



# **GRA Strategic Plan 2019-2021**



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## Acronyms

AC	Assistant Commissioner	CIT	Corporate Income Tax
AML/CFT	Anti -Money Laundering and Counteracting Financing	CCG	Commissioner-General
Terrorism		CRS	Common Reporting Standard
ASYCUDA	Automated System for Customs Data	DC	Deputy Commissioner
CARICOM	Caribbean Community	DCG	Deputy Commissioner-General
CARIFORUM	Caribbean Forum	DCIR	Deputy Commissioner Inland Revenue
CARTAC	Caribbean Regional Technical Assistance Centre	EOI	Exchange of Information
CE&TO	Customs, Excise and Trade Operations	EMDE	Emerging Market and Developing Economy
ET&PW	Excise Tax and Private Warehouse	LRPS	License Revenue Processing System
FATCA	Foreign Account Tax Compliance Act	LS	Legal Services
GBOD	Governing Board of Directors	LTD	Large Taxpayers Division
GDP	Gross Domestic Product	OSS	Operational Support Services
GRA	Guyana Revenue Authority	PAYE	Pay As You Earn
GSDS	Green State Development Strategy	PPPD	Policy, Program and Planning Division
HQ	Headquarters	PRAD	Planning, Risk and Analysis Division
HRMD	Human Resource Management Department	SIU	Special Investigation Unit
ICJ	International Court of Justice	SMF	Strategic Management Framework
ICT	Information and Communications Technology	SOP	Standard Operating Procedure
IIT	Individual Income Tax	SWOT	Strength, Weakness, Opportunity and Threat
IR	Internal Revenue	TIN	Taxpayer Identification Number
IRTO	Integrated Regional Tax Offices	TRIPS	Total Revenue Integrated Processing System
ISORA	International Survey on Revenue Administration	VAT	Value Added Tax
IT	Information Technology	WCO	World Customs Organization
LCDS	Low Carbon Development Strategy	WTO	World Trade Organization
LRO	License Revenue Office		



## Preface

The Guyana Revenue Authority's strategic plan emanated from the need to modernize the country's taxation systems and institutionalize reforms. Through Technical Assistance provided by CARTAC, the Agency assembled a Strategic Management Project Team with representatives from various disciplines and operational areas of the Revenue Authority. The Project Team was responsible for the drafting of the strategic plan and all the related facets such as the Change Management and Communication plans. A Steering Committee constituted of the Executive Management provided instrumental oversight of the Project Team and input into the planning process.

Consultations were held with Internal stakeholders and key External stakeholders. Their opinions and recommendations were considered and reflected in the desired outcomes and activities/ projects the Agency will undertake to address deficiencies and improve customer services.

With the implementation of this plan, each Employee will clearly understand their role and how they are expected to contribute towards the bottom line. Also, this plan aims to successfully unify the various arms of the Authority by clearly delineating common goals that the Agency is collectively working towards and to provide a structured and cogent approach to proposed changes. For the predominant fiscal years 2019 to 2021, these goals address:

- a) Effectively administering the tax laws equitably and transparently
- b) Improving voluntary compliance
- c) Enhancing accountability framework, Human Resource Capacity and Infrastructure
- d) Modernizing the GRA through ICT solutions

Under each of these goals innovative measures were devised and good practices were deployed to ultimately create value and optimize revenue mobilization. The most eminent proposal is the changing of the Organizational structure to include a 'Headquarters' function. This new Organizational structure will reflect the distinct differences between operational delivery of GRA's business and the development of policies, programs and procedures which require continuous revision and amendments to guide the Authority in performing its core functions. Maintenance of the Strategic Management Framework (SMF) will be one of the primary roles of the 'Headquarters'; this includes the strategic plan, operational plans, work plans, as well as, monitoring and evaluation. The establishment of the Headquarters function will also actuate centers of excellence and foster the development of specialization.

With a renewed vision, the Guyana Revenue Authority will continue to partner with all stakeholders as it works assiduously towards the achievement of its aspirations.

## Foreword by The Minister of Finance



The Guyana Revenue Authority (GRA) has made good progress since its establishment in 2000 and more so, over the last three

years. The continuous attainment and surpassing of the annual revenue targets bare testimony to this strong performance. The Agency plays an integral role in national development by collecting and mobilizing tax revenues to provide public services and social programs that are vital to the well-being of our citizens.

The mandate of the GRA and the ensuing demands on the Agency have significantly expanded with the ongoing economic challenges. There is a need to implement meaningful reforms to strengthen the institution, modernize tax systems and create a more robust revenue management framework aimed at increasing the tax base and revenue generation from domestic and international trade. These measures will foster greater fiscal stability and sustainability of Government revenue and expenditure. It would also serve to reduce the country's reliance on loans and grants from external sources.

The recent significant discoveries of petroleum resources in the offshore waters of Guyana put the country's economy on the threshold of rapid development and this will also inevitably have significant implications for the GRA with regards to its mandate and role. The Government is cognizant that petroleum production will ultimately lead to a change in the economic base and landscape of the country. The Authority must reposition itself by planning, retooling, devising and developing appropriate organizational systems, building pertinent capacity and establishing a robust Petroleum Taxation regime to avert the risk of revenue losses during the transitional period and to be able to execute its mandate efficiently and effectively in the 'evolved' economy. The Agency must commence the process of repositioning itself now or become outmoded. This will necessitate major investments in the Authority.

The GRA has taken a step in the right direction by formulating a strategic plan which would act as a catalyst for the repositioning of the Authority and ultimately the realization of its ambitious mandate and associated goals. It would also provide a clear and methodical system for the organization to prioritize its resources based on its strategic thrust. This course of action is consistent with the Government's commitment to comprehensively review the taxation policies and to create a long-term economic development program based on consultation and consensus.

As the Minister of Finance, with responsibility for general oversight and policy guidance of the

GRA, I am aware of the many challenges encountered by the Agency in assessing and collecting tax revenues, and administering and enforcing tax laws. However, this government will lend its full support by providing the requisite financial resources to allow GRA to efficiently and effectively execute the programs set out in the strategic plan.

The Ministry of Finance and by extension the Government of Guyana pledges its unwavering support and will continue to collaborate extensively with the GRA to realize the government's vision for the furtherance and betterment of our beloved Guyana.

**Winston Jordan**

**Honorable Minister of Finance**

## Chairman's Message



As we all now, organizations exist in a dynamic and constantly changing environment. If there is no assessment of the current and historical conditions, then the organization does not effectively know where it is headed. Moreover, the organization cannot prepare for the future, even though there will always be unknowns. As is commonly stated, 'failing to prepare is preparing to fail.'

Such a review with respect to preparing for the future demands is essential, particularly for an organization such as the Guyana Revenue Authority (GRA). Given the new demands placed upon us with the onset of Oil & Gas, the global emergence of new financial tools, Anti-Money Laundering & Counter-Terrorism Financing (AML/CFT) Legislation, emerging tax regimes in a globally interconnected environment, reviews and preparations for the future become even more critical. We are behind the proverbial 'eighth ball,' and must do everything possible to accelerate the learning curve.

GRA also recognizes that its employees are critical to its success. This means that, as an

organization, we must invest in our employees. You must be provided with the skills needed to better perform the duties assigned, while being innovative, committed, honest, ethical, and trustworthy. Our investments in you must be targeted to ensure that they are in keeping with the Mission and strategic focus of GRA.

Against this background, and under the guidance of my predecessor in consultation with management, a process of developing a strategic plan commenced three years ago. The new administration sought to dramatically change the image of the GRA from simply being a revenue collector to one of being a customer-focused organization. This was not the first attempt at drafting and implementing a strategic plan by GRA. What made this effort different was the active involvement of several internal and external stakeholders in facilitating the process. We desired to see an organization that was embraced by its customers and seen as a place where honesty, commitment, trust, and integrity defined us.

What we have before us today is a very active document for review and consideration. This document is active because the process of strategy-making is fluid as conditions are continually changing and adjustments must be made to everything, including targets. It is also fluid because it emphasizes the need to embrace diverse perspectives, knowing that no individual or group has all the answers to what will make us successful.

As the Chairman of the Governing Board, I am honored to have been afforded the opportunity to help shape this document. I also look forward to receiving additional feedback from you, our stakeholders, on the document and helping us to identify flaws and weaknesses, as well as its areas of strength. As I have stated elsewhere and now reiterate, the future success of GRA lies not in this document, but in our combined efforts to convert the ideas expressed here into reality. The Guyana Revenue Authority is ours to shape and mold into a dynamic contributor to national development.

There are five important areas of focus in this document, which I would like to highlight. These are

1. Customer-friendliness: In this area, we are committed to expanding opportunities for our customers to access our services. Through technology and increasing the number of locations offering services, GRA will enhance the experiences of customers using our services. Offering additional services online, expanding the number of offices, and training our staff to better understand our customers and dispel their anxieties;
2. Process improvements: No longer will we, as an organization, be able to survive by saying 'this is the way we do things here.' There are always new ways in which things can be done and these must be considered and embraced. Some new tools will lead to speedier decision-making, while others will lead to delays, but increased diligence. Adopting

new processes is a necessary factor to be embraced;

3. Human capital development: You, our employees, are an essential part of the organization and must be provided with the tools necessary to perform your duties efficiently and effectively. Recognizing this, we are committed to undertaking a massive Human Capital Development initiative, geared towards building your skills and competencies. Numerous tools will be employed and we expect you to take full advantage of them;
4. Working environment: Productivity is directly related to environmental factors and we fully recognize that our employees cannot be committed and efficient in an uncomfortable working environment. Within this strategic plan, a great deal of emphasis is placed on enhancing the working environment, both physical and

psychological. We will do everything to ensure that our employees can work in a non-confrontational and friendly environment. From the redesign of workspaces, to realignment of functions, and to worker-support services, we will do whatever is necessary and possible to make you comfortable and safe;

5. Ethics and Integrity: Everything the GRA does exposes its employees to challenges. This plan places particular emphasis on ensuring that our employees can maintain high moral standards, such that their actions cannot be successfully questioned. Where there is deviance, the plan seeks to eliminate it and ensure that some steps are designed to address it. However, we do recognize that deviance can only be curtailed if we are all part of the corrective process. Hence, we ask you to suggest additional ways in which the GRA can embrace high ethical standards and integrity.

Finally, on behalf of the Governing Board, let me express our profound gratitude to the stakeholders who not only contributed to this document but also drafted it. It reflects a great deal of thoughtfulness, foresight, creativity, and willingness to learn. The Board is committed to ensuring that the strategic plan becomes more than a document. We are committed to providing the organization with all the tools deemed necessary to realize the short and long-term goals, while recognizing that challenges will necessitate changes in direction. Rather than be critical, we will seek to provide guidance that will help to facilitate success.

**Dr. Leyland Lucas**  
**Chairman**  
**Governing Board**



Commissioner-General’s Message



Since our establishment on January 27, 2000, the GRA has continuously evolved. In fact, over the past three years, the Authority enjoyed unprecedented success in spite of notable knowledge and resource gaps, by

exceeding the approved budgeted targets. This performance was largely attributed to the change in short term strategies as envisioned by the Governing Board and Executive Management.

Over these years, the GRA also embarked on significant reform programs under its new management, which comprised of both operational and infrastructural changes, some of these include:

- The upgrading and reorganizing of the ground floor operations
- The creation of the Large Taxpayer Division (LTD) to strengthen the focus of increasing compliance amongst large taxpayers
- The creation of the Special Investigation Unit (SIU) to address allegations of employee malpractices
- The implementation of ASYCUDA to support customs operations

- The general upgrading and planned construction to improve the infrastructure of its plant and buildings in Georgetown and the regional offices
- The introduction and roll-out of a comprehensive modern performance appraisal system across the GRA
- The assessment by TADAT to test the GRA’s performance to determine reform priorities and;
- The implementation of the Oil and Gas Unit to monitor the country’s emerging Petroleum Sector.

All of these programs were conducted without a Strategic Plan to guide stakeholders on targeted implementation strategies and potential outcomes. Effective risk management techniques were not deployed and there was limited coordination of the day-to-day operations. Programs were mainly coordinated and implemented without adequate staff sensitization and buy-in. Thus, there were constraints in having greater success with program implementation, monitoring and feedback.

Learning from experience, GRA must change its mode of operation to make it more structured and inclusive. Staffers at every level of the organization must be informed of their roles and responsibilities in this evolving workplace. Everyone must have a clear understanding of the vision, take ownership of same and realize how their contributions impact the achievement of goals and the bottom-line. Emphasis must also be

placed on external stakeholder management to ensure that the services provided are enhanced by having their involvement in some of our programs. As such, implementation of programs must be driven and informed by a strategic plan.

