



TANZANIA REVENUE AUTHORITY

ISO 9001:2015 CERTIFIED

SIXTH CORPORATE PLAN

*** Operational Excellence * Taxpayers' Engagement *
Automation * Innovation***

2022/23 – 2026/27



“Together We Build Our Nation”

**TRA HQ
DAR ES SALAAM
JULY, 2022**



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**TRA HEADQUARTERS
DAR-ES-SALAAM
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SIXTH CORPORATE PLAN

VISION STATEMENT

“A Trusted Revenue Administration for Socio-Economic Development”

MISSION STATEMENT

“We Make it Easy to Pay Tax and Enhance Compliance for Sustainable Development”

THEMES

****Operational Excellence ****

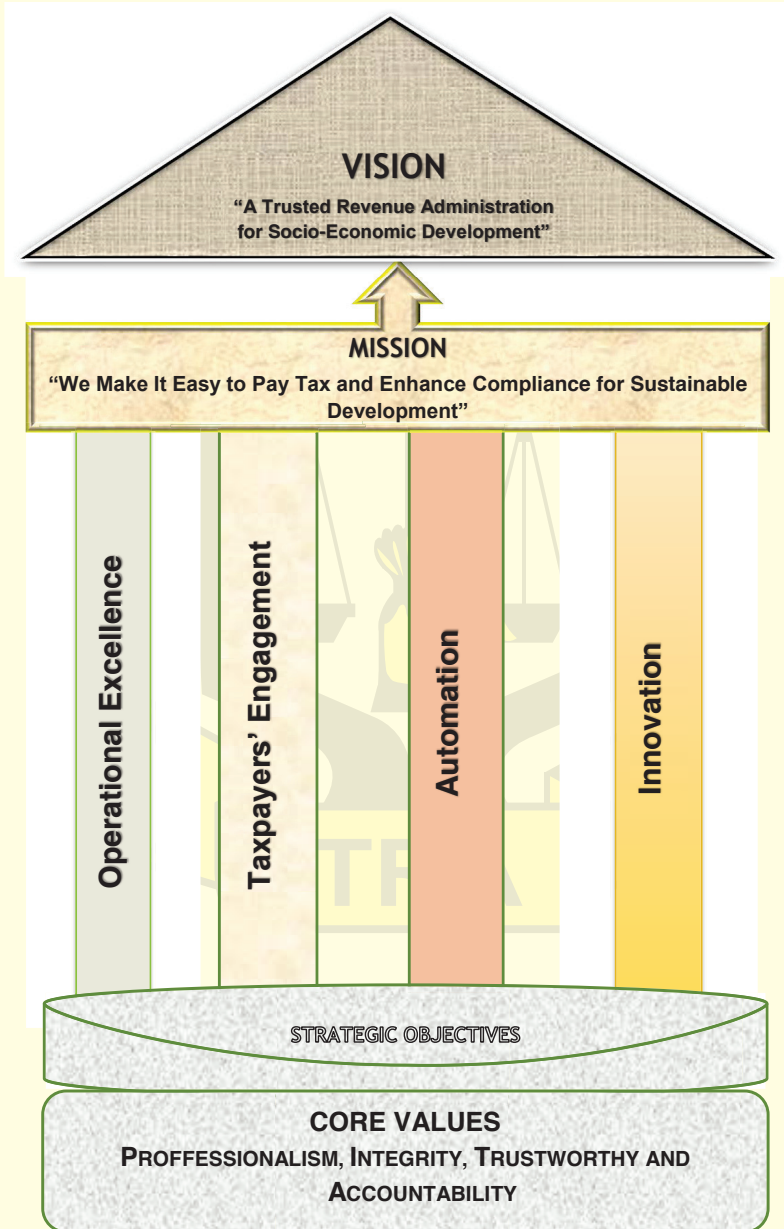
****Taxpayers’ Engagement ****

****Automation ****

****Innovation****

**TRA HEADQUARTERS
DAR-ES-SALAAM
JULY, 2022**

TRA SIXTH CORPORATE PLAN STRATEGIC MAP

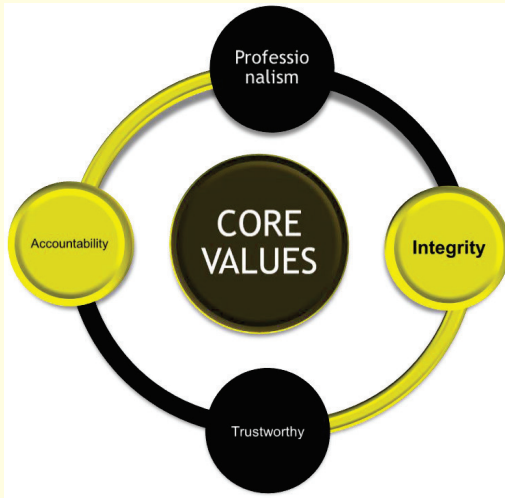


TRA SIXTH CORPORATE PLAN ALIGNMENT WITH NATIONAL GOALS

SUSTAINABLE DEVELOPMENT GOALS	TANZANIA DEVELOPMENT VISION 2025 (TDV25)	TANZANIA THIRD FIVE YEAR DEVELOPMENT PLAN (FYDP III) 2021/22 - 2025/26	TRA 6TH CORPORATE PLAN 2022/23 – 2026/27
Each goal has a specific target to be achieved over the next 15 years from 25 th September 2015	It is envisioned that Tanzanians will have graduated from a Least Developed Countries to a middle-income country status by the year 2025 with a high level of human development. However, this has been achieved already from 2020. Tanzania of 2025 has the following targets	<p>THEMES:</p> <p>A. Competitiveness, driven by new knowledge, Science Technology & Innovation (STI) and digital revolution in all sectors</p> <p>B. Industrialization and services provision</p> <p>C. Trade and Investment</p> <p>D. High-level human development and in tandem with TDV25</p> <p>E. Skills development</p>	<p>VISION:</p> <p>“A Trusted Revenue Administration for Socio-Economic Development”</p>
1. No poverty			
2. Zero Hunger			
3. Good Health and Well-Being	High Quality Livelihood	<p>OBJECTIVES OF FYDP III</p> <p>To build on achievements realized towards the attainment of TDV25 to make Tanzania a semi-industrialized, middle-income country by 2025</p> <p>To strengthen capacity building in the areas of science, technology and innovation to enhance competitiveness and productivity in all sectors</p> <p>To strengthen the industrial economy as a basis for export-driven growth including investing in new products and markets</p> <p>To enhance the scope of Tanzania's benefits from strategic geographical opportunities through enabling improved business environments and strengthening the country's regional position as a hub for production, trade, supply and transportation</p> <p>To facilitate increased business start-up and private sector involvement to find the best way to promote the growth of the sector in tandem with job creation and make the sector a strong and reliable partner in development.</p>	<p>MISSION</p> <p>“We Make it Easy to Pay Tax and Enhance Compliance for Sustainable Development”</p>
4. Quality Education	Good Governance and Rule of Law		
5. Gender Equality	A Strong and Competitive Economy		
6. Clean water and sanitation	The TDV25 stresses on enhanced mobilization and effective utilization of resources by articulating clear National Key Result Areas (NKRAs) and focusing both domestic and		<p>THEMES</p> <p>A. Operational Excellence</p> <p>B. Taxpayers' Engagement</p> <p>C. Automation</p> <p>D. Innovation</p>

