p>- CIT: Increased by 3%</p> <p>-IIT: Increased by 2%</p> <p>-PAYE(Form II): Increased by 10%</p> <p>-PAYE (Form V): Increased by 4%</p> <p>-VAT: Increased by 2%</p>	<p>Filing rate increased</p> <p>Filing rate increased as follows:</p> <p><u>Large Taxpayers</u></p> <p>- CIT: Increased by 2%</p> <p>-IIT: Increased by 1%</p> <p>-PAYE(Form II): Increased by 8%</p> <p>-PAYE (Form V): Increased by 4%</p> <p>-VAT: Increased by 3%</p> <p><u>Medium Taxpayers</u></p> <p>- CIT: Increased by 3%</p> <p>-IIT: Increased by 2%</p> <p>-PAYE(Form II): Increased by 10%</p> <p>-PAYE (Form V): Increased by 4%</p> <p>-VAT: Increased by 2%</p>	<p>Please refer to page 15 to 16 of Domestic Taxes baseline document</p> <p>NB. Used 100% target for Large taxpayer and 90 % for all other segments</p> <p>Filing rate is as follows:</p> <p><u>Large Taxpayers</u></p> <p>- CIT: 94%</p> <p>-IIT: 96%</p> <p>-PAYE(Form II): 75%</p> <p>-PAYE (Form V):86%</p> <p>-VAT:89%</p> <p><u>Medium Taxpayers</u></p> <p>- CIT: 81%</p> <p>-IIT: 94%</p>

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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			2019	2020	2021	
		<p><u>Small Taxpayers</u> -CIT: Increased by 3% -IIT: Increased by 1 % -PAYE(Form II): Increased by 12% -PAYE (Form V): Increased by 6% -VAT: Increased by 3%</p> <p><u>Micro Taxpayers</u> -CIT: Increased by 5% -IIT: Increased by 10% -PAYE(Form II): Increased by 20% -PAYE (Form V): Increased by 16% -VAT: Increased by 11%</p>	<p><u>Small Taxpayers</u> - CIT: Increased by 3% -IIT: Increased by 1 % -PAYE(Form II): Increased by 12% -PAYE (Form V): Increased by 6% -VAT: Increased by 3%</p> <p><u>Micro Taxpayers</u> - CIT: Increased by 5% -IIT: Increased by 10% -PAYE(Form II): Increased by 20% -PAYE (Form V): Increased by 16% -VAT: Increased by 11%</p>	<p><u>Small Taxpayers</u> - CIT: Increased by 3% -IIT: Increased by 1 % -PAYE(Form II): Increased by 12% -PAYE (Form V): Increased by 6% -VAT: Increased by 3%</p> <p><u>Micro Taxpayers</u> - CIT: Increased by 5% -IIT: Increased by 10% -PAYE(Form II): Increased by 20% -PAYE (Form V): Increased by 16% -VAT: Increased by 11%</p>	<p>-PAYE(Form II): 59% -PAYE (Form V):78% -VAT:84%</p> <p><u>Small Taxpayers</u> - CIT: 81% -IIT: 87 % -PAYE(Form II): 52% -PAYE (Form V):72% -VAT:81%</p> <p><u>Micro Taxpayers</u> - CIT: 74% -IIT: 60% -PAYE(Form II): 29% -PAYE (Form V):43% -VAT:58%</p>	
		<p>Significant improvement in On-time payment achieved</p> <p>On-time payment increased as follows:</p> <p><u>Large Taxpayers</u> -CIT: Increased by 5% -IIT: Increased by 20% -PAYE: Increased by 4% -VAT: Increased by 3%</p> <p><u>Medium Taxpayers</u> -CIT: Increased by 17% -IIT: Increased by 17% -PAYE: Increased by 8% -VAT: Increased by 5%</p> <p><u>Small Taxpayers</u> -CIT: Increased by 15% -IIT: Increased by 13% -PAYE: Increased by 5%</p>	<p>Significant improvement in On-time payment achieved</p> <p>On-time payment increased as follows:</p> <p><u>Large Taxpayers</u> -CIT: Increased by 5% -IIT: Increased by 20% -PAYE: Increased by 4% -VAT: Increased by 3%</p> <p><u>Medium Taxpayers</u> -CIT: Increased by 17% -IIT: Increased by 17% -PAYE: Increased by 8% -VAT: Increased by 5%</p> <p><u>Small Taxpayers</u> -CIT: Increased by 15% -IIT: Increased by 13% -PAYE: Increased by 5%</p>	<p>Significant improvement in On-time payment achieved</p> <p>On-time payment increased as follows:</p> <p><u>Large Taxpayers</u> -CIT: Increased by 5% -IIT: Increased by 20% -PAYE: Increased by 4% - VAT: Increased by 3%</p> <p><u>Medium Taxpayers</u> -CIT: Increased by 17% -IIT: Increased by 17% -PAYE: Increased by 8% -VAT: Increased by 5%</p> <p><u>Small Taxpayers</u> -CIT: Increased by 15% -IIT: Increased by 13% -PAYE: Increased by 5%</p>	<p>Please refer to page 23 of Domestic Taxes baseline document NB. Used 100% target for Large taxpayer segment and 95% target for all other segments</p> <p>On-time payment is as follows:</p> <p><u>Large Taxpayers</u> -CIT: 84% -IIT: 39 % -PAYE: 87% -VAT: 91%</p> <p><u>Medium Taxpayers</u> - CIT: 43% -IIT:45% -PAYE: 71% -VAT: 79%</p> <p><u>Small Taxpayers</u> - CIT: 51% -IIT: 57%</p>	