The implementation of Guyana Revenue Authority’s Strategic Plan would be guided by a Strategic Planning Committee constituted of staff within the organization and supported by consultants from CARTAC. This three-year plan commences in 2019, the designated ‘pilot year’. Given the timing of the start of the process to establish the strategic plan, we have missed the opportunity to align the planning process with the budget. The plan, once implemented, will be continuously managed, monitored and evaluated by a dedicated group of staff operating from the ‘Headquarters’ to ensure that the Agency is working effectively and efficiently towards the achievement of planned goals.

We will strive to ensure that the values enshrined in the strategic plan permeate the entire organization and become engrained in its culture. This would undoubtedly create a more customer centric environment. I urge all stakeholders to seize the ensuing opportunities and to afford the GRA their full co-operation in our modernization efforts to assure the continued delivery of quality service, the successful achievement of the Agency’s goals and national prosperity.

**Mr. Godfrey Statia**  
**Commissioner-General**

Quickfacts



1

The Revenue Authority was created on January 27, 2000 from the merging of the Inland Revenue and the Customs and Excise Departments. It is governed by the Revenue Authority Act, No. 13 of 1996.

2

The GRA collects all domestic and customs tax revenues including Income Tax, Custom Duties and VAT, as well as, issue license and collect fees for other agency functions. Under the management of customs it is also responsible for border protection.

3

The GRA is the custodian of fifteen(15) Tax Acts with Income, Property, Value Added, Excise and Import Duty taxes being the core tax types administered.

4

In addition to its Head Office location, the GRA currently operates eight (8) Branch offices outside the capital city and three (3) Regional Customs Offices. It employs approximately 1150 staff members.

5

Tax Revenue collections for 2016- 2017 surpassed budgeted targets by an average of 3%, contributing to approximately 87% to total Government Revenues with 37% attributable to Customs and 50% to Domestic taxes.

6

The GRA uses a unique nine digit Taxpayer Identification Number (TIN) and has to date registered 617,365 entities.

## GRA at a Glance

### Legal Mandate

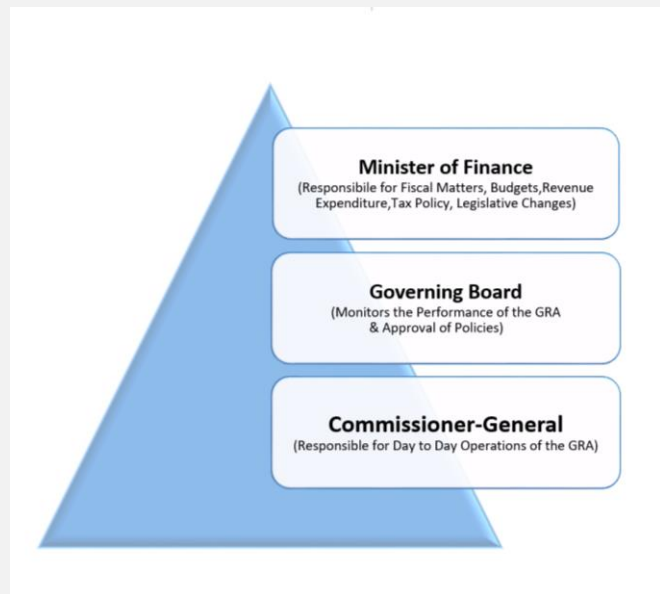


Chart 1 depicting the tiers of Governance of the GRA

The Guyana Revenue Authority (GRA) is governed by the Revenue Authority Act, Chapter 79:04 (Act # 13 of 1996), Laws of Guyana.

The Authority was created from the resultant merger of the Inland Revenue and Customs and Excise Departments on 27<sup>th</sup> January, 2000, which prior to its formation,

- d) To advise the Minister on all matters relating to revenue; and
- e) To perform such other functions.

The core mandate of the GRA is to support the goals and objectives of the Government of Guyana in revenue matters; affirmatively responding to the general policy directions of the Government.

Notably, in effectuating its mandate, the Authority administers over thirty (30) of Guyana’s revenue and related laws within a robust legislative framework, geared, *inter alia*, towards facilitating legitimate international trade through customs border management and enforcement.

The Authority also provides legal opinions and technical advice to other branches of Government inclusive of the Legislature, and actively participates in a variety of inter-agency platforms, such as national working groups and task forces.

Its Legal Services Division (LSD) spearheads the engagements and commitments involving the monitoring and exchange of Information with the Ministry of Agriculture; Ministry of Business; Guyana National Bureau of Statistics; Bank of Guyana and the Ministry of Legal Affairs among others, under strict conditions of sworn secrecy and confidentiality regarding the protection of Taxpayers’ information, and internationally; with regard to the Global Forum for Transparency and Exchange of Information for tax purposes, and FATCA.

In accordance with Section 10, subsection 1 (a) of the Act, the Authority advances and addresses Guyana’s obligations in relation to the World Trade Organization (WTO) and World Customs Organization (WCO) agreements, albeit through the Ministry of Foreign Affairs, analyzes, reviews and advises on the implementation of reforms and projects, such as the WTO’s Trade Facilitation Agreement currently being implemented in aid of securing advantages in line with global best practices, and like initiatives.

reported independently to the Ministry of Finance.

In accordance with section 9, Revenue Authority Act, the Authority is set up as a body corporate and pursuant to section 10 (1) is entrusted with the following primary functions:

- a) To assess, charge, levy and collect all revenue due to the Government;
- b) To ensure that Guyana’s best interests are adequately safeguarded in the negotiation of International Taxation agreements;
- c) To promote compliance with the written laws relating to revenue and create in the society, full awareness of the obligations and rights of revenue payers;

## Oversight

The Governing Board of Directors (GBOD), primarily provides governance, monitoring, oversight and strategic direction to support the achievement of the Authority's objectives.

The Board functions as the main monitoring liaison between the Minister of Finance and the Authority. It receives from the Honorable Minister, general policy directives with respect to the carrying out its functions under the Revenue Authority Act as he considers necessary or expedient.

The Board's operations are instructive in areas including: the approval and review of policies; the monitoring of performance; and the disciplining and controlling of all staff.

The GBOD comprises of the following six (6) members:

1. a Chairman appointed by the Minister;
2. the Commissioner-General;
3. the Governor of the Bank of Guyana or, in his absence, such other representative from the Bank of Guyana as may be nominated by the Minister;
4. the Director of the Office of Budget, Ministry of Finance, or in his absence, such other may be nominated by the Minister; and
5. two (2) representative from the Ministry of Finance as other persons with knowledge and experience in taxation, finance, commerce, economics, law or administration appointed by the Minister.

The law stipulates that the appointment of the members and every change in the appointment must be published in the Gazette. In addition, a member, other than an *ex officio* member, shall hold office for one (1) year from the date of

appointment and may be re-appointed for such further period as may be determined by the Minister. Further, a member, other than an *ex officio* member, may resign on giving one (1) months' notice in writing to the Minister.

For the purpose of Administration, the Board regulates its own procedure subject to the provisions of the Act and is required to meet at least once every month. The attendance of three (3) members constitutes a quorum. Ad hoc meetings may also be convened on a needs basis and when required providing that the Chairman gives notice of not less than fourteen (14) days or on the request of at least three (3) members. The GBOD must maintain minutes of the proceedings of every meeting which includes meetings of committees established by the Board. The committees may invite any person to attend and participate in the deliberations of a meeting but such person(s) are not entitled to vote.

The Commissioner General reports directly to the GBOD, while retaining functional accountability to the Minister of Finance for issues related to Macro Tax Planning. The GRA works closely with the Revenue and Tax Policy Division within the Ministry of Finance to review tax policy, and to forecast national revenues on a yearly basis.

In this regard, the GRA also recommends tax policies through the Board to the Ministry, and provides technical advice in the revision of Revenue Laws and other tax-related matters to the Minister.

## Management and Operating Framework

The Commissioner General (CG) serves at the helm of the organization as the Chief Executive Officer. He is responsible for the 'day-to-day' operations of the Authority; the management of funds, property and affairs of the Authority; and for the administration, organization and control of the staff. The CG is appointed under terms and conditions determined by the Minister of Finance and issues the Deputy Commissioner General (DCG) with his/her remit by virtue of section 8 of the Revenue Act which grants the CG the power to delegate to any officer of the Authority such duties as he deems fit.

The Authority is mandated to transparently, equitably and efficaciously administer the assessment and collection of revenues, account for those revenues and deposit same into the consolidated fund. It also ensures compliance with the Tax laws and concurrent regulations. GRA's core business functions are the Customs, Excise and Trade Operations, Internal Revenue Taxes and VAT.

To achieve its objective, the GRA's operations are dispersed across in excess of thirty- three (33) business locations including seven (7) ports, two (2) international airports, two (2) Distilleries, one (1) scanning site, eight (8) branch offices, two (2) terminals/transit sheds, one (1) Government warehouse and several private warehouses.

The existing structure delineates the following:

- Customs, Excise and Trade Operations is headed by a Deputy Commissioner who reports directly to the Commissioner-General;
- Internal Revenue Taxes has sub-functions each of which is managed by an Assistant Commissioner who reports to the Deputy Commissioner-General;
- VAT functions are carried out by separate divisions that are housed within Tax Audit Department, Tax Operations and Services Department and Law Enforcement and Investigations Department. Those divisions are each headed by an Assistant Commissioner.

The Customs, Excise and Trade Operations is responsible for executing Customs operations at the various outstations across Guyana, the timely releasing of goods and ensuring that all duties and taxes are paid; preventing the smuggling of goods across the borders of Guyana; monitoring the compliance of passengers, importers and exporters and extending customer services to these clients; ensuring that the correct clearance procedures are completed at the

## Direct reports to the Commissioner-General's office include:

- **Information Technology Department** is responsible for providing timely, efficient and cost effective Information Technology Services throughout the organization via application support, administering operating systems and databases, maintaining network infrastructure, ensuring network/database security, maintaining computer hardware, developing new business systems and providing support to end users.

- **Operational Support Services Department** is responsible for providing a comfortable, safe, healthy, and clean working environment for staff by facilitating the renovation/ repair/ construction of office buildings and living accommodation, servicing/repairing capital equipment (e.g. air conditioners, furniture); managing the security services at GRA's offices and residences (Georgetown and Regional); ensuring that the fleet of vehicles are serviced/maintained as required; ensuring that all strategic needs, operational needs, procedural communication and advisory needs of stakeholders of the Authority are met and that all information disseminated to stakeholders is accurate, timely and reliable; providing sound financial support and reporting; and developing Standard Operational Procedures for all of GRA's business processes.

-**Human Resource Management Department** is responsible for recruiting,, maintaining and retaining the highest quality human resources capability with a view to ensuring that the services required of the Revenue Authority by the various clients are delivered on a timely basis; conducting Human Resource planning; managing disciplinary matters, administering salaries and benefits schemes (Group Life/Pension/Health Plans, leave, gratuity, etc.); maintaining Performance Management systems and training and developing staff.

- **Tax Compliance and Enforcement Department** is responsible for examining Tax Returns for Miscellaneous Taxes, Self Employed Individuals and Companies to ensure that they are in compliance with the Tax Laws.

- **Corporate Secretariat** is responsible for the integrity of the Revenue Authority's governance framework and its efficient administration; ensuring compliance with statutory and regulatory requirements; and implementing decisions made by the Governing Board.

-**Legal Services Department** is responsible for prosecuting and defending ongoing matters in the Magistrate and High Courts; instituting legal proceedings in the Courts; preparing, filing, serving and enforcing writs; providing legal advice to the Commissioner-General on all matters; preparing legal opinions; and responding to requests for legal advice.

-**Large Taxpayer Services Department** is responsible for maximising revenue collections by improving and sustaining the compliance of large taxpayers; protecting the integrity of the tax system; establishing compliance risk management capacity to assess and respond to priority risks to revenues and GRA's strategic outcomes; and leveraging the impact of interventions to mitigate risks.



border, transit sheds, post office, and wharves and warehouses on a voluntary basis and ensuring compliance with Guyana's customs, trade and border laws and regulations through quality service and responsible enforcement.

The Internal Revenue Taxes Operations is responsible for collecting all taxes due to the Government of Guyana through the effective and efficient administration of Income, VAT, Property and other taxes under the laws of Guyana.