SUSTAINABLE DEVELOPMENT GOALS	TANZANIA DEVELOPMENT VISION 2025 (TDV25)	TANZANIA THIRD FIVE YEAR DEVELOPMENT PLAN (FYDP III) 2021/22 - 2025/26	TRA 6TH CORPORATE PLAN 2022/23 – 2026/27
7. Affordable and Clean Energy	foreign resources on the implementation of national priorities.	To promote exports of services including tourism, banking, insurance and entertainment	
8. Decent Work and Economic Growth		To accelerate inclusive economic growth through poverty reduction and social development strategies as well as productive capacity for youth, women and people with disabilities	
9. Industry, Innovation and Infrastructure		To strengthen the country's capacity to finance development by ensuring access to domestic revenue and effective management of public expenditure	
10. Reduce Inequalities		Main highlights of FYDP III on taxation	STRATEGIC OBJECTIVES
11. Sustainable Cities and Communities		1. Improving revenue yield out of the expected recovery from the global and domestic economy through improving efficiency in tax administration	1. To Enhance Revenue Collection 2. To Increase Voluntary Tax Compliance 3. To Improve Operational Efficiency 4. To Create a Strong Positive Image and Perception
12. Responsible Consumption and Production		2. Expanding the tax net by bringing in the informal sector and taxing incomes that are not channeled through the payroll	5. To Build Taxpayers' Confidence and Satisfaction 6. To Automate and Integrate Processes 7. To Improve Quality of Data 8. To Strengthen Institutional Capacity
13. Climate Action		3. Strengthening collection of taxes using automated systems in order to reduce potential (negative) human interventions	
14. Life Below Water		4. Reviewing tax exemptions and relief systems in order to minimize their abuse and thus increase tax collection	
15. Life on Land			
16. Peace, Justice and Strong Institutions			
17. Partnerships for the Goals 17.1 Strengthen Domestic Resource Mobilization			

TRA CORE VALUES



TRA core values form the basis of the organization's culture and its day to day work as well as the services it provides and the relationships it maintains with stakeholders. Taken together, the core values represent the philosophy that guides everything that TRA does. The core values are:

- **Professionalism**
- **Integrity**
- **Trustworthy and**
- **Accountability**

The organization shall instil these values by continually communicating their meaning and how they should guide staff and customer's behaviour. Additionally, TRA must incorporate the core values into its performance management system, and it is anticipated that staff members will be motivated by a sense of professionalism, exhibiting high levels of integrity, being trustworthy, and being accountable for raising an organization to the highest levels of accomplishments.

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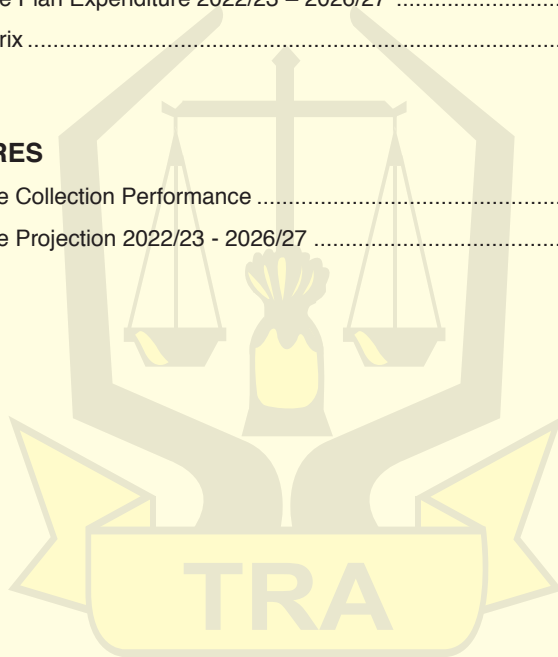
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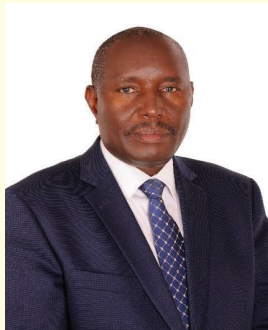
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MESSAGE FROM COMMISSIONER GENERAL



The Sixth Corporate Plan (CP6) is an opportunity for TRA to set strategic direction that provides long term solution to the prevailing challenges in operation to attain optimal revenue mobilization in line with the national and international development agenda. The main thrusts of this Corporate Plan, which seeks to improve tax administration while regaining the trust of taxpayers, are Operational Excellence, Taxpayer Engagement, Automation, and Innovation. The plan will therefore build on earlier successes to generate momentum that will propel the organization to new heights.

The Fifth Corporate Plan (CP5) focused on domestic revenue mobilization, whereas the successor CP6 focuses on efficiently maximizing revenue mobilization through increased technological application and strengthened transaction tax administration systems and databases. The plan will be guided by an inspiring vision of becoming **"A Trusted Revenue Administration for Socio-Economic Development"** which aims to improve the organizations' ability to raise more revenue for economic development by forming coalitions with stakeholders. This blends well with our mission **"We Make It Easy to Pay Tax and Enhance Compliance for Sustainable Development"**.

Successful implementation of CP6 requires commitment and dedication from the Board of Directors, Management as well as the entire TRA's workforce. External stakeholders, such as the Ministry of Finance and Planning, Development Partners, and Taxpayers, also play a significant role. As an organization, we will continue to count on the support of our stakeholders in implementing and achieving the strategic objectives and subsequently Vision and Mission enshrined in this Corporate Plan.