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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			2019	2020	2021	
			-VAT: Increased by 6% <u>Micro Taxpayers</u> -CIT: Increased by 12% -IIT: Increased by 15% -PAYE: Increased by 7% -VAT: Increased by 5%	-VAT: Increased by 6% <u>Micro Taxpayers</u> -CIT: Increased by 12% -IIT: Increased by 15% -PAYE: Increased by 7% -VAT: Increased by 5%	-VAT: Increased by 6% <u>Micro Taxpayers</u> -CIT: Increased by 12% -IIT: Increased by 15% -PAYE: Increased by 7% -VAT: Increased by 5%	-PAYE: 79% -VAT: 78% <u>Micro Taxpayers</u> - CIT: 60% -IIT: 49% -PAYE: 73% -VAT: 80%
			Payment options increased to allow for electronic payment and other non-cash methods.	Payment options further expanded	Payment options optimised	No online payment option available
2.1 Improve voluntary compliance by empowering taxpayers to meet their legal obligations	2.1 Provide high quality, responsive and accessible customer service	2.1.3 Regional Offices offering full service options to taxpayers	Full range of services offered at existing Regional Tax Offices New offices established in hinterland regions to reduce the cost of compliance (Fort Wellington, Mahdia)		All Regional offices offer all services available at the Head Office New offices established in hinterland regions to reduce the cost of compliance (Kamarang Kwakwani and Matthews Ridge)	All services are not offered at all existing regional offices All regions do not have tax Offices
2.1 Improve voluntary compliance by empowering taxpayers to meet their legal obligations	2.1 Provide high quality, responsive and accessible customer service	2.1.4 Customer satisfaction increased	Customer Satisfaction survey developed and administered 10% increase in satisfaction for large taxpayers 10% increase in satisfaction for medium taxpayers 10% increase in satisfaction for small and micro taxpayers	15% increase in satisfaction for large taxpayers 15% increase in satisfaction for medium taxpayers 15% increase in satisfaction for small and micro taxpayers	25% increase in satisfaction for large taxpayers 25% increase in satisfaction for medium taxpayers 25% increase in satisfaction for small and micro taxpayers	No satisfaction survey conducted/ No survey by segment Baseline customer satisfaction to be established

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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			<p>Establish consultative platform for targeted groups to provide inputs to improve tax administration</p> <p>Customer surveys conducted by segments to inform improvements in Operational Units and the Policy, Program and Procedures Unit</p>	Effect changes in policies and procedures based on surveys and interactions with stakeholders.	Continuous surveys and evaluations conducted to improve tax administration and customer satisfaction	<p>Consultations are done ad hocly or upon the request of taxpayers</p> <p>Customer surveys to inform policy only conducted with the advent of the strategic plan</p>
2.1 Improve voluntary compliance by empowering taxpayers to meet their legal obligations	2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	<p>Re-engineered standard operating procedures established based on revisions made by ASYCUDA Implementation</p> <p>ASYCUDA implemented and operationalized</p> <p>ASYCUDA trade facilitation module implemented and includes main Regulatory Agencies</p>	Implementation of Single Window Port Facility commenced	Single Window facility established	<p>ASYCUDA implementation ongoing and is estimated to be 35% complete</p> <p>ASYCUDA's implementation must precede the implementation of Single Windows</p>
			<p>Established SOPs re-examined to determine conformance with international good practice</p> <p>100 % of Customs SOPs developed for unique and irregular requirements of Oil and Gas Sector and monitored for effectiveness</p>	<p>Established SOPs re-examined to determine conformance with international good practice</p> <p>Customs SOPs enhanced for unique and irregular requirements of Oil and Gas Sector and monitored for effectiveness</p>	<p>Established SOPs re-examined to determine conformance with international good practice</p>	

STRATEGIC PLAN January 1, 2019 to December 31, 2021

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			2019	2020	2021	
			100 % of procedural requirements determined and mobilized to create free trade zone	Continued mobilization of procedural requirements to create free trade zone Free trade zone established		No Free Trade Zone exists However, Guyana and Suriname have a Cross Border Protocol (1998) and Guyana has a Special Border and Transport Regime with the State of Bonfim, Brazil
			Determine additional legislative provisions required to optimize enforcement 30% of additional legislative provisions enacted to create an enabling environment geared towards optimising enforcement	60% of additional legislative provisions enacted to create an enabling environment geared towards optimising enforcement	100% of Legislative provisions enacted to create an enabling environment geared towards optimising enforcement	
			Enforcement Programmes devised	Enforcement Programmes devised	Enforcement Programmes devised	
			Excise Digital Stamping Programme strengthened and intensified 10% increase in revenues realized through the stamping programme	10% increase in revenues realized through stamping programme	10% increase in revenues realized through stamping programme	Excise Digital Stamping programme was rolled out in December, 2017 Revenues earned from the Excise Digital stamping

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
						programme as at October 2018 amount to \$2,062,630,160. Revenues collected for alcoholic beverages amounted to 864,115,642 whilst revenues collected for Tobacco amounted to \$1,198,514,518
			WCO time release studies conducted annually	WCO time release studies conducted annually	WCO time release studies conducted annually	The Time Release Study as recommended by WCO was never conducted. This is a tool that is used to measure the organisation's position and business relations as it relates to key areas of Trade facilitation
			50% reduction in Entry processing time for Trusted Traders, once not flagged 50% reduction in Entry processing time for commercial importers, once not flagged	20% reduction in Entry processing time for Trusted Traders, once not flagged 20% reduction in Entry processing for commercial importers, once not flagged	Goods for Trusted Traders are released immediately and compliance processes conducted through Post Clearance Assessments	Processing time for Trusted Traders is one day Processing times for the other categories are as follows:

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			50% reduction in Entry processing time for personal effects, once not flagged 50% reduction in Entry processing time for all other categories of imports, once not flagged	20% reduction in Entry processing time for personal effects, once not flagged 10% reduction in Entry processing time for all other categories of imports, once not flagged	Processing time for entries for all other categories meet or exceed international good practice standards.	Lodgement to payment: 6 days Payment to release: 6 days Total processing time:12 days NB:The 50% reduction in 2019 is based on the implementation of ASYCUDA
			Trusted Trader Programme expanded	Trusted Trader Programme framework expanded to include authorized freight forwarders, Customs brokerage services Companies and Shipping Agents	Commence transitioning from Trusted Trader Programme to AEO (Authorised Economic Operators) module Commence laying foundation for the the application of AEO certification for respective categories	Trusted Trader Programme was implemented in 2017 As at December, 2018 there are 98 Trusted Traders and 97 Low Risk Traders categories
			10% reduction in PIDs perfected beyond the 10 days stipulated period	10% reduction in PIDs perfected beyond the 10 days stipulated period	10% reduction in PIDs perfected beyond the 10 days stipulated period	68% of PIDs are perfected beyond the 10 day stipulated period
			100% of PIDs perfected within 31 days	100% of PIDs perfected within 31 days	100% of PIDs perfected within 31 days	98% of PIDs were perfected for the year 2017

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			Escheating of bonds and denials of further PIDs for all taxpayers who default on perfecting PID or perfect PIDs after 31 days	Escheating of bonds and denials of further PIDs for all taxpayers who default on perfecting PID or perfect PIDs after 31 days	Escheating of bonds and denials of further PIDs for all taxpayers who default on perfecting PID or perfect PIDs after 31 days	Legislative provisions are not enforced
			Timelines stipulated for clearance of PTPs upon issuing of the facility on 90% of occasions	Timelines stipulated for clearance of PTPs upon issuing of the facility on 100% of occasions	Timelines stipulated for clearance of PTPs upon issuing of the facility on 100% of occasions	No timelines issued for the clearance of PTPs
			Penalties circumscribed for failure to clear PTPs within stipulated period for 90% of PTPs issued Penalties enforced once stipulated time elapses for 100% of cases	Penalties circumscribed for failure to clear PTPs within stipulated period for 100% of PTPs issued Penalties enforced once stipulated time elapses for 100% of cases	Penalties circumscribed for failure to clear PTPs within stipulated period for 100% of PTPs issued Penalties enforced once stipulated time elapses for 100% of cases	No penalties circumscribed for late clearance or failure to clear PTPs
			90% of PTPs cleared within the stipulated period	90% of PTPs cleared within the stipulated period	90% of PTPs cleared within the stipulated period	No timeline stipulated for the clearance of PTPs
			100% of PTPs perfected	100% of PTPs perfected	100% of PTPs perfected	73% of PTPs were perfected for the year 2017
			Inventory Management System implemented to manage warehouse operations	Inventory Management System reviewed and fortified	Robust Inventory Management System exists to manage warehouse operations	System doesnot exist to manage warehouse operations

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			100% of warehouse revenues, re-exports and intrawarehouse transfers accounted for	100% of warehouse revenues, re-exports and intrawarehouse transfers accounted for	100% of warehouse revenues, re-exports and intrawarehouse transfers accounted for	By extension revenues, re-exports and intrawarehouse transfers are not properly accounted for
			Action plan defined to monitor private warehouses Private warehouses monitored according to plan	Private warehouses monitored according to plan	Private warehouses monitored according to plan	No monitoring of private warehouses conducted
				New State warehouse constructed	State warehouse fully operationalised	Limited facilities and space within existing state warehouse at Eccles
			100% reconciliation and closure of all incoming and outgoing aircraft files	100% reconciliation and closure of all incoming and outgoing aircraft files	100% reconciliation and closure of all incoming and outgoing aircraft files	No reconciliation performed of figures reported for incoming and outgoing aircrafts Current status for nonclosure of aircraft files <u>Cheddi Jagan Int'l Airport</u> Incoming files: -20% Outgoing files:- 20%

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
						<u>Eugene F. Correia</u> Incoming files: -1% Outgoing files:+2%
			100% reconciliation and closure of all incoming and outgoing vessel files	100% reconciliation and closure of all incoming and outgoing vessel files	100% reconciliation and closure of all incoming and outgoing vessel files	No reconciliation performed of figures reported for incoming and outgoing vessels Current status for nonclosure of vessel files Incoming files: -71% Outgoing files:- 55%
			The four (4) newly acquired handheld scanners deployed The newly acquired baggage scanner deployed at CJIA One (1) additional container scanner acquired and deployed	Two (2) additional baggage scanners sourced and deployed One (1) additional container scanner acquired and deployed	One (1) additional container scanner acquired and deployed	GRA has one (1) functioning Container scanner and one (1) functioning baggage scanner which are grossly inadequate to meet the needs of the Agency and the country, especially as it relates to forging compliance with International Maritime regulations Four (4) handheld scanners and one (1)

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
						baggage scanner were acquired from the agency's appropriation for the year 2017
			Green and red lanes/channels for passengers are subject to risk-based selection analysis	Monitor and analyse the inspection outcomes from the flow of passengers through the Green and red lanes/channels	Improve the flow of passengers through the Green and red lanes/channels	Green and red lanes donot exist at the airport. However, there are comparable lanes 'Nothing to declare/Green' and 'Goods to declare/Red'
2.1 Improve voluntary compliance by empowering taxpayers to meet their legal obligations	2.2 Improve trade facilitation and strengthen border protection	2.2.2 Border protection improved	<p>Collaboration with contiguous countries established (Brazil and Suriname)</p> <p>Surveillance and monitoring of Guyana's maritime zone improved</p> <p>Migration policy defined and aimed at tempering/controlling illicit migration flows</p> <p>Collaboration established with Guyana Defense force/Civil Aviation and other relevant agencies on air transport and Arial surveillance matters to curb smuggling</p>	<p>Collaboration with contiguous countries further enhanced (Brazil and suriname)</p> <p>Migration policy aimed at tempering/controlling illicit migration flows to aid in border protection adopted and implemented</p> <p>Collaboration further enhanced with Guyana Defense force/ Civil Aviation and other relevant agencies on air transport and Arial surveillance matters to curb smuggling</p>	<p>Full collaboration among border control agencies achieved</p> <p>Coordination Control Center established</p>	<p>Some collaboration exists with continguous nations nevertheless this needs to be further formalized and strengthened</p> <p>No migration policy exists to temper illegal flow of persons</p> <p>No formal collaboration exists between GRA, Civil Defence force and Civil Aviation</p>