The Deputy Commissioner-General (DCG) has direct oversight of the following Departments:

- **Planning, Risk and Analysis Department** which is responsible for the ongoing collection, testing and analysis of data to ascertain instances of tax fraud, insolvency, smuggling or any other activity which presents a risk to the operations and objectives of the Authority thereby enhancing revenue collection; planning, forecasting, coordinating, organizing, monitoring and evaluating financial and non-financial work program commitments of the various operational areas; analysing revenue collections and the results achieved by the various operational areas, in relation to their respective revenue projections and Annual Work Programs; providing analytical support to facilitate effective execution of respective mandates and achievement of Work Program Objectives; and providing critical support to the Office of the Budget-Ministry of Finance, Commissioner-General and GRA's Senior Managers in order to improve tax administration, resolve non-compliance and generate increased revenues.
- **Tax Audit Department** which is charged with providing high quality audit services to enable the Revenue Authority to achieve its mission of compliance with the Tax, Trade and Border Laws and Regulations through the selection of taxpayers for audits using a risk-based approach; conducting comprehensive audits of taxpayers to ensure that taxpayers are declaring their true income and paying correct taxes; and engaging taxpayers on audit findings.
- **Debt Management Department** which ensures that taxes due and outstanding debts are collected/recovered in a timely manner to maximize revenue collection.
- **Revenue Protection** which is responsible for reviewing all documents selected by GEM to verify the accuracy of the classification, valuation and Customs Procedure Codes (CPC) on declarations.
- **Law Enforcement and Investigation Department** has responsibility for providing the necessary investigative and enforcement programmes aimed at conducting enforcement and anti-smuggling exercises on land and water; investigating referred cases relating to VAT, IR Taxes and Customs; examining/verifying imported goods at various Transit Sheds and ports of entry, and conducting sale / disposal / destruction of seized goods.
- **Tax Exemption Processing and Verification Department** which administers the various categories of exemption and remission of duties and taxes in accordance with the Tax Acts and Regulations.
- **Integrated Regional Tax Offices** which is responsible for providing and administering the range of services offered by the GRA's headquarters within the specific regions, in accordance with the Tax, Customs and other Laws and Regulations administered by the Revenue Authority.

Positions	Grades	#
Commissioner-General		1
Deputy Commissioner-General		1
Head	15	5
Head	13	5
Deputy Head	13	1
Deputy Commissioner	13	11
Assistant Commissioner/Senior Manager	12	33
Corporate Secretary	12	1
Total		53

Guyana Revenue Authority's Organisation Structure

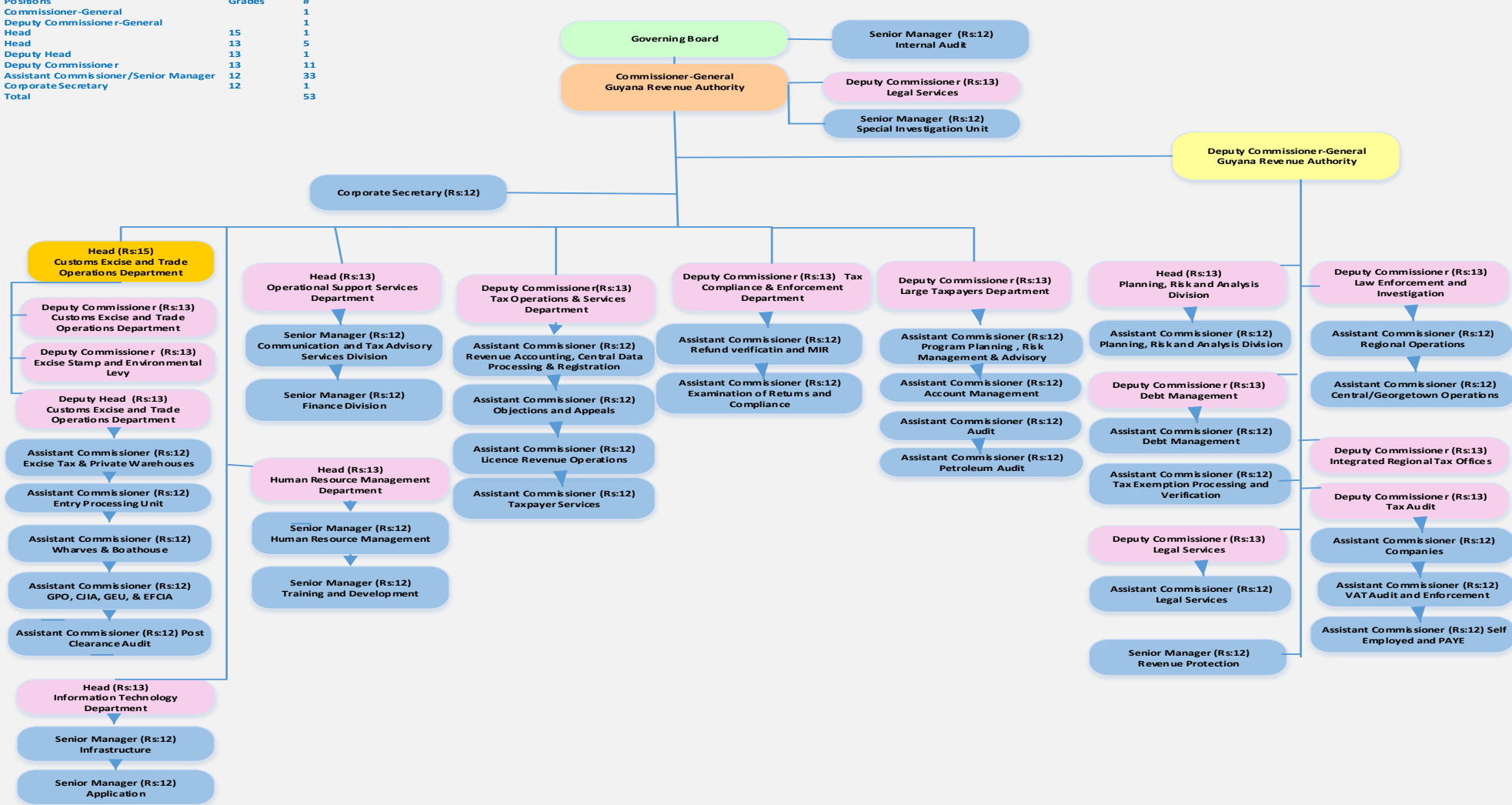


Chart 2 depicting the Current Organizational Structure of the GRA

### Managing the Taxpayer Population

To effectively manage its taxpayers, facilitate service delivery and protect its national borders, the GRA maintains a presence at various locations across the country.

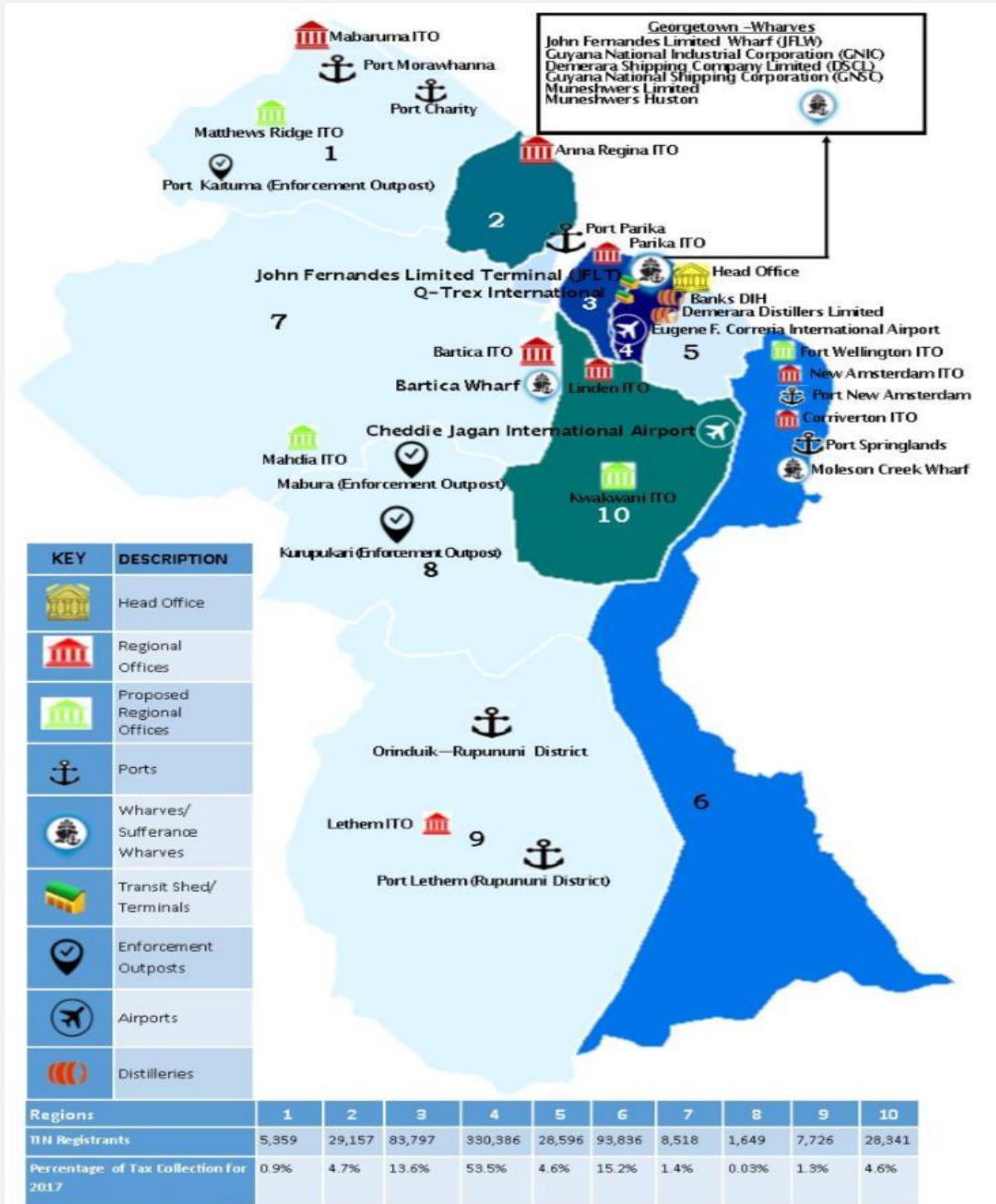


Figure 1 depicting Map of the Cooperative Republic of Guyana with the Revenue Authority’s locations

**Consolidated Key**

KEY	Description	#	Location
	Head Office	1	Georgetown
	Regional Offices	8	<ol style="list-style-type: none"> <li>1. Anna Regina</li> <li>2. Parika</li> <li>3. Lethem</li> <li>4. New Amsterdam</li> <li>5. Corriverton</li> <li>6. Linden</li> <li>7. Bartica</li> <li>8. Mabaruma</li> </ol>
	Proposed Regional Offices	4	<ol style="list-style-type: none"> <li>1. Mahdia</li> <li>2. Fort Wellington</li> <li>3. Kwakwani</li> <li>4. Matthews Ridge</li> </ol>
	Ports	7	<ol style="list-style-type: none"> <li>1. Springlands</li> <li>2. New Amsterdam</li> <li>3. Lethem (Rupununi District)</li> <li>4. Police Station at Orinduik – Rupununi District</li> <li>5. Morawhanna</li> <li>6. Charity</li> <li>7. Parika</li> </ol>
	Wharves/Sufferance Wharves	8	<ol style="list-style-type: none"> <li>1. John Fernandes Limited Wharf (JFLW)</li> <li>2. Guyana National Industrial Corporation (GNIC)</li> <li>3. Demerara Shipping Company Limited (DSCL)</li> <li>4. Guyana National Shipping Corporation (GNSC)</li> <li>5. Muneshwers Limited</li> <li>6. Muneshwers Houston</li> <li>7. Moleson Creek</li> <li>8. Bartica</li> </ol>
	Transit Shed/Terminals	2	<ol style="list-style-type: none"> <li>1. John Fernandes Limited Terminal (JFLT)</li> <li>2. Q-Trex International</li> </ol>
	Enforcement Outpost	3	<ol style="list-style-type: none"> <li>1. Mabura (Enforcement Outpost)</li> <li>2. Port Kaituma</li> <li>3. Kurupukari (Enforcement Outpost)</li> </ol>
	Airports	2	<ol style="list-style-type: none"> <li>1. Ogle International Airport</li> <li>2. Timehri Int'l A/Port</li> </ol>
	Distilleries	2	<ol style="list-style-type: none"> <li>1. Banks DIH</li> <li>2. Demerara Distillers Limited</li> </ol>

Currently, the Integrated Regional Tax Office (IRTO) is charged with offering tax services to the remote and outlying areas of Guyana (those areas that geographically fall outside the capital city, Georgetown). To ensure that the activities are properly coordinated and that resources are optimally utilized, Regional/ branch offices report centrally to IRTO which is located at the Head office. The Regional Offices and their respective services are outlined hereunder:

<b>Branch Offices</b>	<b>Income Tax</b>	<b>VAT</b>	<b>Customs</b>	<b>LRO &amp; Excise</b>
Bartica	All Income Tax Services	All VAT Services	Customs services that are determined by that environment	All LRO and Excise services as determined by location
Parika	Minimal Income Tax Services	All VAT services as prescribed to the Regional Offices	No Customs services (despite Parika being a Port of Entry)	All LRO services and Excise services as determined by location
Anna Regina	All Income Tax Services	All VAT Services	All Customs services that are determined by that environment	All LRO and Excise services
Linden	All Income Tax Services	All VAT Services	All Customs services that are determined by that environment	All LRO and Excise services that are determined by that environment
New Amsterdam	All Income Tax Services	All VAT Services	Minimal Customs services	All LRO and Excise services
Corriverton	All Income Tax Services	All VAT Services	All Customs services	All LRO and Excise services that are determined by that environment
Lethem	Minimal Income Tax Services	Minimal VAT Services	All Customs services that are determined by that environment	Minimal LRO services

*Table 1 Outlining Summary Of Services Provided By Branch Offices*



## Revenue Achievements

The Guyana Revenue Authority has an outstanding record with regards to surpassing its targets. Since its formation in 2000, there were only four instances where the actual collections fell below the budgeted Revenue Collection; one such instance was within the last three years (2015). Annual Revenue targets are premised on the country’s growth rate, historical GDP, past revenue collection trends and future expectations. The Annual Targets are compiled and put forth by the GRA. However, the projections are often revised upward by the Organization’s Subject Ministry, the Ministry of Finance, before being sent to the National Assembly for ratification and adoption.