"Together We Build Our Nation"

Alphayo J. Kidata

COMMISSIONER GENERAL

EXECUTIVE SUMMARY

The Sixth Corporate Plan takes cognizance of the achievements and lessons learnt from predecessor plan that ended in June 2022. CP6 seeks to address obligations arising from the national, regional and international development agenda and guidelines that venture into revenue mobilization. This plan takes over from CP5 and is built on the foundation of the accomplishments from previous strategic plans.

This plan is built on astutely crafted four strategic themes around the Balanced Scorecard pillars namely; **Operational Excellence, Taxpayers' Engagement, Automation and Innovation** which form the TRA's business model. The themes form the pillars over which the organization leans in its endeavor towards attainment of the vision to become "**A Trusted Revenue Administration for Socio-Economic Development**". Our mission during the plan period is: "**We Make It Easy to Pay Tax and Enhance Compliance for Sustainable Development**". The Plan outlines the institution's strategic priorities for the next five (5) years whereby the themes are reinforced with eight (8) clearly defined strategic objectives which are:

- A. To Enhance Revenue Collection;
- B. To Increase Voluntary Tax Compliance;
- C. To Improve Operational Efficiency;
- D. To Create a Strong Positive Image and Perception;
- E. To Build Taxpayers' Confidence and Satisfaction;
- F. To Automate and Integrate Processes;
- G. To Improve Quality of Data and
- H. To Strengthen Institutional Capacity.

The strategic objectives are supported with 18 strategic initiatives which will drive the authority into motion towards achievements of the former. The tax revenue projections for Tanzania Mainland are set to increase from **TZS 20,931.3 billion** in 2021/22 to **TZS 31,921.0 billion** in 2026/27, representing a compounded annual growth rate of about **8.1 percent** during the period of the plan. On the other hand, tax revenue yield is expected to increase from **12.9 percent** in 2021/22 to **14.1 percent** in 2026/27.

The CP6 will be measured through Key Performance Indicators (KPIs) which have been presented in a logical framework manner and will be reported through quarterly and annual implementation reports. The KPIs have been developed to measure the outcomes that are expected to be achieved from the objectives. Moreover, the performance of project implementation is to be monitored and evaluated under the guidance of the TRA's Project Management Governance Framework Manual.

Lastly, review of the plan will be carried out after every two years or when necessitated by new developments and emerging challenges in the operating environment.

CHAPTER ONE: INTRODUCTION AND BACKGROUND

1.0 HISTORICAL BACKGROUND

The Tanzania Revenue Authority (TRA) is a Semi-Autonomous Government Agency established by Act of Parliament No. 11 of 1995 Chapter 399 and became operational on 1st July, 1996. Since its establishment, the Authority has been conducting its business guided by series of five-years Corporate Plans. The plans have aided the Authority to have a common strategic direction in the course of discharging its mandate. This approach of managing TRA corporate affairs has enabled the Authority to achieve remarkable performance in mobilization of the Government revenues over the years.

1.1 TRA's Mandate

Pursuant to Section 5 (1) of the TRA Act, CAP 399 R.E 2019, TRA has the following major functions:

- a) To administer and give effect to the laws or the specified provisions of the laws set out in the First Schedule of this Act, and for this purpose, to assess, collect and account for all revenue to which those laws apply;
- b) To monitor, oversee, coordinate activities and ensure the fair, efficient and effective administration of revenue laws by revenue departments in the jurisdiction of the Union Government;
- c) To monitor and ensure the collection of fees, levies, charges or any other tax collected by any Ministry, Department or Division of the Government as revenue for the Government;

- d) To advise the Minister and other relevant organs on all matters pertaining to fiscal policy, the implementation of the policy and the constant improvement of policy regarding revenue laws and administration;
- e) To promote voluntary tax compliance to the highest degree possible;
- f) To take such measures as may be necessary to improve the standard of service given to taxpayers, with a view to improving the effectiveness of the revenue departments and maximising revenue collection;
- g) To determine the steps to be taken to counteract fraud and other forms of tax and other fiscal evasions; and
- h) To produce trade statistics and publications on a quarterly basis.

1.2 Linkage with National and International Development Agenda

The Authority being a Government Agency has aligned its strategic plan with the national development vision and plans, directives and various sectorial policies and strategies. The alignment is also cognizant of various global conventions and standards where Tanzania is a member. Compliance with national benchmarks and targets on domestic resource mobilization aims at enabling the Government to deliver social goods to citizenry, reduce borrowing and subsequently donor dependency.

1.2.1 Sustainable Development Goals (SDGs)

TRA's key role in the SDGs is to mobilize sufficient revenue to fund Government programs most of which mirror attainment of the global SDGs. This can be made

possible and would be achieved through enhanced domestic revenue mobilization as well as providing astute fiscal advice to the Government.

1.2.2 African Agenda 2063.

The African Agenda 2063 is the blueprint and master plan for transforming Africa into the global powerhouse of the future. It is the strategic framework for delivering on Africa's goal for inclusive and sustainable development and is a concrete manifestation of the Pan-African drive for unity, self-determination, freedom, progress and collective prosperity pursued under Pan-Africanism and African Renaissance initiative.

1.2.3 Organization of Economic Co-operation and Development (OECD)

Tanzania is undergoing final peer review to ensure continued compliance and implementation of the International Standard of Exchange of Information on Request (EOIR). In addition to that, the country intends to finalize the signing of Multilateral Conventions on Mutual Administrative Assistance on Tax Matter. The thrust of CP6 in this front, hinge on utilization of these platforms, sharing of information and increase investments which will support domestic revenue mobilization.

1.2.4 Tanzania Development Vision 2025 (TDV25)

The first three years of CP5 execution coincided with the World Bank announcement to upgrade the Tanzanian economy from low to lower-middle income status in July, 2020 earlier than anticipated in the TDV25. The elevation was made possible as a result of improvement of infrastructure in the country, in particular transportation and energy sectors. Conversely, there is an opportunity for the country to raise the economic bar from

lower to upper middle-income status to effectively attain the goals of TDV25. This however, requires a concerted effort to maintain and raise the growth rate of the economy. In this process, enhanced revenue mobilization is inevitable since sustainable services delivery requires increased domestic revenue collection as foreign aid and support from development partners continue to decline.

1.2.5 Blueprint for Regulatory Reforms to Improve the Business Environment

The Blueprint emphasizes that some of the Government revenue sources (tax and non-tax) are not captured in the revenue net, but there is the potential for creating new non-traditional revenue sources. In the tourism sector, for example, new avenues include transit tourism and air tourism. Among the main thrust of CP6 in these fronts is to increase focus on investment in capacity building and provision of other resources to ensure that revenue determination and collection is managed effectively. Again, stimulation of business environment through innovative ideas to collect tax in a friendly manner and abolishment of multiple and nuisance taxes is of paramount importance.