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
				Border post established at Eteringbang		No border post exists at Eteringbang
			Intra-regional cooperation geared towards border clearance and monitoring strengthened	<p>Intra-regional cooperation geared towards border clearance and monitoring further strengthened</p> <p>Standard Operating procedures for integrated border services established</p> <p>Exchange of information among stakeholders on Customs Risk Based Approach to the clearance of imports and exports</p>		
			<p>ASYCUDA implemented and operationalized</p> <p>Single Window environment operationalised</p>	Implementation of Single Window Port Facility commenced	Single Window implemented	No Single Window exists
			30% of Legislative provisions enacted to create an enabling environment geared towards optimising border enforcement and patrol	60% of Legislative provisions enacted to create an enabling environment geared towards optimising border enforcement and patrol	100% of Legislative provisions enacted to create an enabling environment geared towards optimising border enforcement and patrol	
			Border Patrol Programmes devised	Border Patrol Programmes devised	Border Patrol Programmes devised	

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
2.1 Improve voluntary compliance by empowering taxpayers to meet their legal obligations	2.3 Shift to risk-based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	E-filing facility available for all tax types and taxpayer segments with mandatory fields	Existing data migrated to the Enterprise Risk Management System Enterprise Risk Management System deployed	Enterprise risk software available to drive all compliance programs and work plans	No Enterprise Risk Management software
			<p>Large taxpayer profiling is fully risk based</p> <p>Risk assess large taxpayers by sector for the core compliance risks</p> <p>Minimum of 70% of planned audits for the large taxpayers conducted</p> <p>30% of LTP potentially collectible arrears collected</p> <p>Targeted mitigation strategies developed for LTD high-risk cases</p>	<p>Risk assess large taxpayers by sector for the core compliance risks</p> <p>Conduct 80% of planned audits for large taxpayers</p> <p>40% of LTP potentially collectible arrears collected</p> <p>Targeted mitigation strategies developed for LTD high-risk cases</p>	<p>Risk assess large taxpayers by sector for the core compliance risks</p> <p>Conduct 90% of planned audits for the large taxpayers</p> <p>50% of LTP potentially collectible arrears collected</p> <p>Targeted mitigation strategies developed for LTD high-risk cases</p>	<p>Risk assessment techniques and risk mitigation strategies are utilised by the Large Taxpayers Division for the Large taxpayers</p> <p>As at Oct 2018 LTD's performance was as follows: Planned LTP Audits:75 LTP audits achieved: 27 Therefore 36% of the planned audits were achieved</p> <p>22 % of LTP potentially collectible arrears were collected as at October 2018.</p>

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
						8.7% of the total LTP stock of debt collected as of October, 2018. <i>As at October, 2018:</i> LTP Stock of debt: 40,832,600,012 LTP stock of debt collectible: 16,292,584,114 LTP stock of debt collected: 3,557,050,693
			26% LTP audit coverage	28% LTP audit coverage	30% LTP audit coverage	The 2018 LTP audit coverage target was set at 26%, however as at October 9% was covered. LTP Population: 244 Target: 65 taxpayers Audited as of October 2018: 22
			Medium taxpayer management program developed	Small and micro taxpayer management program developed	Review, evaluate and monitor implemented segment based approach	Segment based approach only

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
				Segment based approach fully implemented for medium, small and micro taxpayers		utilized for the Large taxpayers
		High-risk medium taxpayers identified (inclusive of self employed individuals) Minimum of 15% tax arrears from targeted priority medium taxpayers collected Targeted mitigation strategies developed for medium high-risk cases	High-risk medium taxpayers identified (inclusive of self employed individuals) High risk small and micro taxpayers identified Minimum of 20% tax arrears from targeted priority medium taxpayers collected Minimum of 15% tax arrears from targeted small and micro taxpayers collected Targeted mitigation strategies developed for medium, small and micro high-risk cases	High-risk medium taxpayers identified (inclusive of self employed individuals) High risk small and micro taxpayers identified Minimum of 30% tax arrears from targeted priority medium taxpayers collected Minimum of 20% tax arrears from targeted small and micro taxpayers collected Targeted mitigation strategies developed for medium, small and micro high-risk cases		Risk mitigation strategies not developed for medium taxpayers although risk is assessed as high Risk assessment techniques not utilized for small and micro taxpayers Stock of debt for medium, small and micro taxpayers unknown
		Collection of arrears from medium, small and micro taxpayers prioritized	Collection of arrears from medium, small and micro taxpayers prioritized	Collection of arrears from medium, small and micro taxpayers prioritized		
		Risk based techniques deployed to select medium, small and micro taxpayers for Audit 100% of planned audits conducted for medium, small and micro taxpayers	Risk based techniques deployed to select medium, small and micro taxpayers for Audit 100% of planned audits conducted for medium, small and micro taxpayers	Risk based techniques deployed to select medium, small and micro taxpayers for Audit 100% of planned audits conducted for medium, small and micro taxpayers		Please see the performance hereunder for the year 2017 Planned audits:1074 Audits conducted:1111 Achieved:103%

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
						The target of the Audit Division needs to be revised upwards
			% audit coverage for Medium, small and micro taxpayers for core taxtypes increased as follows: VAT:25% PAYE:1% IIT:1% CIT:1%	% audit coverage for Medium, small and micro taxpayers for core taxtypes increased as follows: VAT:28% PAYE:2% IIT:2% CIT:3%	% audit coverage for Medium, small and micro taxpayers for core taxtypes increased as follows: VAT:30% PAYE:3% IIT:4% CIT:5%	<p>Please see the performance hereunder for the year 2017</p> <p><u>VAT</u> Tax population:4,725 Audits conducted:1,030 Audit coverage:22%</p> <p><u>PAYE</u> Tax population:6,375 Audits conducted:6 Audit coverage:0%</p> <p><u>IIT</u> Tax population:344,376 Audits conducted:54 Audit coverage:0%</p> <p><u>CIT</u> Tax population:5,674 Audits conducted:12 Audit coverage:0%</p> <p><u>OTHERS</u> 9 other audits were conducted as follows: IPT:2 WHT:2 CGT:5</p> <p>Total Audits :1111</p>