The graph below depicts revenue targets and achievements for the last three years as well as the relativity of collection under the four Tax Categories.



Graph 1 depicting Revenue Collection for the years 2015-2017

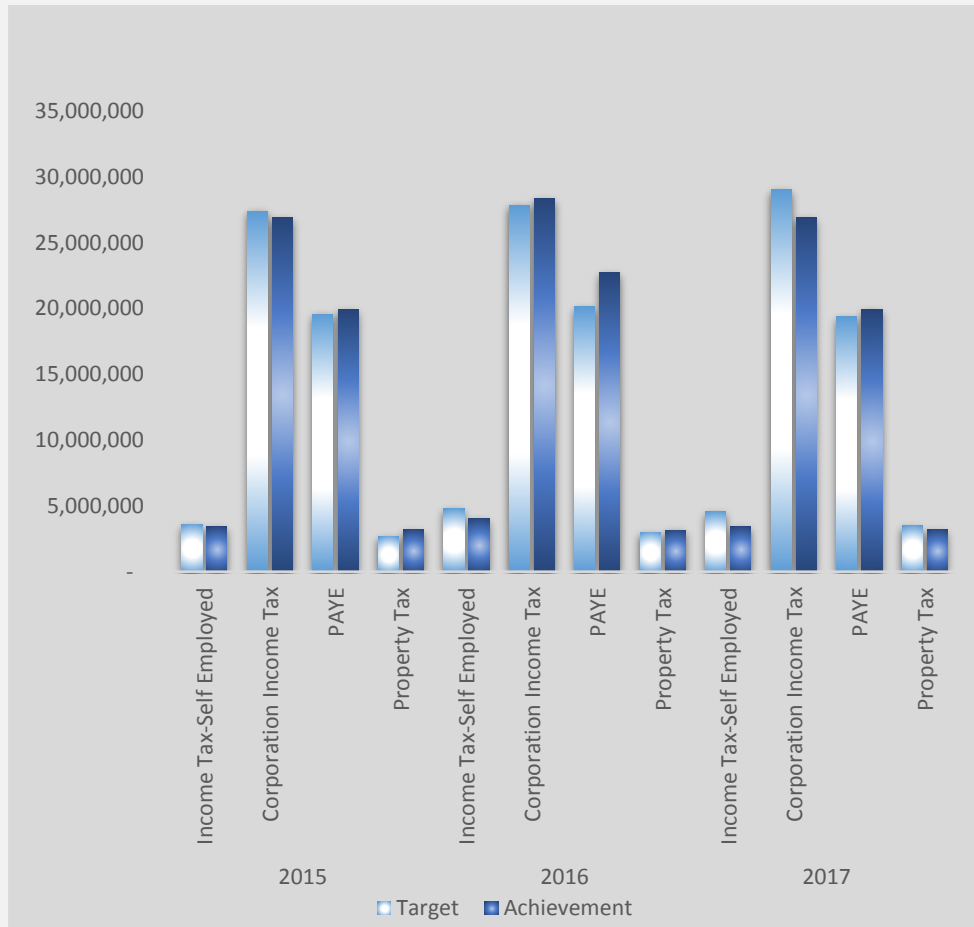
<b>Tax Categories</b>	<b>Budgeted Collection</b>	<b>Actual Collection</b>	<b>Variance</b>	<b>% Variance</b>
<b>2015</b>				<b>(,000)</b>
Internal Revenue	60,404,787	60,933,186	528,399	1%
VAT	39,438,044	35,476,388	(3,961,656)	-10%
Excise	30,099,623	33,341,250	3,241,627	11%
Customs	13,310,052	13,145,471	(164,581)	-1%
<b>Total</b>	<b>143,252,506</b>	<b>142,896,294</b>	<b>(356,212)</b>	<b>-0.25%</b>
<b>2016</b>				<b>(,000)</b>
Internal Revenue	64,414,691.3	67,856,576.8	3,441,885.5	5%
VAT	38,981,875.0	36,423,979.9	(2,557,895.0)	-7%
Excise	33,578,807.7	31,103,996.7	(2,474,811.0)	-7%
Customs	13,431,363.0	16,360,971.9	2,929,608.9	22%
<b>Total</b>	<b>150,406,737.0</b>	<b>151,745,525.4</b>	<b>1,338,788.4</b>	<b>1%</b>
<b>2017</b>				<b>(,000)</b>
Internal Revenue	67,054,763	76,245,516	9,190,753	14%
VAT	45,330,407	42,555,862	(2,774,545)	-6%
Excise	34,408,998	33,482,283	(926,715)	-3%
Customs	15,797,756	18,866,269	3,068,513	19%
<b>Total</b>	<b>162,591,924</b>	<b>171,149,930</b>	<b>8,558,006</b>	<b>5%</b>
<b>2018 (January to June)</b>				<b>(,000)</b>
Internal Revenue	43,577,994	48,285,502	4,707,508	11%
VAT	20,028,865	22,676,574	2,647,709	13%
Excise	19,236,441	19,825,901	589,460	3%
Customs	8,174,152	9,830,303	1,656,151	20%
<b>Total</b>	<b>91,017,452</b>	<b>100,618,279</b>	<b>9,600,827</b>	<b>11%</b>

*Table 2 reflecting Revenue Targets and Achievements for the Years 2015-2017 and for January to June 2018*

The table shows that for 2015, the GRA fell below its revenue target by 0.25% with the main contributor being the notable negative variance in VAT collection. Further, throughout the year, VAT consistently fell below established monthly Revenue Targets. Over the three (3) years, Internal Revenue consistently surpassed Targets while the performance of Excise Tax and Customs varied. Notable also is the performance of Customs Collections after 2015, moving from a negative variance of 1% to average positive variance of 20.5%.

A half year review of 2018 shows that overall revenue collections, as well as, collections in each category surpassed set Targets.

The graph that follows shows the performance of the Core IR taxes for 2015-2017. As seen, Corporation Tax and Personal Income Tax (PAYE) are the main contributors to the taxes considered core IR tax types.



Graph 2 illustrating the performance of the Core IR taxes for 2015-2017

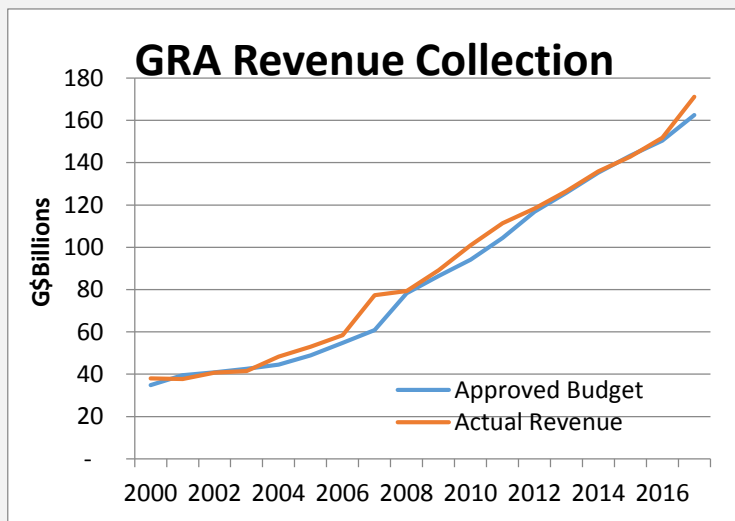
## Government Revenue

### Tax Revenue

During the fiscal year 2017, the GRA collected total taxes of G\$ 171.2 B, 57% of which was attributed to domestic taxes and fees while the remaining 43% was attributed to Customs Operations. The excess of G\$ 8.6 B or 5% over the approved Budgeted collections shows a favourable trend in GRA’s revenue collection that has been ongoing; broken only in the years 2001, 2002, 2003 and 2015, since the Authority’s establishment in 2000. For 2018, the approved budgeted collections stand at G\$ 181.4 B, reflective of an expectation of a 6% or G\$ 10.4B increase over 2017’s collections (half year review shows the GRA is well on its’ way to achieving its’ target).

Tax collections contribute about 87% of total government revenues; this makes GRA the country’s prime revenue collector. Hence, efficient, timely and responsive collections are crucial to the stability of the economy, especially since the public sector wage bill amounts to approximately 28% of the country’s total current expenditure.

While fostering voluntary compliance remains a critical goal of the GRA, enhanced enforcement activities continue to be emphasized. One such activity is the implementation of the Excise Stamps on imported alcoholic beverages and tobacco products, which aims to reduce and control pervasive smuggling activities by visibly validating that taxes were paid on the products upon importation. The digital stamping initiative commenced with the stamping of existing inventory of alcoholic beverages which occurred from November 2017 to February 2018. A review of the customs value of imported alcoholic beverages (except beer and stout) from March to September 2018 shows an increase of 43% from the related period in 2017; this resulted in an increase of 22% in Excise Tax collected by the GRA which, holding taxpayer behaviour constant, indicates that the measure is having success in reducing smuggling.



Graph 3 depicting GRA Revenue Collection Trend relative to Approved Budgeted Collection for 2000-2016

***Tax and Non-Tax Revenue***

The table below provides a breakdown of the tax and non-tax revenues collected on behalf of the Government for 2017. As seen in the table Total Tax Revenue exceeded the Budgeted Collection by 5%, with the main contributing tax category being Internal Revenue Taxes under which core taxes such as Individual and Corporate Income and Property Taxes are captured. Non-tax revenue fell marginally below the Budgeted Collection.

Particulars	Budgeted collection	Actual Collection	Variance	% Variance
Internal Revenue Taxes	67.1	76.2	9.1	14%
-Self-Employed Income Tax	4.6	4.9	0.3	7%
-Corporation Tax	29.0	32.0	3.0	10%
-Personal Income Tax	19.4	21.7	2.3	12%
-Net Property Tax	3.5	3.6	0.1	3%
Customs Taxes	15.8	18.9	3.1	20%
Excise Tax	34.4	33.5	-0.9	-3%
VAT	45.3	42.6	-2.7	-6%
Total Tax Revenue Collected	162.6	171.2	8.6	5%
Non-Tax Revenue	23.6	23.5	-0.1	-0.4%
Total Government Revenue	186.2	194.7		

*Table 3 depicting Government Revenue Collection for the fiscal year 2017 (January-December 2017) (G\$ B) by Tax Category with representation of Core taxes*



Particulars	% of Total Revenue		% of GDP	
	Budgeted collection	Actual Collection	Budgeted collection2	Actual Collection2
Internal Revenue Taxes	36%	39%	0.01%	0.01%
Customs Taxes	8%	10%	0.00%	0.00%
Excise Tax	18%	17%	0.01%	0.01%
VAT	24%	22%	0.01%	0.01%
Total Tax Revenue Collected	87%	88%	0.03%	0.03%
Non-Tax Revenue	13%	12%	0.00%	0.00%
Total Government Revenue	100%	100%	0.03%	0.03%
Nominal GDP 2017				633,579

*Table 4 highlighting relative contribution of planned and actual tax and non-tax revenue to Total Government Revenue and Nominal GDP for 2017.*

## GRA's Operating Environment

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### Political Environment

Guyana is a constitutional parliamentary democracy which was governed by one political party for twenty-three (23) years until the May 2015 general elections which led to the instatement of a coalition Government. The change in regime engendered a change in political direction, the construct of Ministries and their ensuing responsibilities, as well as, expectations on the part of the citizenry.