1.2.6 National Five Year Development Plan (FYDP III)

The FYDP III which was launched in June, 2021 reiterates the importance of devising measures and actions that facilitate domestic revenue mobilization and voluntary tax payment. Overall revenue collection is estimated to be **TZS 131.8 trillion** by 2025/26 and the tax to GDP ratio is estimated to increase from **13.5 percent** in 2021/22 to **14.4 percent** in 2025/26. Furthermore, the plan highlights interventions for mobilizing more tax revenue including expanding the tax net by bringing in the informal sector and other

unhandled tax revenue. Other interventions include tapping tax opportunities availed from regional and global agreements and commitments, improving domestic tax revenue by ensuring efficient tax administration systems, regular audit, inspections of mining companies, ensure maximum collection of taxes, automation of tax collection systems and capacity building in transfer pricing monitoring and invoice mispricing to control revenue leakage. Therefore, in line with this document intention in revenue mobilization, it has been made necessary to reflect those aspirations while formulating the new TRA's Corporate Plan (CP6).

1.2.7 Ruling Party Manifesto

The Chama Cha Mapinduzi (CCM) (Ruling Party's) Election Manifesto for 2020 General Election aimed to bring prosperity to Tanzanians and continue to address the challenges facing the citizens. The manifesto has 255 Articles of which five (5) are related to TRA. Those directives are under articles 18, 26, 49, 66, and 137 and relates to: increasing the number of taxpayers; participate in removing investment and trade barriers through various policy changes and amendment of tax laws by considering the guidelines for

improving the business environment (Blueprint), to strengthen revenue collection systems including tax and non-tax revenue in conjunction with devising mechanisms for controlling losses of Government revenue.

1.3 Sixth Corporate Plan Approach

This Corporate Plan was created using a participatory approach that consulted various internal and external stakeholders. The consultative process also involved conducting an environmental scanning exercise using a Political, Economic, Social, Technological, Environmental and Legal (PESTEL) analysis, as well as conducting an organizational health assessment to determine the Strengths, Weaknesses, Opportunities, and Threats (SWOT) surrounding the organization.

Review of various Literature was wide enough to cover not only national milestones such as TDV25, FYDPIII and CCM Manifesto, but also international development agendas, such as SDGs and Agenda 2063: The Africa We Want. Guidelines for developing Strategic Plan 2020 and other sampled revenue institutions strategic plans were also considered.

CHAPTER TWO: SITUATIONAL ANALYSIS

2.0 OVERVIEW

The process of formulating CP6 took into account the performance of the predecessor plan CP5 that was implemented between 2017/18 – 2021/22. Also, it considered the changes and development in the National and International business arena which include: SDGs; TDV25; FYDP III; and Africa's Agenda 2063. Key points in all these documents reflect the need to enhance domestic resource mobilization as the main driver for sustainable development. Thus, underline the need to be considered in TRA's strategic focus for the next five years.

2.1 Implementation OF CP5

The Fifth Corporate Plan commenced its implementation on 1st July 2017. The plan revolved around three strategic themes namely: *Convenience, Compliance and Continual Improvement*. The revised version of CP5 had a total of 34 initiatives down from the initial planned 40 initiatives. Financing of CP5 was mainly through Tax Modernisation Program (TMP) for about 57 percent and the remaining 43 percent was covered by TRA internal capacity. Implementation around the three themes is presented as hereunder.

2.1.1 Convenience

Under the convenience theme TRA intended to deliver cost-efficient, consistent and reliable services to taxpayers. It also entailed streamlining of processes, optimization of automation opportunities for self-service in order to shorten service turnaround times and prompt service delivery. The following are

the major initiatives implemented under this theme:

a) Develop and Implement Comprehensive Taxpayers Communication Strategy

The main objective of this initiative was to ensure that there is an in-depth availability of tax information through all TRA communication channels and taxpayers outreach programs to cater for needs and requirements for information. Therefore, the initiative intended to maximize number of taxpayers who are aware of and conversant with tax related matters.

The Communication Strategy has been developed and disseminated to TRA employees at the level of departments and regions for implementation.

b) Enhance TRA Portal for an effective taxpayer feedback mechanism

This initiative intended to harmonize the existing feedback mechanism that kept taxpayers more up-to-date and enable them to easily access key information to improve their compliance level. The new customer feedback model was developed and the new feedback mechanism was tested in various regions.

c) Develop and Implement a Comprehensive Service Culture Program to All Staff

This initiative aimed at changing staff attitude towards satisfying both internal and external customers. It was expected to build a customer service culture that strengthens partnership between TRA, taxpayers and other stakeholders for the benefit of all parties. The new service culture model was developed and TRA

employees continued to be trained on service culture programs.

d) Establish Centralized Scanner Image Analysis Capability

The initiative aimed at establishing a centralized scanner image analysis and interface with Tanzania Customs Integrated System (TANCIS) to enhance transparency and pooling of resources for more efficient utilization of the image analysis. A total of new six (6) scanners have been connected to Centralized Scanner System (CSS) in Dar es Salaam, Tanga and Mtwara Ports.

e) Implementation of the Electronic Single Window System (TeSWs)

The system was developed to allow import/export community to lodge standardized information documents once, viewed and dealt with all players involved in the procedures and processes related to the importations/exportations of goods.

A new version of the system is in use at DSM Port and Julius Nyerere International Airport (JNIA). Modules developed for the system include: Vessel Operation, Cargo Operations and Cargo Movement. Further developments would involve modules for Transire, Suspense Procedures and Single Customs Territory.

2.1.2 Compliance

This theme entails segmentation of taxpayers to facilitate better allocation of administrative resources and risk management. A comprehensive taxpayer compliance strategy, organization's internal capacity particularly on the use of ICT and international best practices were designed to address specific compliance issues for each segment. The major initiatives implemented under this theme are:

a) Implementation of an Integrated Domestic Revenue Administration system (IDRAS)

This initiative intended to lead TRA to broadened tax base, increased arrears collection of non-compliant taxpayers, improvement of quality services provided to taxpayers, reducing turnaround time for processing returns and updating taxpayers' records and obtaining accurate, reliable and timely information.