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			<p>ASYCUDA Central Valuation Database 50% complete</p> <p>100% updating of Valuation database on a monthly basis to reflect current prices</p>	<p>ASYCUDA Central Valuation Database 100% complete</p> <p>100% updating of Valuation database on a monthly basis to reflect current prices</p>	<p>100% updating of Valuation database on a monthly basis to reflect current prices</p>	<p>Valuation database outdated</p>
			<p>Data mining software/program deployed</p>	<p>Data mining increased</p> <p>Systems developed to deal with the outcomes of data mining</p>	<p>Data mining techniques fully developed and mechanisms/systems implemented to deal with outcomes</p>	<p>Data mining not conducted</p>
			<p>Declarations flagged by level of risk based on consistent, documented and established risk criteria to determine clearance procedure</p> <p>Non-intrusive methods of examination utilized based on risk categorization</p>	<p>Risk criteria updated based on changes in trade and economic indicators</p> <p>Intelligence gathering enhanced through regional and international data sharing agreements</p> <p>Non-intrusive methods of examination utilized based on risk categorization</p>		<p>GEM and other manual measures are utilised to flag declarations based on established risk criteria</p>
			<p>Post clearance techniques enhanced and 50% of module implemented</p> <p>Trusted trader portfolio increased and monitoring techniques established</p>	<p>100% of Post Clearance Module implemented and staff trained on using same.</p>		<p>No PCA software</p>

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
					National Single window established and leveraged to manage risk	
2.1 Improve voluntary compliance by empowering taxpayers to meet their legal obligations	2.3 Shift to risk-based enterprise and compliance programs	2.3.2 Enterprise risks are identified and prioritized	Enterprise risk register developed	Risk based assessment outcomes utilized to inform work plans	Risk based assessment outcomes utilized to inform work plans	Risk based approaches are not utilized for all core taxes and taxpayer segments. Further, some of the risk assessments conducted are not structured Risk Management in GRA is uncoordinated and fragmented across the organization
			Mitigation strategies for highest ranked risks formulated	Relevant interventions made for additional 10% of high risk taxpayers for all core taxes	Relevant interventions made for additional 10% of high risk taxpayers for all core taxes.	
			High risk taxpayers established through risk based assessment			
			Risk based assessment outcomes utilized to inform work plans			
			Relevant interventions made for 50% of the taxpayers deemed high risk for all core taxes.			
			Central/common Risk Management Unit established			GRA currently uses GEM. However, no Enterprise Risk Management software exists.
2.1 Improve voluntary compliance by empowering taxpayers to meet	2.3 Shift to risk-based enterprise and compliance programs	2.3.3 Disaster preparedness Plan developed	Disaster Preparedness Plan drafted and Published	Infrastructure and signage for at least 3 branch offices enhanced	All locations have the necessary infrastructure and signage to support disaster preparedness	No complete disaster preparedness plan exists for the organization
			SOPs for disaster preparedness developed			

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
their legal obligations			Infrastructure and signage to support disaster preparedness plan at the Main Office enhanced Staff sensitized on implemented disaster preparedness plan Firedrills conducted at least two (2) times a year	Firedrills conducted at least two (2) times a year	All staff at GRA are sensitized on disaster preparedness Firedrills conducted at least two (2) times a year	
GOAL 3: BUILD AN EFFECTIVE INSTITUTION THROUGH A COMPREHENSIVE ACCOUNTABILITY FRAMEWORK, AN INNOVATIVE LEARNING ENVIRONMENT AND APPROPRIATE INFRASTRUCTURE						
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure	3.1 Modernize the organizational model and develop manpower	3.1.1 Organizational model revised and approved	New Organisational structure drafted and approved 100% of existing staff complement rationalised to fit into newly approved structure 80% of staffing requirements achieved	90% of staffing requirements achieved	Staff hired and fully assigned in the new structure 100% of staffing requirements achieved	Organizational structure not properly aligned and in keeping with good practices in other jurisdictions GRA currently has 1150 staff members as at August, 2018; the approved structure caters for 1607 staff members Therefore GRA operates at 71.6% of its approved staff complement

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			<p>Revised Structure for Customs, Excise and Trade Operations developed and approved</p> <p>Approved revised Structure for Customs, Excise and Trade Operations implemented</p> <p>80% of required staffing actions achieved</p>	100% of required staffing actions achieved		<p>The current organizational structure of customs does not foster an efficient and effective Customs administration and is in need of significant reform and modernization</p> <p>Many core and critical Customs functions donot fall under the purview of the Head, Customs</p> <p>The current structure also does not cater for ASYCUDA. Structure must be revised to create an enabling environment for ASYCUDA</p>
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and	3.1 Modernize the organizational model and develop manpower	3.1.2 Manpower planning strategy developed and implemented	Human Resource strategy developed and approved	Human Resource strategy implemented	Human Resource strategy evaluated and amended in keeping with findings	No Human Resource strategy available

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
appropriate infrastructure						
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure	3.1 Modernize the organizational model and develop manpower	3.1.3 Staffing strategy aligned with national diversity objectives	Diversity guidelines established 80% diversity ratio accomplished	90% diversity ratio accomplished	100% diversity ratio accomplished	Staff strategy not linked to diversity strategy
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure	3.1 Modernize the organizational model and develop manpower	3.1.4 Increase staff capability and capacity	Capabilities assessed /Gap assessment conducted to ascertain needs Training manual for the organization drafted and approved. At least 50% of required training as per assessed training needs conducted	At least 70% of required training as per assessed training needs conducted	Conduct 100% of required training as per assessed training needs Ensure all staff within the employ of GRA for 6 months and over receive some form of formal training	Gap analysis was not conducted Training not conducted in a structured manner
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure	3.2 Adopt a comprehensive strategic management framework	3.2.1 HQ function developed and operational	Policy, Programs and Planning Division (PPPD) framework and structure defined and approved Planning and Analysis Unit merged with the PPPD 50% staff requirement for PPPD achieved	70% staff requirement for PPPD achieved	100% staff requirement for PPPD achieved	No PPPD Unit exists in the organization to strategically guide its operations.