The Administration developed a new Agenda based on the Green State Development Strategy (GSDS) which builds on the Low Carbon Development Strategy (LCDS). The GSDS spans a twenty (20) year period and outlines 'Government's principle foundations for inclusive green economic and social growth. The objective of the strategy is to reorient and diversify Guyana's economy, reducing reliance on traditional sectors and opening up new sustainable income and investment opportunities in higher value adding and higher growth sectors.'<sup>1</sup>

Corruption remains a prevalent issue in Guyana. The Global Competitiveness Report (2017-2018) published by the World Economic Forum showed a marked improvement in reducing corruption, with Guyana's ranking moving from 108 to 91 out of 137 countries, for the years 2016 and 2017 respectively. Nevertheless, corruption still impedes the attraction of foreign direct investment.

Guyana receives political pressure from contiguous nations, Venezuela and Suriname in relation to border disputes. With the World Class discovery of Oil by Exxon Mobil, the territorial dispute with Venezuela has escalated in recent history. This culminated in Guyana filing a case with the International Court of Justice (ICJ) to confirm the legal validity and binding effect of the 1899 Arbitral Award regarding the boundary between Guyana and Venezuela.

However, Venezuela opted not to take part in the case on the grounds that it does not recognize the jurisdiction of this international judicial body.

In spite of the nation's challenges, the Government remains committed to building bilateral and multilateral relationships, especially given its small economy status. Guyana is one of the founding members of the Caribbean Community (CARICOM) which consists of fifteen (15) member countries and five (5) associate countries. One of the major initiatives of CARICOM is the Single market and economy under which member states can trade duty free, once they would have satisfied the criteria as laid out in the formation treaty.

Guyana has political and trading ties to the United States configured under the Caribbean Basin Initiative and the Caribbean Basin Trade Promotion Act. It also enjoys limited preferential access to markets within the United States of America and the European Union under CARIFORUM Economic Partnership agreement.

Guyana has bilateral trade agreements with China, Brazil and Venezuela. Under CARICOM it also has regional agreements with Colombia, Costa Rica, Cuba, Dominica Republic and once again, Venezuela.

Moving forward, the Government intends to continue partnering with other states, pushing its Green State Development strategy and promoting inclusive Governance. The successful modernization of GRA through the implementation of the strategic plan to mobilize revenues is intrinsically linked to the prospects of attaining all the major Government initiatives.

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<sup>1</sup> The Green State Development Strategy

## Socio-Economic Environment

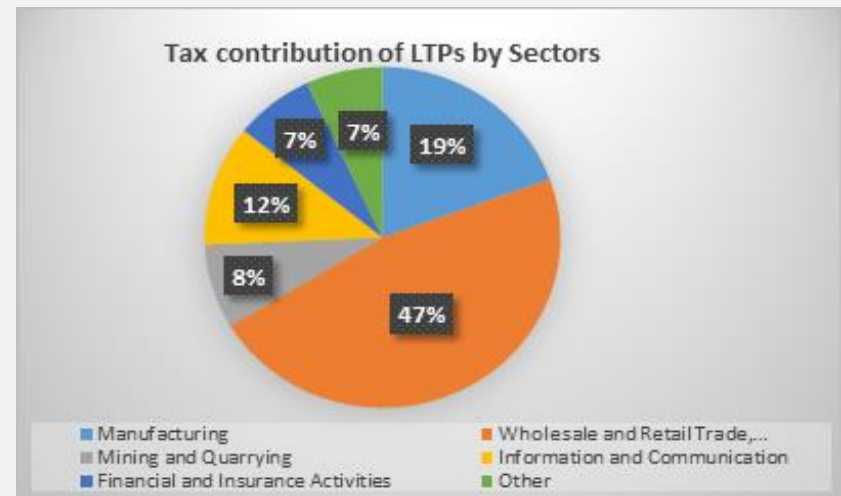
Guyana is a relatively small country; both in area and economic activity. It is ranked as the 84<sup>th</sup> largest country in the world with an area of approximately 216,000 square km, its landscape is diverse ranging from the Low Coastal Plains (which is below sea level) to the mountainous Highland Region which has some of the most pristine forests of the Amazon. The majority of the population (89<sup>2</sup>%) lives in the coastland region, which represents 7.5% of the country’s landmass and is driven by a high concentration of commercial activity. The remaining 11% of the population lives in the Hinterland region, which is characterized by under-developed transportation infrastructure, making accessibility limited and expensive. Information and communication technology is also under-developed and non-existent in some parts of the Hinterland.

Guyana’s geographical location identifies the country as both Caribbean and South American, however its economy is integrated with the Caribbean as one of the 15 member states of CARICOM and not Mercosur, the South American Common Market.

Guyana’s GDP in 2017 was US \$3.68<sup>3</sup> B. It is heavily dependent upon the export of six commodities; sugar, gold, bauxite, shrimp, timber and rice, which represent nearly 60% of the country’s GDP. In recent years, both the rice and sugar industries have experienced economic downturn; for rice this was due to the loss of the main market and for sugar, the loss of preferential access to the EU Market. Additionally, the sugar industry was managed by an inefficient, uncompetitive and cash-strapped nationalized company. While the rice industry, which employs approximately 18,000 workers is making a turnaround stemming from their ability to penetrate new markets, the

government is moving to divest its sugar factories to the private sector, a move which potentially affects its over 25,000 employees; especially, if the private entities choose to automate operations.

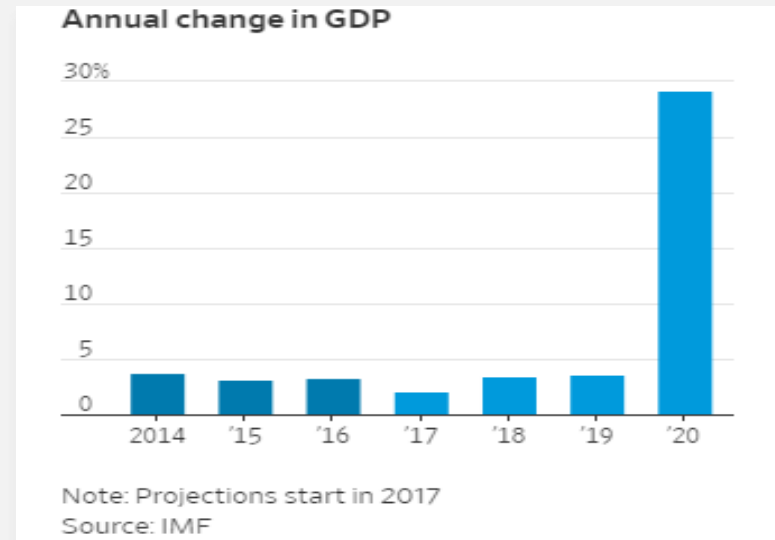
Data available on Large Taxpayers which account for an average of 68% of total tax revenues collected shows that for 2017, while the export of primary products drive GDP, it is the entities within the Wholesale and Retail, Manufacturing and Information and Communication Sectors which contribute most significantly towards total domestic and import taxes, accounting for G\$ 90.4B or 77.8% of the G\$116.3B total contribution from the large taxpayers.



Graph 4 depicting the breakdown of tax contribution by Segment

<sup>2</sup> UNICEF Guyana, The Situation Analysis of Women and Children in Guyana

Guyana’s economy however, is on the cusp of change with the production of petroleum set to begin in 2020. In 2015, ExxonMobil, a private drilling and exploration company announced its first discovery of commercially viable oil in the Liza Field of the Stabroek Block. Since then, expectations have been high regarding the future of the country, fueled by still larger finds after the initial discovery. In fact, Exxon has called Guyana one of its most important and potentially profitable prospects, among a handful of new developments the company has identified since its merger almost 20 years ago with Mobil Corp. Guyana is projected within a decade to pump nearly a barrel of oil per person a day, more per capita than Saudi Arabia.



Graph 5 depicting projection of annual % GDP change for Guyana

While the discovery of oil may change the future of the country, Guyana like so many other countries that have discovered oil, is susceptible to the Dutch Disease and resource curse. To counter this, prudent management of the influx of finances are to be dictated through a Sovereign Wealth Fund and through Guyana’s Green State Development Strategy which is intended to cautiously guide Guyana’s economic and socio-cultural development over the next 15 years.

Economic indicators

Economic Indicator	Implications for the GRA
<p><b>GDP and Growth</b></p> <p>GDP for 2017 was recorded at US\$ 3.68<sup>3</sup> B, the highest recorded GDP from 1960 through to 2017. This gave the country a ranking of 162<sup>4</sup> out of 200 countries from highest to lowest GDP. Growth rate was recorded at 2.1<sup>5</sup>% in 2017 which reflected a downward movement of 1.3<sup>6</sup>% from 2016. Per capita GDP was US \$ 4,725<sup>7</sup> in 2017, also the highest from 1960 to present and has shown trends of constant but marginal increases, giving the country a ranking of 103<sup>8</sup> out of 187 countries (from highest to lowest).</p>	<p>Taxes levied by the GRA have direct implications on the GDP of the country as higher rates of tax reduce disposal income which may shift demand and result in decreased production and a sluggish economy. Therefore, efficient collection and equitable distribution of tax burden (to avert overburdening a particular sector or group of taxpayers) is a balance that GRA strives to achieve.</p>
<p><b>Population</b></p> <p>Guyana’s population as at September 2, 2018 is estimated at 782,225<sup>9</sup> and has been an average of approximately 773,000<sup>10</sup> persons over the last 3 years, growing at an average of 0.6<sup>11</sup>% per annum, which is as a result of one of the highest emigration rates in the world at 55<sup>12</sup>%.</p> <p>The age structure of the population is estimated at approximately 32% below the age of 15, 63% between the ages of 15 to 64 and 5% above 64 years of age.</p>	<p>The population of the country directly impacts the tax base on which the GRA can potentially levy taxes and whom core tax policy changes affect. Given, that the country has a low population growth rate and the potential taxpayer population stands at approximately 490,000 persons (individuals in the age 15-64 age range), tax strategies and measures implemented must balance efficient and fair collection with the burden placed on the relatively small population, being cognizant of the high rate of taxpayers classified as Employees.</p>
<p><b>Employment Rate</b></p> <p>The employment rate is 88 % (age 15 and above). The majority of Guyanese are classified as employees (67.3 % of the total population) with between 48.3% and 52.6 % of the employed labour force holding informal jobs.<sup>13</sup></p>	

<sup>3</sup> Sourced from: <https://data.worldbank.org/country/Guyana>

<sup>4</sup> Sourced from: GDP Ranking, Data Catalogue, World Bank (2018)

<sup>5</sup> Sourced from: [psc.org.gy/resources/economic-reports/](http://psc.org.gy/resources/economic-reports/)

<sup>6</sup> Sourced from: [psc.org.gy/resources/economic-reports/](http://psc.org.gy/resources/economic-reports/)

<sup>7</sup> Sourced from: <https://data.worldbank.org/country/Guyana>

<sup>8</sup> Sourced from: World Economic Outlook(WEO) Database, April 2018

<sup>9</sup> <http://www.worldometers.info/world-population/guyana-population/>

<sup>10</sup> [https://www.cia.gov/library/publications/the-world-factbook/geos/print\\_gy.html](https://www.cia.gov/library/publications/the-world-factbook/geos/print_gy.html)

<sup>11</sup> [https://www.cia.gov/library/publications/the-world-factbook/geos/print\\_gy.html](https://www.cia.gov/library/publications/the-world-factbook/geos/print_gy.html)

<sup>12</sup> [https://www.cia.gov/library/publications/the-world-factbook/geos/print\\_gy.html](https://www.cia.gov/library/publications/the-world-factbook/geos/print_gy.html)

<sup>13</sup> Bureau of Statistics, Guyana Labour Force Survey, July 2018



<p><b>Population Density</b></p> <p>Eighty-nine percent (89%) of the population lives in the coastland region, which represents 7.5% of the country’s landmass. The remaining 11% of the population lives in the Hinterland region, which spans 92.5% of the country’s landmass; characterized by dense forestlands and mountain ranges.<sup>14</sup></p>	<p>The dispersion of taxpayers across the geographical regions informs the Agency’s location strategies. In an effort to administer taxes fairly, reduce compliance costs through improved accessibility and increase the Agency’s reach, the decentralization of services is critical. In the future GRA will leverage ICT capabilities to increase its virtual presence which would aid in minimizing the usage of the brick and mortar business model</p>
<p><b>Literacy Rate</b></p> <p>Guyana’s Literacy Rate is estimated at 88.55%; where literacy is defined as anyone over the age of 15 who has attended school. Of the female population 89.8% are considered literate while 87.2% of the male population is literate.<sup>15</sup></p>	<p>A major facet of compliance is the taxpayer being able to understand his/her obligations and the avenues available to satisfy these. Therefore, the literacy rate is intrinsically linked to voluntary compliance. It dictates the channels used to communicate and disseminate information. The literacy levels also impact the viability and usage of e-services and other e-applications which GRA may launch.</p>

*Table 5 highlighting key Economic Indicators for Guyana*

<sup>14</sup> UNICEF Guyana, The Situation Analysis of Women and Children in Guyana

<sup>15</sup> [https://theodora.com/wfbcurent/guyana/guyana\\_people.html](https://theodora.com/wfbcurent/guyana/guyana_people.html)

## Technological Environment

While the GRA is considered to be one of the most technologically advanced government agencies in Guyana, there still remains significant room for improvement when compared with more progressive tax and revenue authorities around the world. Over the years, the budgetary allocations for ICT investments at the Authority can be largely characterized as tentative, mainly in response to imminent threats, and in some cases, driven by initiatives of influential international agencies.