The project automated debt management and refund modules in ITAX; enhanced Value Added Tax (VAT) e-filing module; and introduce Online Property Rate Management System; and integrated TRA revenue systems with the Government Electronic Payment Gateway (GePG).

b) Enhance Revenue Gateway System (RGS) to Accommodate Accounting of Non-Tax Revenue

This aimed at automation of revenue collection and accounting processes from the point of assessment (ledger preparation), collection and transfer to Paymaster General's Account. The key area of focus is to improve data capture, including enabling data entry at source (bank or taxpayer), increase data integrity and improve accounting of all tax types. The enhancement of RGS and integration with GePG was done successfully.

c) Implement Internal Audit Strategy

The objective of this initiative was to set out Internal Audit's approach for delivery of assurance and consulting services to the Management and Audit Committee of the TRA Board which would lead to value adding Internal audit of CP5 assignments. TRA Internal Control Policy and Framework was disseminated to Managers

and their Assistants to enhance awareness on various control imperatives.

d) Modernize TRA Physical and Digital Security System

The objective of the initiative was to enhance Authority's physical and digital security by setting a range of security controls that would ensure the security of TRA Assets and personnel against any security threats. Supply and installation equipment to modernise physical and digital security system across TRA is ongoing at different offices.

e) Strengthen Marine and Border Patrol Operations

This project aimed at strengthening of marine and border operations through controlling illicit trade and improving compliance, voluntary payment of duties and taxes on imports and exports. Other benefit includes limiting free entry of restricted, contraband materials and narcotics into our society from foreign countries. The Government has funded acquisition of four (4) patrol boats and in addition, one patrol boat from Japan International Cooperation Agency (JICA) was received and is in use since April 2021.

f) Develop and Implement Multi-Year Compliance Strategy and Plan

The objective of the strategy was to streamline risk-based compliance for mobilization of tax revenue. The strategy entails the utilization of gathered and interpreted data from both external and internal sources. The Strategy and Plan have been developed and now under implementation.

g) Establishing a mechanism to support Cross-Border Exchange of Information on Request (EOIR)

The project objective was to make sure that all the essential instruments, resources and conditions for the EOIR tool to be fully utilized by TRA auditors and investigators are in place and also that Tanzania passes the scheduled Global Forum (GF) peer review exercise. It enables assessment of the organization's compliance to the internationally acceptable standards of transparency and EOIR.

h) Implement Business Continuity Plan

The project aimed at operationalization of Business Continuity Plans developed in the preceding project dubbed "*To Develop and Implement Business Continuity Management in TRA*". It intended to execute the Business Continuity strategies to improve TRA's capability to deal with business disruptions and continue to offer its services even under adverse conditions. Also, it aimed at introducing appropriate resiliency and recovery strategies; as well as operational risk management procedures to manage business disruptions and crises that may affect the organization. Successful implementation of the project guarantees optimization of revenue collection and provision of reliable services to our stakeholders.

2.1.3 Continual improvement

Continual improvement initiatives focused on cultural change and enhancement of operations to minimize administrative costs within the Authority as well as to the taxpayers when transacting with TRA. The main initiatives implemented are:

a) Implement High Availability Data Centre (HADC)

The objectives of the project were to ensure high availability of systems, reduce ICT Systems Recovery Time, achieve Improved Security, provide Systems Capacity and replace aged Core Infrastructure. The Suppliers for five components of the project have been engaged and implementation is at different stages.

b) Improve working environment and tools in TRA offices and at the Institute of Tax Administration (ITA)

This initiative aimed at improving physical infrastructures and acquisition of modern working tools. Specifically, this initiative focused on improving office buildings, ICT equipment, furniture & fittings. Generators installed, library periodicals supplied, computers and related equipment delivered, ICT equipment for introduction of asynchronous learning options at ITA are procured.

2.1.4 Completed Initiatives in CP5 Implementation

Despite the challenges encountered during the implementation of CP5, until June, 2022 twenty initiatives have been successfully implemented. The main projects include:

- a) Introduce Online Auctioning System for Customs Goods;
- b) Enhancement of EFDMS to Support Linkage with Taxpayers' Financial Systems;
- c) Establish Centralized Scanner analysis Capability
- d) Implement Phase II of EAC Authorized Economic Operators (AEO) scheme;
- e) Implementation of Electronic Single Window System

- f) Develop and Implement a Comprehensive Service Culture Program to all Staff;
- g) Enhancement of Data Integrity and Governance to Ensure Accuracy and Credibility of Information;
- h) Development of Sixth Corporate Plan

2.1.5 Initiatives in Progress

Despite the sizeable achievement, the review of CP5 performance reveals that some initiatives did not perform as expected for reasons beyond control.

Some initiatives managed to commence execution but could not be accomplished. These include:

- a) Implement ITA Strategy and Align Training Programs with Authority's Long Term Needs to Enhance Skills of Staff;
- b) Enhance Enterprise Data Warehouse (EDW) and
- c) Enhance Capacity Building to TRA Staff on Specialized Emerging Areas.

The initiatives that did not commence but were earmarked for execution in last year of CP5 includes:

- a) Enhance TRA System Integrations (Internal & External);
- b) Implement Enterprise Resource Planning (ERP);
- c) Convert All TRA Documents into Digital Format (E-Cabinet) to Ease Information Access and Sharing (E-DAS);
- d) Implement Secure Access & Communication;
- e) Conduct an Evaluation of TRA Anti-Corruption Strategy and Action Plan and
- f) Establishment of Customs Laboratory.

2.1.6 Challenges Encountered During Implementation of CP5

Implementation of CP5 experienced a series of challenges and impediments that constrained its smooth execution as highlighted hereunder:

- a) Prolonged Procurement Process and frequent cancellation of tenders;
- b) Non-availability of on-time and credible data for measuring Strategic Measures and Key Performance Indicators;
- c) Delayed carrying out of stakeholders' perception surveys (Some KPIs measured through survey results);
- d) The Government's decision to change the base year for computation of GDP figures from 2007 to 2015 prices directly affected the Revenue Yield and revenue forecasts in the span of CP5;
- e) Non-attainment of revenue collection targets due to insufficient financial and human resources;
- f) Over-ambition in having many projects in the corporate plan that have no strategic implication to corporate objectives;
- g) Implementation of many initiatives at once (front-loading) led to failure in timely projects' initiation;
- h) Competition for financial resources which necessitated TRA to prioritize implementation of initiatives in later years of CP5;
- i) Non-compliance to standards and requirements of the Project Management Governance Framework Manual in project implementation;
- j) Slow pace in exploring the advancement of ICT services and support from top government leadership in order to have a robust integrated domestic tax system and improve ICT security;
- k) Impact of the COVID -19 pandemic that led to business operation down scaling which affected revenue collection.