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure	3.2 Adopt a comprehensive strategic management framework	3.2.2 Strategic, operational and work plans developed and implemented	Strategic plan completed and implemented	Draft rolling extended strategic plan matrix for 2021	Draft Strategic Plan for years 2022 to 2024	No Strategic Plan in place
			Baseline indicators identified			
			Baseline indicators utilized to monitor and evaluate performance outcomes			
			Draft rolling strategic plan matrix for 2020 completed			
			1 st year Operational plan developed and implemented	2 nd year operational plan implemented	3 rd year operational plan implemented	There are no Operational plans
			1 st year Operational plan monitored and evaluated to ascertain performance	2 nd year Operational plan monitored and evaluated to ascertain performance	3 rd year Operational plan monitored and evaluated to ascertain performance	
			2 nd year Operational plan developed	3 rd year Operational plan developed	Operational Plan for 2022 drafted based on the Strategic plan for the years 2022-2024	
			Work plans aligned to the strategic and operational plans prepared for upcoming year	Work plans aligned to the strategic and operational plans prepared for upcoming year	Work plans aligned to the strategic and operational plans prepared for upcoming year	Work plans not aligned to the strategic and operational plans
3. Build an effective institution through a comprehensive accountability framework, an	3.2 Adopt a comprehensive strategic management framework	3.2.3 Comprehensive Performance Management system developed and fully implemented	Review and amend the Performance Appraisal System (PAS) to address deficiencies and facilitate the development of an agency-wide Comprehensive system	Review and amend the PAS to alleviate deficiencies and continue roll-out of same.	Review and amend the PAS to alleviate deficiencies Robust PAS fully implemented and operational	The PAS was recently introduced in 2018; thus the need for continuous evaluation to

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
innovative learning environment, and appropriate infrastructure			Yearly appraisals are reviewed and feedback incorporated to realize improvements			facilitate improvement.
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure	3.3 Optimize resource management	3.3.1 HR policies developed and operational	HR Resource Management Strategy developed 40% of HR policies developed and implemented (inclusive of employee engagement, job rotation and grievance procedure policy)	Review and amend policies to facilitate improvements 70% of HR policies developed and implemented	Review and amend policies to facilitate improvements 100% of HR policies developed and implemented	The authority does not currently have a HR strategic plan that is aligned to the organizational strategic plan.
				HR manual to be completed and fully implemented	Review HR manual and make changes where necessary	No HR Manual.
			Annual employee satisfaction survey conducted	Annual employee satisfaction survey conducted	Annual employee satisfaction survey conducted	No Employee satisfaction survey conducted
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure	3.3 Optimize resource management	3.3.2 Financial Management Framework developed and operational	Proposal for GRA's financial autonomy prepared and presented to the Ministry of Finance and Cabinet for approval	Campaigning for Financial Autonomy continued Financial Autonomy achieved		Authority does not have financial autonomy
			A comprehensive accounting software package sourced and implemented			All functions within Finance not automated/ different software is utilized for various functions within Finance

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			GRA's Internal Tender Board fully implemented			Approval granted by the Minister of Finance in February, 2018 for the establishment of GRA's Internal Tender Board. The Internal Tender Board is yet to be established
			Structure of the Finance Division reviewed			Unrelated functions grouped within the Finance Division that have no synergetic relationship
			Draft Financial statements for 2017 completed and issued to the Audit Office of Guyana Draft Financial Statements for 2018 completed and issued to the Audit Office of Guyana	Financial statements for 2019 drafted and issued to the Audit Office of Guyana	Financial Statements for 2020 drafted and issued to the Audit Office of Guyana	Draft Financial statements for 2017 still outstanding as at November, 2018
3. Build an effective institution through a comprehensive accountability framework, an	3.3 Optimize resource management	3.3.3 Procurement and facilities management policies developed and implemented	100% SOPs for procurement and facilities management completed	Amend SOPs based on review of procedures	Amend SOPs based on review of procedures	Some SOPs exists. However not all Facilities Management functions have SOPs

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
innovative learning environment, and appropriate infrastructure			Project to ascertain GRA’s fixed assets position (Financial position) completed Source and deploy appropriate accounting package outfitted with an Asset Management module	Continuous updating of the Fixed Asset register	Continuous updating of the Fixed Asset Register	Project to ascertain GRA’s Fixed Asset position is ongoing No software exists to manage assets
			Inventory Management System reviewed Source and deploy appropriate accounting package outfitted with an Inventory Management module			Inventory Management System not fully automated and fragmented
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure	3.4 Strengthen anti-corruption measures	3.4.1 Anti-corruption strategy developed and implemented	Anti-corruption strategy drafted	Anti- corruption strategy fully developed and implemented 100% of the associated anti-corruption policies and punitive measures developed and published internally	Review anti-corruption policies and punitive measures developed to ascertain oversights, omissions and possibilities for improvements Update the anti-corruption policies and punitive measures	The GRA currently has an Employee Code of Conduct that is outdated. This document needs to be aligned to the strategy once completed. No anti -corruption strategy exists
3. Build an effective institution through a comprehensive accountability framework, an	3.4 Strengthen anti-corruption measures	3.4.2 Staff misconduct handled in an appropriate and timely manner	All suitable matters referred to SIU within two (2) weeks 60% of staff misconduct matters fully addressed within three months of being referred to SIU	All suitable matters referred to SIU within two (2) weeks 70% of staff misconduct matters fully addressed within	All suitable matters referred to SIU within two (2) weeks 80% of staff misconduct matters fully addressed within	