In spite of the absence of a wider, coordinated organizational strategy, several critical ICT solutions were implemented with varying levels of effectiveness for the major operational arms. Fundamentally, the GRA operates a fairly robust Wide Area Network that connects our primary locations across the country. This network supports the delivery of various services, such as email, file sharing, telephony and business software solutions. To combat power outages that frequently disrupt business operations, the GRA has prioritized the deployment of redundant power supply systems to the locations with high volumes of traffic.

A combination of bespoke and off-the-shelf business software solutions are utilized throughout the GRA in support of the various operational functions. Some of the noteworthy solutions are described below:

- **Total Revenue Integrated Processing System (TRIPS)** - This software partially automates our domestic taxes and customs operational activities. This solution was implemented when GRA rolled out Value Added Tax and was aimed at unifying the major functions of the GRA under a single software. The implementation missed its target and is now at the heart of several operational and managerial woes;
- **Licence Revenue Processing System (LRPS)** – Is an internally developed software which automates procedures for vehicle registration, motor vehicle licence, drivers' licence, and trading and miscellaneous licences. This solution brought several benefits to the management and operations of these services inclusive of: reduced

- processing time, better control and transparency, and reduced congestion at GRA's offices;
- **ASYCUDA (Automated Systems for Customs Data) World** - is currently in the pilot phase and will replace TRIPS as the primary Customs software;
- **Customs automated risk selection** – This is a small utility developed internally that selects imports and exports for further compliance checks based on calculated risk. This system realized a 47% increase in revenues recovered in the first year and 113% increase over two years;
- **Document Management System** – This solution allows for digitization of GRA's paper based assets thereby improving the ease, timeliness and concurrency of access to taxpayer files. While unable to measure the essential impact, this system is rapidly becoming the preferred means to retrieve and use taxpayer files.
- **PeopleNet** – Is an HR and Payroll Management tool. While this product satisfies some of our basic needs, it leaves a lot to be desired relative to our current requirements.
- There are numerous other auxiliary systems that support the shortcomings in TRIPS: Notice of Assessment & Provisional Assessment; Debt Management; Operational Management reporting; Mortgage Interest Relief; Fillable PDF Forms and others.

*External environment*

With an internet penetration rate of approximately 30%, and costs of bandwidth being one of the highest in the Caribbean, the GRA must consider multiple channels for service delivery. Notwithstanding, the vast majority of medium-to-large sized businesses are internet ready and the mobile phone penetration is approximately 83%. While the majority of our population is concentrated along the coast, the remaining population is dispersed throughout the country in pockets, with limited ICT infrastructure deployment. This drives the cost upwards and constrains the nature of the services offered.

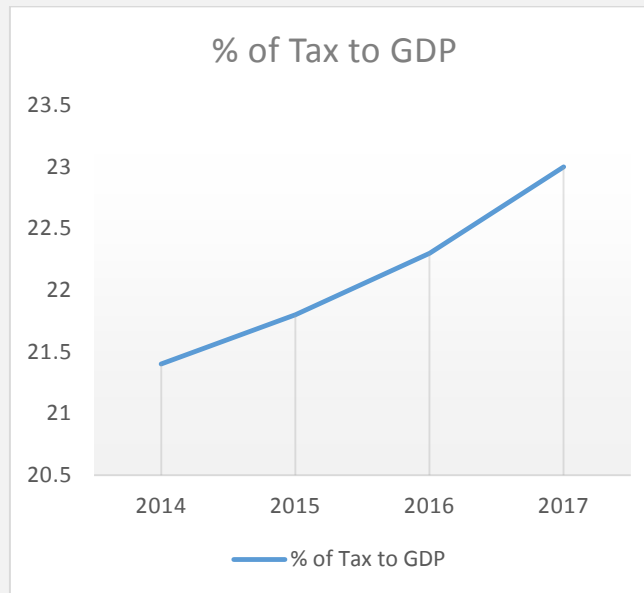
With the growing demand for ICT skills, the GRA is under continuous pressure to attract and retain experienced and qualified professionals.

## Fiscal Space

Guyana is considered to be an Emerging Market and Developing Economy (EMDE) with well-defined fiscal policies for the medium and short-term. This is evident with a manageable debt ratio at 45.2 percent of GDP, which is one of the lowest in the Caribbean, a fact that was recognized by the Caribbean Development Bank (CDB) which has commended the Government for fiscal consolidation and prudent debt management.

Fiscal space is created when revenue collection targets are exceeded. This was achieved with the implementation of several viable fiscal policies, the effectiveness of which is underscored by the revenue to GDP ratio of approximately 26.2 percent in 2017 and Tax to GDP ratio of approximately 23 percent; this is significantly higher than the average tax revenue to GDP ratio which is estimated at 15 percent for EMDE countries.

Guyana can fully realize its economic potential and combat institutional weaknesses which threaten to undermine and constrain government’s ability to develop a more robust economy for the people of Guyana by continuing to invest in strategic actions that include: consolidating the macroeconomic fundamentals; fostering higher growth for more and better jobs; improving the quality of life of Guyanese; promoting skills development; modernizing infrastructure; improving the ‘doing business’ climate to facilitate business and more so, foreign direct investment; stimulating growth and employment in the productive sectors; supporting micro, small and medium enterprises; and continued development of the tax administration.



*Graph 6 depicting the trend of % Tax Revenue to GDP*

## The Strategic Pillars

The strategic Plan was built on four (4) pillars. These are:

**Legislation-** To be effective the GRA must review all its archaic and unharmonious pieces of legislation. There is a need for a consolidated legislation with punitive measures that are sufficiently prohibitive to serve as deterrents for recalcitrant taxpayers. The legislation must also be contemporary relative to the Agency's operating environment

**Technology-** GRA intends to revolutionize its operations through the use of effective ICT solutions. ICT as a tool would allow the agency to respond faster to taxpayers' expectations, be more responsive to deal with challenges engendered by emerging/ new sectors and develop capabilities to assist in intelligence gathering, data analytics and risk management. To execute its mandate, GRA must reach all stakeholders in all geographical regions of Guyana, as such, it is heavily reliant on the in-house ICT capacity and capabilities, as well as, the country's network infrastructure.

**Business processes-** The GRA will be seeking to reengineer, simplify, harmonize, standardize and fully automate its business processes. This would aid in the reduction of the bureaucratic red tapes that currently exist. These initiatives should also reduce the cost of doing business (both administrative and compliance costs) and foster greater compliance.

**People-** The people component refers to both internal and external customers; staff and taxpayers respectively.

GRA's human and knowledge resources have been the cornerstone for the successes enjoyed to date. Moving forward, there would be a heightened emphasis on developing and motivating our Human Resources through capacity building, succession planning, performance appraisal and the usage of incentive schemes which are tied to revenue generation.

The GRA serves as a conduit between the Government of Guyana and the taxpaying public. The GRA intends to treat the public equitably and respectfully to ensure that taxpayers fulfill their social contract which is accurately declaring and paying their taxes. The Agency also strives to build a taxpaying culture by treating taxpayers as our developmental partners.



The four pillars represent the core facets of GRA’s business model and will play an indispensable role in the success of the organization, as well as, the realization of its goals.

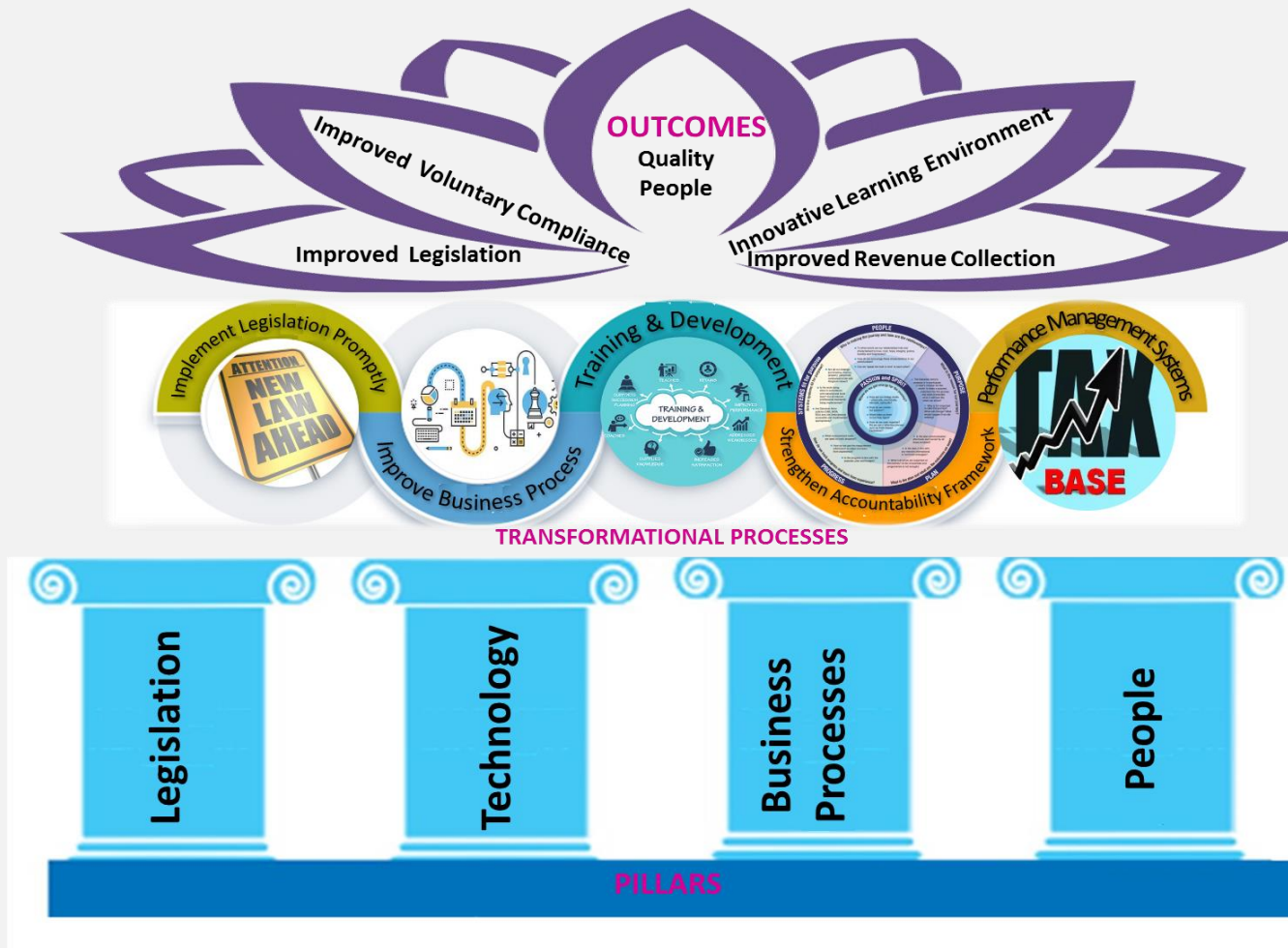


Figure 2 depicting the Strategic Pillars of the GRA

## Foundation Statements

The strategy of the GRA over the next 3 years is reflected in the vision, mission and core values as indicated below.