2.1.7 Lessons Learnt during Implementation of CP5

During the CP5 implementation several lessons were learnt as described below:

- a) Utilization of Internal capacity can be successfully deployed in development and/or implementation of the Corporate Plan initiatives;
- b) Adherence to persistent use of technology improve efficiency and effectiveness in service delivery;
- c) Availability of timely and quality data is crucial for monitoring progress in the implementation of the plan;
- d) Project Managers be dedicated to project work in order to ensure compliance with the procurement and project governance procedures;
- e) In an environment of insufficient resources, there must be a proper prioritization to ensure full implementation of the projects and
- f) Preparation for procurement pertaining to one-year projects could start prior to respective implementation year to preclude delays in project execution.

2.2 Performance of Selected Macroeconomic Indicators

Implementation of the CP5 has been impacted by both behavior and trend in performance of various macro-economic variables.

2.2.1 Gross Domestic Product

Stable real GDP growth was maintained in 2018 and 2019 at **7.0 percent** compared to **6.8 percent** recorded in the previous year of 2017. The consequences of the COVID-19 pandemic affected both production and trade movements and thus lowered the tax bases to a large extent during 2020 and 2021. Coupled with floods that had damaged transport infrastructure in the country led to economic growth decline to **4.8 and 4.9 percent** in 2020 and 2021 respectively.

2.2.2 Inflation and Exchange Rate

Headline inflation remained subdued during the entire period of CP5 below the country's medium-term target of **5.0 percent**. The rate converged to the criteria of not more than **8.0 percent** set by the East African Community (EAC) and range of **3.0 to 7.0 percent** set by Southern African Development Community (SADC).

Headline inflation averaged between **4.3 percent** in 2017/18 and **3.3 percent** in 2020/21. The low headline inflation rate and its stability played a significant role in influencing investment and business performance in the country during the plan period.

Conversely, the value of the Tanzanian shilling against the USD remained generally stable and exchanged at an average rate of **TZS 2,228.9/USD** in

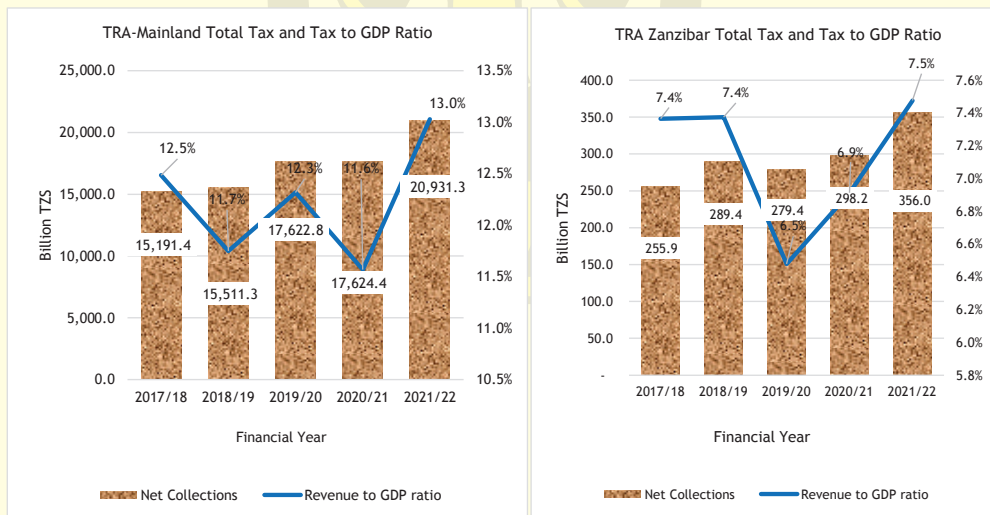
2017/18 compared with **TZS 2,298.1/USD** recorded in the 2020/21.

2.3 Revenue Performance

There has been a noticeable revenue collection improvement since the beginning of CP5 both in Tanzania Mainland and Zanzibar. Tax revenue collection for Tanzania Mainland during the five years of CP5 increased from **TZS 15,191.4 billion** in 2017/18 to **TZS 20,931.3 billion** in 2021/22 representing a compound annual growth rate of **8.1 percent** during the period.

In Zanzibar revenue collection increased from **TZS 255.9 billion** in 2017/18 to **TZS 374.9 billion** in 2021/22, signifying a compounded annual growth rate of **10.0 percent**. **Table 1** summaries revenue performance for Tanzania Mainland and Zanzibar for the period 2017/18 – 2021/22.

Figure 1: Revenue Collection Performance



Source: TRA, 2022

Table 1: Revenue Collection Performance

MAINLAND		ACTUAL				
Year	2017/18	2018/19	2019/20	2020/21	2021/22	
Revenue Target	17,106.33	18,031.19	19,100.93	20,325.78	22,471.10	
Actual Collection	15,191.42	15,511.33	17,622.82	17,624.36	20,931.26	
Performance (%)	88.81%	86.02%	92.26%	86.71%	91.98%	
Annual Revenue Growth (%)	7.54%	2.11%	13.61%	0.01%	17.27%	
GDP at Market Price	121,674.93	132,025.28	143,080.90	152,349.15	160,675.65	
Revenue Yield (%)	12.49%	11.75%	12.32%	11.57%	12.86%	
Cost of Collection	2.00%	2.00%	2.00%	1.88%	1.70%	
ZANZIBAR						
Revenue Target	258.72	301.48	350.19	383.54	413.06	
Actual Collection	255.95	289.40	279.42	298.16	356.04	
Performance (%)	98.93%	95.99%	79.79%	77.74%	86.20%	
Annual Revenue Growth (%)	25.60%	13.07%	-3.45%	6.71%	19.00%	
GDP at Market Price	3,475.00	3,924.20	4,312.90	4,312.90	4,762.30	
Revenue Yield (%)	7.37%	7.37%	6.48%	6.91%	7.87%	

Source: TRA, 2022

2.4 Stakeholder's Analysis

An attempt to identify TRA's stakeholders was done whereby an analysis of services offered by TRA to stakeholders, their expectations from TRA and what TRA expected from Stakeholders were identified as delineated in **Appendix III**

2.5 SWOT Analysis

In developing the CP6 an analysis of TRA's Strengths, Weaknesses, Opportunities and Threats (SWOT) was conducted through review of existing documents and brainstorming session with the key stakeholders (**Table 2**). This eventually helps to evaluate the best match between internal and external Enterprise Environmental Factors (EEF).