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
innovative learning environment, and appropriate infrastructure				three months of being referred to SIU All staff misconduct matters addressed in accordance with the anti-corruption strategy and related policies	three months of being referred to SIU All staff misconduct matters addressed in accordance with the anti-corruption strategy and related policies	
			Initiate prosecuting 100% of fraudulent cases within one (1) month of being referred to the Legal Services Division	Initiate prosecuting 100% of fraudulent cases within three (3) weeks of being referred to the Legal Services Division	Initiate prosecuting 100% of fraudulent cases within two (2) weeks of being referred to the Legal Services Division	
3. Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure	3.4 Strengthen anti-corruption measures	3.4.3 Integrity awareness outreach programs implemented	Integrity awareness program for internal and external stakeholders developed Three (3) year plan developed to execute the requirements of the program 30% of the program requirements achieved	70% of the program requirements achieved	100% of the program requirements achieved	No anti-corruption program for internal and external stakeholders exists
GOAL 4: MODERNIZE THE GRA THROUGH IMPROVED BUSINESS PROCESSES AND EFFICIENT ICT SOLUTIONS						
4. Modernize GRA through improved business processes and efficient ICT solutions	4.1.1 Streamline and modernize business processes and procedures	4.1.1 Comprehensive review of business processes conducted	100% of Tax operations and the business processes reviewed Finance Department business processes reviewed	Human Resources Department business processes reviewed 100% of all other support business processes reviewed to facilitate streamlining,		Business process review for the other 2 core business areas, Customs & LRO, were addressed during their respective

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
				consolidation and modernization (Legal, Audit, etc)		automation and implementation projects
			Improved TADAT scores under indicators for domestic taxes Improved CATT/WTO scores under various indicators for Customs	Improved TADAT scores under indicators for domestic taxes Improved CATT/WTO scores under various indicators for Customs	Improved TADAT scores under indicators for domestic taxes Improved CATT/WTO scores under various indicators for Customs	TADAT scores should be referred to for taxes and CATT/WTO scores for Customs.
4. Modernize GRA through improved business processes and efficient ICT solutions	4.1.1 Streamline business processes and procedures	4.1.2 Standardized processes and procedures developed and operational	100% of SOPs prepared and implemented for all areas	Review and amend SOPs on a yearly basis	SOPs implemented in all areas to guide business procedures and processes Review and amend SOPs on a yearly basis	All functional areas do not have SOPs or update same on a regular basis
			Compliance checks to be conducted in 40% of operational areas to ensure SOPs are utilized and updated	Compliance checks to be conducted in an additional 20% of operational areas to ensure SOPs are utilized and updated	Compliance checks to be conducted to an additional 20% of operational areas to ensure SOPs are utilized and updated	Internal Audit conducts Audits of the various operational areas and functions and may conduct compliance checks based on risk assessed. However, ongoing comprehensive compliance checks and system reviews are not conducted

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
4. Modernize GRA through improved business processes and efficient ICT solutions	4.1.1 Streamline business processes and procedures	4.1.3 Business processes re-engineered in view of ICT solutions and contextual opportunities	<p>Tax operations business processes re-engineered and ‘to-be’ documentation completed</p> <p>Finance Department business processes re-engineered and ‘to-be’ documentation completed</p>	<p>Human Resources Department business processes re-engineered and ‘to-be’ documentation completed</p> <p>Processes for other support departments re-engineered producing the new to-be documentation</p>		<p>The business processes for Customs were developed and are being finalized.</p> <p>Currently attempting to source Finance software</p> <p>Some HR functions are not automated</p> <p>Most support services are not automated</p>
4. Modernize GRA through improved business processes and efficient ICT solutions	4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.1 Suitable solutions for a comprehensive automation of the core procedures prioritized and implemented	Phase one of Tax Administration software rollout implemented	Phase two of Tax Administration software rollout implemented	Phase three of Tax Administration software rollout implemented	Started the procurement for the Tax Administration software.
			Roll-out of ASYCUDA completed			Completed about 35% of ASYCUDA roll-out
			<p>Procurement of Single Window solution initiated</p> <p>Review of inter-agency procedures for Single Window solution initiated</p>	Single Window’s Permits & Licences modules implemented	Implementation of single portal for the execution of trade transactions.	Loan contract signed for Single Window solution, and leadership teams and committees are being formulated

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			Finance operational procedures automated	HRMIS implemented Software solutions for other support departments investigated and implemented		Currently attempting to source Finance software Some HR functions are not automated Most support services are not automated
			Content Management System (CMS) expanded			Content Management System in-use in majority of Tax & Customs operations
			Electronic Payment solutions developed			No online payment option available
			Corporate business analytics implemented	Corporate business analytics reporting refined and expanded		
4. Modernize GRA through improved business processes and efficient ICT solutions	4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.2 ICT Infrastructure and security enhanced	Wide Area Network expanded to facilitate connection of currently unconnected field and regional offices Datacenter capacity upgraded New workstations, telephony and video conferencing solutions deployed	Secondary business continuity site of datacenter operational First phase of ICT security policy implemented	Second phase ICT security policy implemented ISO certification process initiated	Completed design of new network and datacenter layout. Appropriate technologies identified and are being tested.