*Figure 3 depicting the Foundation Statements of the GRA*

## Core Values

The acrostic IMPACT reflects the fundamental tenets that must permeate the organization to improve its corporate image, customer service and human resource quality.



Figure 4 illustrating the revised Core Values of the GRA

**GRA Service Value Statements** The GRA is moving towards becoming the leading Revenue Authority of the region by cultivating a responsible, taxpayer- focused, responsive and innovative organizational culture.

## GRA VALUE STATEMENT TREE



Figure 5 depicting the Value Statements of the GRA

1. **Governance and Strategic Directions:** The essential conditions (internal coherence, corporate discipline and alignment to outcomes) are in place for promoting effective strategic direction, providing support to the Ministry of Finance and Parliament and delivering the planned results.
2. **Learning, Innovation and Change Management:** The GRA manages through continuous innovation and transformation, promotes organizational learning, values corporate knowledge, and learns from its performance.
3. **People:** The GRA has the leadership, employees, work environment and apt capacity building initiatives to assure its success.
4. **Risk Management:** The Executive team clearly defines the corporate context and practices for managing enterprise risks proactively.
5. **Accountability:** Accountabilities for results are clearly assigned through the Strategic Management Framework (SMF) and are consistent with resources.
6. **Policy & Programs:** Research and analytic capacity is developed and sustained to assure high quality administration, program design and advice for nation building
7. **Results and Performance:** Relevant information on results (internal, service and program) are gathered and used to make departmental decisions, and public reporting is balanced, transparent, and easy to understand
8. **Stewardship:** GRA’s control regime (assets, money, people, service, etc.) is integrated and effective, and its underlying principles are clear to all staff.
9. **Stakeholders Focused Service:** Services are taxpayer- centered, policies and programs are developed from the “outside- in” and partnerships are encouraged and effectively managed.

## GRA's Value Proposition to its Taxpayers

*Stakeholder Focused Service: Services are taxpayer- centered, policies and programs are developed from the “outside in” and partnerships are encouraged and effectively managed.*

The agency is guided by this founding principle and intends to meet and exceed the expectations of stakeholders at every opportunity. By doing so, it can foster greater voluntary compliance from taxpayers through the impartation of knowledge via its communication channels and by providing them with quality taxpayers services.

The GRA will ensure that the quality of service to taxpayers encompasses but is not limited to:

1. Fairness at all times in the administration of taxes; to ensure that the tax burden is shared equally through the administration of tax systems that are transparent and objective
2. Best customer services at all times; as the GRA continuously strives to satisfy its valued customers
3. Extension of services to taxpayers that are cost efficient and convenient to access; the GRA seeks to lower compliance costs through the deployment of user friendly ICT solutions
4. Ease of access to information; so that all taxpayers can be adequately educated about their social obligations in relation to taxation, to encourage voluntary compliance
5. Timely delivery of services; within the timelines specified in the standard operational procedures

On the basis of its propositions, the GRA wishes to remind its taxpayers that, “*We are your partners in development.*”



## Goals

The goals represent the four main pillars on which the strategic plan will be developed, these are legislation, people, processes and technology.

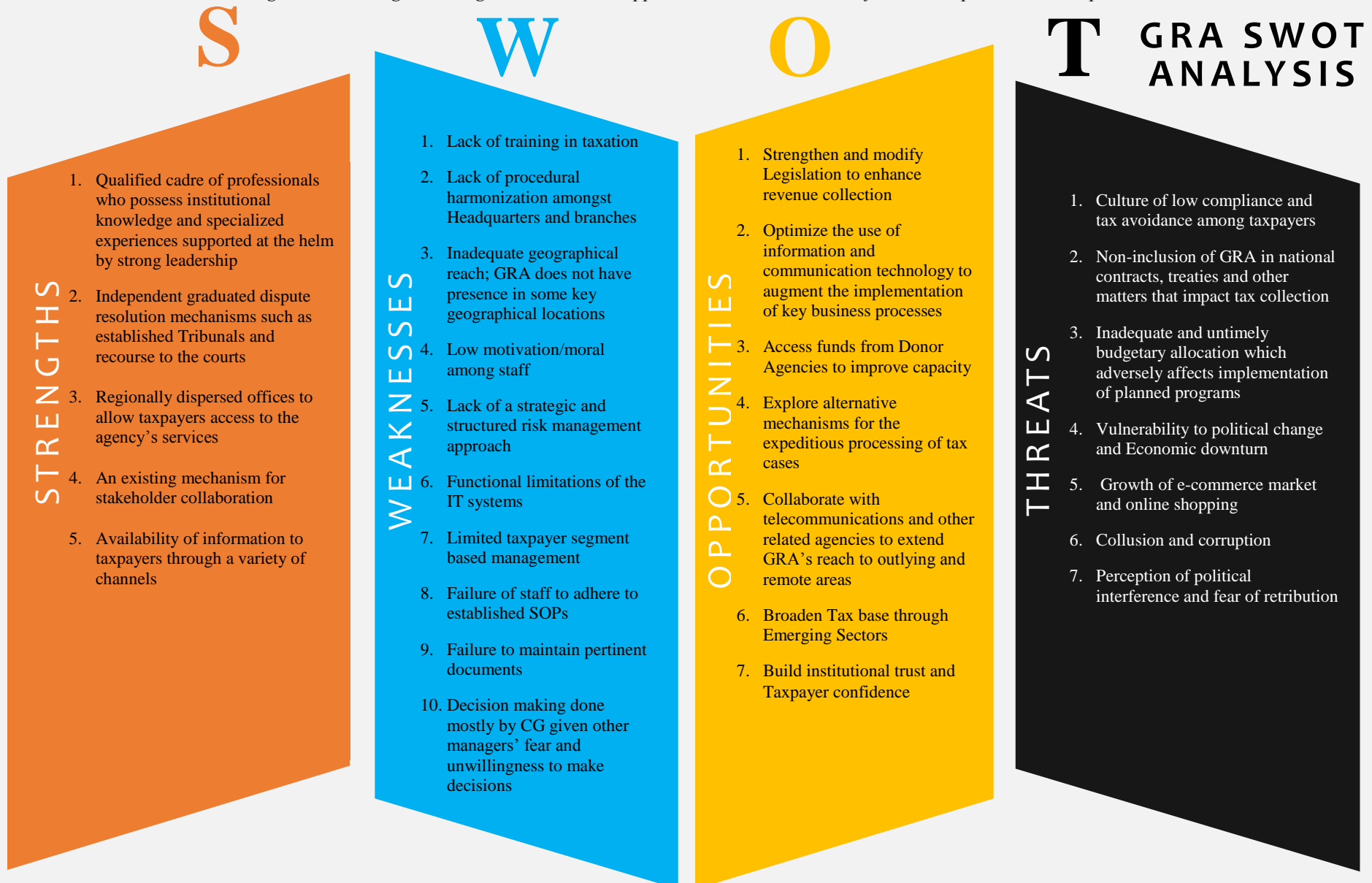


*Figure 6 indicating the four Strategic Goals identified for the years 2019-2021*

## SWOT

An environmental assessment was conducted to identify enablers (strengths and opportunities) that the organization can leverage, as well as, challengers (weaknesses and threats) that must be addressed or mitigated. The environmental scanning process included engaging key stakeholders through consultative sessions, focus groups and questionnaires. Data analyses were also used to ascertain the current state of the organization through generating baselines. Below is a summary of the most prominent enablers and challengers:

Figure 7 indicating the Strengths, Weaknesses, Opportunities and Treats identified with respect to GRA's Operations



## GRA’s strategy

### Goal #1 – “Administer the revenue laws in an effective, fair and transparent manner”

-The GRA intends to undertake a review of its existing legislation, some of which are archaic and ambiguous. These legislative gaps must be addressed to realize coverage of emerging businesses and Sectors/Industries (such as the Petroleum Industry). The GRA will ensure that vital information with regard to the applicability of the revenue legislation is filtered to all taxpayers (employers and employees), tax consultants, accountants and all other stakeholders. Additionally, relevant legislation must be enacted to safeguard against revenue leakages for both customs and domestic taxes; the GRA must pursue contemporaneous redress.

-With Globalization, the Agency must pursue meaningful partnerships with other Tax Administrations to improve global Tax compliance through protocols established under Foreign Account Tax Compliance Act (FATCA), Exchange of Information (EOI), Common Reporting Standard (CRS) and other International bodies such as Organization for Economic Co-operation and Development (OECD), World Customs Organization (WCO) and World Trade Organization (WTO).

GOAL #1	Administer the revenue laws in an effective, fair and transparent manner
OBJECTIVE(S)	OUTCOME(S)
1.1 Strengthen legislative and administrative capacity to create effective regulatory frameworks	1.1.1 Legislative and Administrative framework for oil and gas fully developed
	1.1.2 Legislative and Administrative framework to issue rulings and interpretations established
	1.1.3 Legislative and Administrative enhancements to strengthen compliance in domestic taxes and customs developed
1.2 Increase local and international cooperation and partnerships	1.2.1 WCO and WTO and other relevant trade agreements implemented
	1.2.2 Co-operation agreements with local, regional and international organizations established
	1.2.3 International co-operation and data exchange protocols with targeted local and international partners established

Table 6 indicating the Objectives and Outcomes of GRA’s Strategic Goal 1

**Goal #2 – “Improve voluntary compliance by empowering taxpayers to meet their legal obligations”**

-The GRA will be embarking on fostering a societal culture of compliance through the formulation of more comprehensive programs inclusive of Taxpayer education and strengthening of its debt management and litigation capacity. The Agency will also be adopting risk based approaches in managing compliance and the associated programs.

-In an effort to increase voluntary compliance, the agency will simplify its filing, registration, payment and reporting processes. Additionally, it plans to roll out the full gamut of services provided at headquarters to remote areas of Guyana through the various Regional Offices; this will significantly reduce compliance costs for taxpayers.

-Information Technology would play a pivotal role in increased accessibility and providing additional e-services.

-GRA is one of the major agencies that impacts the ‘ease of doing business’ in Guyana. According to the World Bank’s Doing Business Report, in 2017 Guyana ranked 126 out of 190 countries. However, in 2018 Guyana dropped eight places to a ranking of 134 out of 190 countries. There is a need to improve the Customs procedures, registration, tax payment options and other aspects of the operations to attract Foreign Direct Investment. The need to address these deficiencies in the tax system have come to the fore with the burgeoning oil and gas industry as the country’s prospects must be improved to maximize Government’s take through competitive bidding regimes.

<b>GOAL #2</b>	<b>Improve voluntary compliance by empowering taxpayers to meet their legal obligations</b>
<b>OBJECTIVE(S)</b>	<b>OUTCOME(S)</b>
2.1 Provide high quality, responsive and accessible customer service	2.1.1 Voluntary compliance increased
	2.1.2 Compliance with registering, filing, payment and reporting requirements improved
	2.1.3 Regional offices offering full service options to taxpayers
	2.1.4 Customer satisfaction increased
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved
	2.2.2 Border protection improved
2.3 Shift to risk-based enterprise and compliance programs	2.3.1 Compliance programs are risk-based
	2.3.2 Enterprise risks are identified and prioritized
	2.3.3 Disaster Preparedness plan developed

*Table 7 indicating the Objectives and Outcomes of GRA’s Strategic Goal 2*

**Goal #3 – “Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure”**

-Through the strategic management framework, the GRA will optimize the usage of its resources and modernize its business model to improve the delivery of services. It will also devise strategies to attract, develop and retain the appropriate skillsets and talent; in conformity with the requirement of diversifying the workforce.

-Executive Management began addressing corruption through its ‘zero tolerance for corruption’ initiative which led to disciplinary action being taken against several officers. However, there is a need to institutionalize systems to further rid the agency of the scourge of corruption.