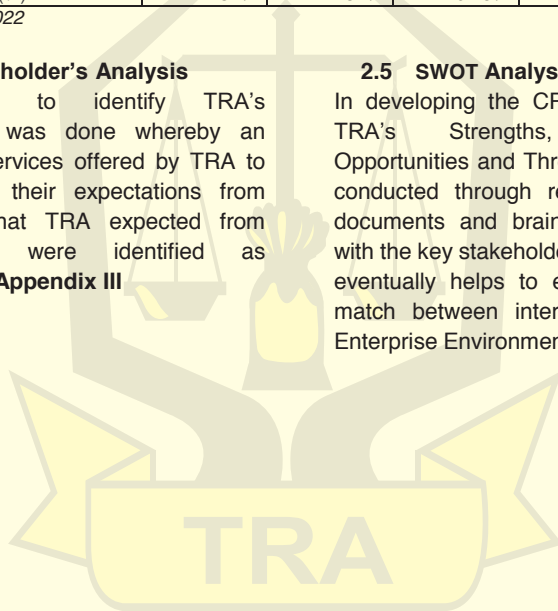


Table 2: SWOT Analysis Matrix

<p>Strengths – S</p> <ol style="list-style-type: none"> 1. Availability of Skilled and Competent staff 2. Operational Offices Country wide 3. Presence of Automated Systems 4. Existence of Staff Training Institute (ITA) 5. Existence of Taxpayers’ Charter 6. Mainstreamed Tax Education Functions 7. Transparency 8. Implementation of Improved Coaching and Mentoring Programs 9. Participatory Approach in Decision Making 10. Secured Working Environment 11. Commitment and Perseverance of TRA staff 12. Semi-Autonomous Institution 	<p>Weaknesses – W</p> <ol style="list-style-type: none"> 1. Insufficient Data Integrity 2. Unconducive Working Environment Especially at Border Posts and District Offices 3. Knowledge Gap In Specialized and Emerging Sectors 4. Low Level of Interface and Integration of ICT Systems 5. Non-Adherence to Implementation of Induction Course for the Newly Recruited Staff 6. The Perception of Low Integrity in TRA 7. Inadequate System Performance 8. Low Compliance to the Institutional Framework for Implementation of Strategic Initiatives. 9. Limited Use of Non-Audit Initiatives to Promote Tax Compliance. 10. Uneven Distribution of Human Capital and Working Tools 11. Non-Automation of Some Key Processes
<p>Opportunity – O</p> <ol style="list-style-type: none"> 1. Political Stability 2. Support from Development Partners 3. Growth of Specialized and Emerging Sectors 4. Growth of Financial Services (e.g. E-Banking, Sim-Banking and Agency Banking) 5. Government Support 6. Unregistered Potential Taxpayers (Most Informal) 7. Booming E-Commerce/Digital Economy 8. M.O.U on Information Sharing/ Exchange and Capacity Building with Government Agencies and International Agencies, 9. Availability of the ICT Broadband Backbone 10. Supportive National and International Development Policies 11. Perceived by the Government as Reputable/Trusted Tax Collection Agency 12. Presence of Clear Mandates (Legislations). 13. Uniqueness of TRA Functions 	<p>Threats – T</p> <ol style="list-style-type: none"> 1. External Interference 2. Informal and Underground Economy 3. Low Tax Compliance Culture 4. Porous Border and Smuggling 5. Cash Economy 6. Cybercrimes 7. Tax Evasion Due to Technological Advancement 8. Outbreak of Pandemics 9. Negative Perceptions from Community 10. Frequently Change of Top Leadership 11. Security Threats to Staff 12. Political Instability and Acts of Terrorism Within the Region 13. Abuse of Tax Exemptions

2.5.1 Confrontation Strategy Matrix

Based on the SWOT analysis, the smash strategy matrix enables the Authority to leverage on its strengths to maximize the

opportunities, defend itself against the perceived threats and counter its weaknesses. Therefore, TRA will adopt the internal and external strategies as illustrated in the **Table 3**;

Table 3: Confrontation Strategy Matrix

	Strength	Weakness
Opportunity	<p>SO – Strategies (Attacking Strategy) Leveraging Strength to maximize opportunities by:</p> <ol style="list-style-type: none"> 1. Optimizing the available skilled and competent staff in a stable political environment to strengthen trust. 2. Utilizing support from development partners to streamline effectiveness of automated systems in all TRA operational offices for efficient administration. 3. Develop and implement training programs in ITA to enhance capacity on specialized emerging sectors 4. Prioritizing the government support on improving secured working environment and enhance awareness on TRA mandates and obligation on taxpayers’ charter. 5. Modernizing and increase Transparency through effective use of available ICT broadband backbone. 6. Deploying improved coaching and mentoring programs to TRA Committed and persevered staff in our operational offices countrywide 	<p>WO – Strategies Counter weaknesses through exploiting Opportunities. This builds strength for attacking strategy by:</p> <ol style="list-style-type: none"> 1. Exploring the support from Government to improve uncondusive working environment especially at border posts and district offices. 2. Taking advantage of support from Development Partners for capacity building to improve level of system interface, integration and system performance. 3. Utilizing available M.O.U on information sharing and capacity building with Government agencies and international agencies to improve data integrity 4. Exploiting the Government support to establish and operationalize systematic change management process. 5. Utilizing uniqueness of TRA functions to enhance fair and evenly distribution of resource allocation 6. Utilizing the G overnment support to rationalize uncongenial organization structure.



Threat	<p>ST – Strategies (Defensive Strategy)</p> <p>Leveraging Strengths to minimize threats by:</p> <ol style="list-style-type: none"> 1. Exploiting Good governance structure to harmonize mainstreamed tax education function to increase revenue from informal and underground economy. 2. Effective use of Commitment and persevered staff to counter external interference and tax evasion. 3. Improve secured work environment to counter acts of terrorism in offices and security threats to staff. 4. Making use of skilled & Competent staff and management systems to curb cybercrime, tax evasion and outbreak of pandemic. 5. Maximizing use of Automated and management systems to move away from Tax evasion due to technological advancement. 6. Exercising high-level of transparency in our Operational Offices country wide to improve perceptions from community. 	<p>WT – Strategies (Counter Weaknesses and Threats)</p> <p>This will build strength for defensive strategy by:</p> <ol style="list-style-type: none"> 1. Develop and implement knowledge gap programs at ITA to enhance capacity on emerging and specialized sectors. 2. Enforcing tax laws on taxpayers' registration to improve data base and collection from informal economy. 3. Earning capacity to deal with systematic change management within the organization from DP Support. 4. Enhancing effectiveness of automated systems and good governance structure to improve systems performance and counter cybercrime and act of terrorism. 5. Streamline improved consistency in services delivery in the set standards to increase positive perceptions from community. 6. Conducting intensive induction programs at ITA for new staff to strengthen human capital efficiency for effective use of inadequate/scarcie resources.
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2.6 PESTEL Analysis