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
4. Modernize GRA through improved business processes and efficient ICT solutions	4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.3 Network expanded for reliable and continuous delivery of service	<p>Collaborate with relevant Agencies to provide connectivity for Field Offices (all offices located in Georgetown other than the Head Office)</p> <p>Establish connectivity for all Field Offices</p> <p>Establish collaborations with communication network agencies to provide connectivity for remote Regional offices.</p>	<p>Connectivity for at least two (2) of the unconnected Regional Offices established.</p> <p>Continue collaborations with communication network agencies to provide connectivity to other remote Regional offices.</p>	<p>All Regional Offices connected to Main Office.</p> <p>All Field and Regional Offices supported.</p>	<p>All Field and Regional offices not connected to GRA's network.</p> <p>Network coverage not available in some remote areas.</p>
4. Modernize GRA through improved business processes and efficient ICT solutions	4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.4 Staff trained for optimal utilization of procedures and tools	<p>Training and change management team established.</p> <p>Training and change management conducted</p>	<p>Develop training materials for processes and software solutions</p> <p>Conduct training</p>		
REVENUE COLLECTIONS OPTIMIZED						
<i>The overarching goal of the Revenue Authority is the optimization of revenue collections. Further to the goals explicitly stated in the strategic plan there are other initiatives that must be considered under this broader rubric to ensure that domestic revenues are optimized</i>						
5. Revenue Collections optimized	5.1 Increased mobilization of tax revenue	5.1.1 Revenue targets established and achieved	<p>Revenue targets reviewed and allocated to operational areas</p> <p>Performance (Target achievement) of operational areas monitored</p>	Revenue targets reviewed and allocated to operational areas	Revenue targets reviewed and allocated to operational areas	Targets are currently allocated to various departments/ division based on the projected work plan.

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			100% of target achieved	Performance (Target achievement) of operational areas monitored 100% of target achieved	Performance (Target achievement) of operational areas monitored 100% of target achieved	It's not apportioned based on the annual Revenue Target
		5.1.2 Tax base broadened	5% increase in registered taxpayers	5% increase in registered taxpayers	5% increase in registered taxpayers	Registered taxpayers: Core taxes VAT:4,725 PAYE:6,375 IIT:344,375 CIT:5,674 Other taxtypes: 15,242 Total taxpayers registered for at least 1 taxtype: 376,391
			Tax gap analysis conducted annually	Tax gap analysis conducted annually	Tax gap analysis conducted annually	No tax gap analysis done Tax base not established to ascertain the tax gap
			Update database by utilizing third party information 1% increase in taxpayer base achieved through usage of 3 rd party information	3 rd Party information updated and utilized 1% increase in taxpayer base achieved through usage of 3 rd party information	3 rd Party information updated and utilized 1% increase in taxpayer base achieved through usage of 3 rd party information	Third party electronic module currently outdated and not fully utilized.

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			Expand tax base by including service based industries and hinterland operatives (oil and gas stakeholders, hire car, mini bus, salons, miners etc.)			A number of self-employed individuals are excluded from the existing tax base.
			Regulation for presumptive taxation developed and passed in the National Assembly	Presumptive taxation fully implemented	Review and Evaluate Presumptive taxation to facilitate improvements	No presumptive taxation regulation instituted.
			Provisions of Section 39 Subsection 12 of Tax Act Chapter 81:01 enforced by lifting injunction on imposition of professional fees for occupations and professions	Tax Practise certificates fully reinstated		There is currently an injunction filed against the imposition of professional fees
			Full range of taxpayer services delivered by the existing regional offices Additional offices established at Fort Wellington and Mahdia	Expand tax base by including tax evaders (Establishment of Eteringbang outpost.)	All Regional offices offer all services available at the Head Office Additional offices established at Kamarang Kwakwani and Matthews Ridge	All Regional Offices do not offer all services. There is no GRA monitoring in Eteringbang, Kamarang Kwakwani and Matthews Ridge
5.Revenue Collections optimized	5.2 Improved Taxpayer Management	5.2.1 Segment-based taxpayer management implemented	Parameters to determine taxpayer segments identified Medium taxpayer management program developed	Small and micro taxpayer management program developed	Review, evaluate and monitor implemented segment based approach	A division to monitor the activities of the Large taxpayer segment was established in 2017

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
				Segment based approach fully implemented for medium, small and micro taxpayers		and operationalized in 2018. Other taxpayers are not managed by segment. Baseline indicators established that the Medium taxpayer segment is high risk but it is not being monitored.
5.Revenue Collections optimized	5.3 Improved Debt Management	5.3.1 Stock of debt for domestic taxes accurately quantified	Develop stock of debt and aging accountability framework for medium taxpayers	Develop stock of debt and aging accountability framework for small and micro taxpayers Consolidate debt by taxpayer and sector to determine stock of debt		No electronic debtors register available for medium, small and micro taxpayers Large Taxpayers stock of debt is presently being manually established.
		5.3.2 Stock of debt reduced		Develop and implement arrears management strategy	Arrears Management Strategy evaluated and reviewed to facilitate improvements	
			30% of LTP potentially collectible arrears collected	40 % of LTP potentially collectible arrears collected	50 % of LTP potentially collectible arrears collected	22 % of LTP potentially collectible arrears were collected as at October 2018.

STRATEGIC PLAN January 1, 2019 to December 31, 2021

Strategic goals	Objectives	Outcomes	Output Performance Indicators/Targets			Current Performance
			2019	2020	2021	
			Minimum of 15% tax arrears from targeted priority medium taxpayers collected	Minimum of 20% tax arrears from targeted priority medium taxpayers collected Minimum of 15% tax arrears from targeted priority small and micro taxpayers collected	Minimum of 30% tax arrears from targeted priority medium taxpayers collected Minimum of 20% tax arrears from targeted priority medium taxpayers collected	8.7% of the total LTP stock of debt collected as of October, 2018. <i>As at October, 2018:</i> LTP Stock of debt: 40,832,600,012 LTP stock of debt collectible: 16,292,584,114 LTP stock of debt collected: 3,557,050,693
		5.3.3 Debt write-off procedures developed	Policy and Procedures for the writing-off of aged and uncollectible debt developed	Policy and Procedures for the writing-off of aged and uncollectible debt implemented		No write off policy exists