<b>GOAL #3</b>	<b>Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure</b>
<b>OBJECTIVE(S)</b>	<b>OUTCOME(S)</b>
3.1 Modernize the organizational model and develop manpower	3.1.1 Organizational model revised and approved
	3.1.2 Manpower planning strategy developed and implemented
	3.1.3 Staffing strategy aligned with national diversity objectives
	3.1.4 Staff capability and capacity improved
3.2 Adopt a comprehensive strategic management framework	3.2.1 HQ function developed and operational
	3.2.2 Strategic, operational and work plans developed and implemented
	3.2.3 Comprehensive performance management system developed and fully implemented
3.3 Optimize resource management	3.3.1 HR policies developed and operational
	3.3.2 Financial Management framework developed and operational
	3.3.3 Procurement and facilities management policies developed and implemented
3.4 Strengthen anti-corruption measures	3.4.1 Anti-corruption strategy developed and implemented
	3.4.2 Staff misconduct handled in an appropriate and timely manner
	3.4.3 Integrity awareness outreach programs implemented

*Table 8 indicating the Objectives and Outcomes of GRA’s Strategic Goal 3*

**Goal #4 – “Modernize the GRA through improved business processes and efficient ICT solutions”**

-Rapid global technological advancement has changed the nature, scale and speed with which business is conducted while simultaneously raising the expectations of taxpayers and staff. With the advent of oil, Guyana will attract a wide variety of companies of all sizes involved in a diverse range of investments, thereby driving up both the volume and complexity of economic transactions. Further these companies, and the professionals they attract, are likely to come from more developed countries with pre-defined expectations on the types, range and quality of service. The resulting business climate will also stimulate the development of local businesses and citizens who will in turn demand more of the GRA.

-In this modern business context, ICT solutions are no longer a luxury but an essential tool to address evolving business needs. It is therefore imperative that the GRA adapts. It must reengineer its structure, processes and ICT solutions to adequately address the evolving business needs.

GOAL #4	Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure
OBJECTIVE(S)	OUTCOME(S)
4.1 Streamline and modernize business processes and procedures	4.1.1 Comprehensive review of existing business processes conducted
	4.1.2 Standardized processes and procedures developed and operational
	4.1.3 Business processes re-engineered in view of ICT solutions and other contextual opportunities
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
	4.2.2 ICT infrastructure and security enhanced
	4.2.3 Network expanded for reliable and continuous delivery of services
	4.2.4 Staff trained for optimal utilization of procedures and tools

*Table 9 indicating the Objectives and Outcomes of GRA’s Strategic Goal 4*



## Monitoring and Evaluation

Currently, Monitoring and Evaluation (M&E) at Guyana Revenue Authority is conducted by the Planning, Risk and Analysis Division (PRAD) which uses a binary system. On a monthly basis a detailed Revenue Analysis Report is done which highlights budgeted versus actual collection trends for current year and the corresponding periods for the previous year. These analyses are conducted by Tax type and reporting is done accumulatively (without regard for the Units/ Divisions or economic sectors contributing to collections). PRAD also produces quarterly performance evaluation reports for all functional areas which compare actual production against work program commitments. Collectively, these reports drive and inform policy formulation and annual budget measures, they also provide a basis for measuring production.

The evaluation conducted by PRAD is minimal and not comprehensive. There is also a need to corroborate and collate national statistics and use such to guide strategies, this is sometimes referred to as the National Accounts method in tax planning.

Subsequent to the implementation of the GRA's Corporate Strategic plan, the Policy, Programs and Planning Division (PPPD) will be established. The PPPD will review, analyze and report on the organization's performance against plans and targets, both nationally and by divisions/units, to identify areas of excellence and those that must be improved in future annual plans. Performance will be tracked by outcomes and indicators as agreed and defined.

This will be done electronically where possible and manually otherwise until suitable technology solutions are in place. International Survey on Revenue Administration (ISORA) and Tax Administration Diagnostic Assessment Tool (TADAT) will provide valuable insights into useful indicators to be tracked.

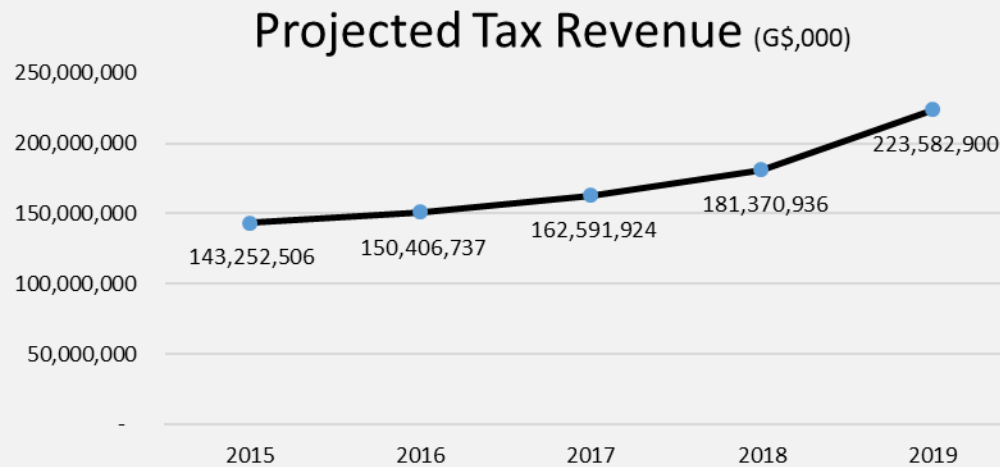
This new approach will also facilitate better consolidation of operations and allow for the critical linkage between Cost and Revenue Centers to ascertain efficiency levels (productivity). In the absence of this linkage the organization is merely spending on a 'day-to-day' basis to facilitate tactical and operational activities without regard for the long-term which emphasizes a lack of 'strategic spending' and a disconnect between capital expenditure and the strategic objectives.

The PPPD will deploy contemporary scientific analytical approaches to investigate and proffer recommendations towards the improvement of strategic policies that will realize synergies and optimize revenue administration and collection.

The Planning, Monitoring and Analysis Unit of the PPPD will be responsible for Risk Analysis Programs. This Unit will develop and implement risk identification, analysis and evaluation processes. In collaboration with all functional units in policy and programs sections, it will develop risk response interventions covering areas of high risk. Additionally, risk profiling will be expanded to assess risk by industry and economic sectors.

## Tax Revenue Projections

Revenue Projections, as presented in the annual National Budget, represent GRA’s revenue collection target for a tax year (January to December). Projections are done for each tax category i.e. Internal Revenue, VAT, Excise and Customs and for each tax type under the respective categories for the year. Monthly, fortnightly and weekly breakdowns are also prepared for internal use and act as a monitoring tool to gauge the impacts of budget measures, policies and action plans instituted in the entire Organization or individual Departments/Divisions. GRA’s collection responsibility has increased over the years as shown by the line graph below and calls on the Authority to continually optimize its operations, service quality, implement measures to widen the tax base and maintain fairness and objectiveness in its delivery to encourage voluntary compliance.



Graph 7 depicting Tax Revenue Projections for the years 2015 to 2019

(\$,000)

	2018	2019	Projected Revenue Change	Projected % Revenue Change
<b>Internal Revenue:</b>	<b>80,437,182</b>	<b>99,024,354</b>	<b>18,587,172</b>	<b>23%</b>
Income Tax-Self Employed	5,313,957	7,131,542	1,817,585	34%
Corporation Income Tax	35,176,819	37,381,551	2,204,732	6%
PAYE	22,923,837	29,210,325	6,286,488	27%
Property Tax	3,709,744	4,502,029	792,285	21%
Other non-core IR taxes	13,312,825	20,798,908		
<b>VAT</b>	<b>43,165,189</b>	<b>54,464,569</b>	<b>11,299,380</b>	<b>26%</b>
<b>Excise</b>	<b>38,444,284</b>	<b>45,228,942</b>	<b>6,784,658</b>	<b>18%</b>
<b>Customs</b>	<b>19,324,281</b>	<b>24,865,036</b>	<b>5,540,755</b>	<b>29%</b>
<b>Total</b>	<b>181,370,936</b>	<b>223,582,900</b>	<b>42,211,964</b>	<b>23%</b>

*Table 10 highlighting tax revenue projections for the ongoing year 2018, and for 2019.*

Revenue Projections for 2019 represent an overall increase of 23% or G\$ 42.2B, with notable increases being reflected from the 2018 approved Budgeted Collections, in each Tax Category; the largest absolute value being a G\$ 18.6 B increase in Internal Revenue and the smallest being a G\$ 5.54 B increase in Customs Taxes.

Looking further into the future, with oil production set to begin in 2020, the GRA, as the sole tax collection agency, is cognizant that it may play a role in the collection of the Government's share of profit oil and other tax revenues from petroleum production.

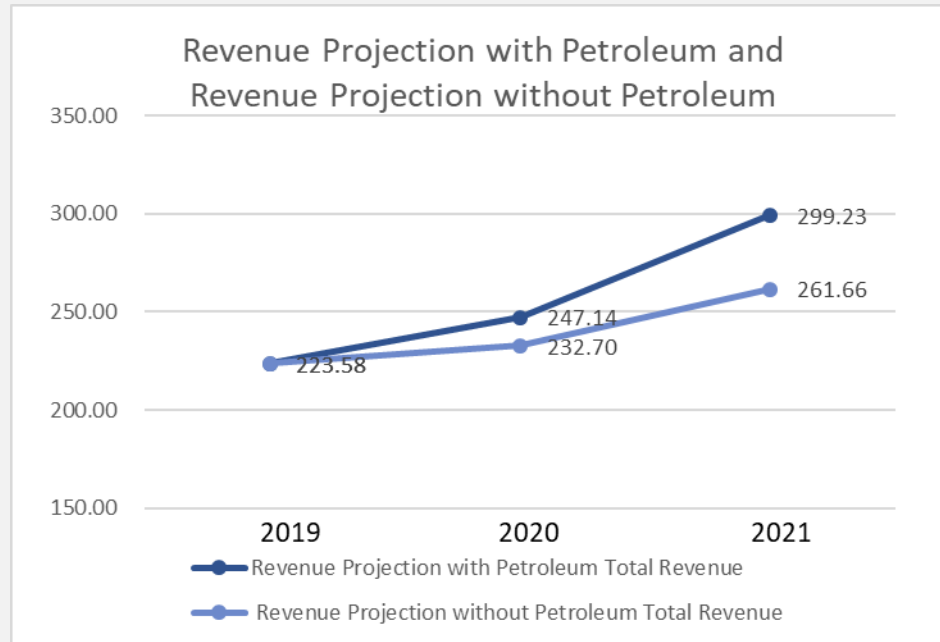
A conservative preliminary projection of the collection of total tax revenue for 2020 and 2021 was done on the assumption that GRA will be collecting these revenues.

Years	GDP-Market Price		Revenue Projection with Petroleum		
	Values	Growth Rate	Total Revenue	Growth Rate	% of GDP
2015	660.23	3.91	143.25	5.4	21.70
2016	723.58	9.60	151.75	5.9	20.97
2017	734.15	1.46	171.15	12.8	23.31
2018	789.76	7.57	199.49	16.6	25.26
2019	830.21	5.12	223.58	12.1	26.93
<b>2020</b>	<b>1,045.66</b>	<b>25.95</b>	<b>247.14</b>	<b>10.5</b>	<b>23.63</b>
<b>2021</b>	<b>1,245.64</b>	<b>19.13</b>	<b>299.23</b>	<b>21.1</b>	<b>24.02</b>

Table 11 highlighting projected total revenue collection by GRA in 2020 and 2021 in the instance that it will be collecting oil revenues

*Note:*

1. Projections for 2020 and 2021 were done using the forecasted GDP at Market Price for the years 2020-2021, received from Ministry of Finance. GRA's historic contribution to GDP was computed and a five year rolling average of the percentage contribution to GDP was applied to achieve an estimate for the revenue collection by the Agency.
2. The projection is based solely on two factors; forecasted GDP and GRA's historic contribution to GDP, not on an econometric model such as the FARI model.
2. This projection does not take into account the revenue impacts of GRA's 2019-2021 Strategic Plan.



*Graph 8 depicting the difference in projected tax revenue with the production of oil and without the production of oil in Guyana*

## Conclusion


This strategic plan puts forth robust measures to advance various facets of the Guyana Revenue Authority. However, these cannot be achieved without the inclusion, buy-in and support of the various stakeholders. To this end, plans were developed to carefully manage the Agency's relationships with the various categories of stakeholders and to skillfully navigate them through the necessary changes whilst keeping them adequately informed at each phase.

The ensuing operational plans encompass the prioritized areas that will be addressed in the forthcoming tax years. It is envisaged that from the pilot year (2019) the positive effects of the strategic plan will be reflected in:

- Increased voluntary compliance
- Improved performance of the Agency's employees
- Improved performance at all GRA locations
- The optimization of revenue collections

All oversight bodies and the Management of the Authority stand firmly behind the principles and the strategies promulgated through this plan. With constant monitoring and the support of all citizens, the GRA will realize the achievement of its goals for the greater good of our beloved Guyana.

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