The Evaluation of TRA's external operating environment is based on a conducted situational analysis from a global, regional and national perspectives using PESTEL (Political, Economic, Social, Technological, Environmental and Legal) which will enable TRA to be aware of external factors that might have an impact on the execution of CP6.

a) Political Environment

The prevailing political stability is essential for promoting social economic development and growth of a nation especially when the Government resources support economic activities which have a multiplier effect on revenue realization. TRA continues to rely on Government's support for future success in terms of budget financing, tax policy reviews, enforcement measures and political will to undertake policy reforms.

TRA is keen to benefit from the measures undertaken by the

Government such as enhancing compliance through improved relationship with taxpayers.

In the Geopolitical environment, prevailing peace and security within EAC region is important in providing conducive environment for business and investments to grow. TRA is expected to benefit from on-going and emerging cross border initiative in combating smuggling, illicit financial flows and tax evasion. Any instability within the EAC region is likely to impact perception of investors in Tanzania, in turn will distort merchandise flow across the countries.

b) Economic Environment

During the period of 2016 to March 2021 Tanzania managed to register robust economic growth coupled with a stable

macro-economic environment that it has been enjoying since the turn of the century. Annual Real GDP growth was maintained at an average of **6.5 percent** up to 2020. This performance was largely supported by ongoing investment in social and physical infrastructure as a result of Implementation of the Second Five Years Development Plan (FYDP II), good tax administration and sustained implementation of prudent fiscal and monetary policies.

However, for the period that started from 2020 to March 2021, the country average real GDP growth dropped to **4.9 percent** due to adverse impact of COVID-19 pandemic whereas health, tourism, trade, transportation, arts and entertainment were the most affected sectors. Nevertheless, the country has been able to qualify as a lower middle-income country as of July 2020. According to the World Bank, Tanzania's Gross National Income (GNI) per capita increased from USD 1,022 (TZS 2,225,099) in 2016 to USD 1,080 (TZS 2,577,967) in 2019, exceeding the lower threshold for middle-income status of USD 1,035.

During the CP6 period, the real GDP is projected to grow from an average rate of **5.3 percent** in 2022/23 to **7.4 percent** by 2026/27. Headline inflation is projected to hover around **3 - 5 percent** band, and tax revenue to GDP ratio is estimated to be at **14.1 percent** in 2026/27 from **12.9 percent** in 2021/22. This will be achieved through improving the business environment for taxpayers with a view of attracting investment including nurturing small and medium businesses in order to widen tax base; strengthening administration of tax laws to address challenges of tax evasion and reduce revenue leakages.

The FYDP III emphasizes on building a Competitive and Industrial Economy for Human Development. Sectors that are

expected to drive the economy include Industry and Construction, Services and Agriculture. Similarly, sub-sectors of construction, health, transport and storage, telecommunication and manufacturing are expected to have a significant contribution to drive the economy to higher levels. TRA will continue to undertake tax reforms to promote production, investment and protecting local industries against unfair external competition.

In view of Economic/Regional Integration, Tanzania has integrated into both Regional Economic Groupings and Bilateral Agreements with a focus of improving business environment and enhancement of economic development. Recently, Tanzania extended its participation to the global business by ratifying in African Continental Free Trade Area Agreement (AfCFTA).

The continental body is comprised of several regional groupings from African continent and forms the third trade multilateral agreement for Tanzania that facilitate inter trade within the continent. The predicted risks from multilateral agreements include reduction in customs revenue resulting from trade diversion and reduction or elimination of tariffs. In turn, the Government expects to adopt revenue recovery in the long run by widening of the domestic tax base. The Government, also follows the footsteps of African Agenda 2063 which provides the guidelines on how to transform Africa into the global powerhouse of the future.

c) Social Environment

Taxpayers as part of society benefit directly or indirectly from the services financed through the collection of taxes. Most taxpayers' behavior towards taxation depends on the perceived returns from the Government in terms of public goods provision which is translated into fairness

of the tax administration system. Taxation not only pays for public goods and services; it is also a key ingredient in the social contract between citizens and the economy.

TRA desires to have a society with positive attitude towards paying taxes through creating awareness on their rights and obligations. In carrying out this civic duty, TRA intends to adopt a comprehensive business compliance strategy with a combination of enforcement, facilitation, awareness, education campaigns and Corporate Social Responsibility that encourage and promote voluntary compliance among taxpayers.

In recent years, many tax administrations around the world are employing behavioral strategies to enhance tax compliance. Social media has brought a new platform for interacting between taxpayers and tax authorities which can ultimately attribute to enhanced tax compliance. Enhanced usage of social media provides TRA with an opportunity to learn more about taxpayers, how to improve tax awareness and services and compliance efforts. Factors that may affect the ability to pay tax includes change of consumption pattern, emerging of diseases and demographic change.

d) Technological Environment

Technological developments have exposed tax administrations to rapid changes through the digitalization of the economy and the emergence of new business models and ways of working. Availability of new technologies, new data sources, and increasing international cooperation are providing new opportunities for tax administrations to better manage compliance, protect their tax base and reduce administrative burdens.

TRA is implementing different systems of ICT, includes HADC projects which will enable TRA's data and applications to be moved to a platform that meet the requirements for security, availability and scalability. Meanwhile, the Authority is enhancing its ICT and tax administration Systems which will improve efficiency and effectiveness in managing and administering domestic revenue collection and reducing cost of collection by interfacing with external systems.

Considering the intention towards being a fully automated organization, TRA will closely monitor and enhance its capacity on the key technological advances. The new technologies which will impact how we do business include; Digitalized Economy, Advanced Data Analytics, Cyber-Attacks, Cloud Computing and Block Chain Technology. TRA will also take advantage of the presence of e-Government Agency (eGA), which is a dedicated agency established to oversee proper coordination of e-Government initiatives across public institutions to advance its services delivery platform and offer state-of-the-art product to the taxpayers.

e) Legislative Environment

TRA is keen to astutely administer the tax laws in pursuit of its mandate to ensure that taxpayers carry out their tax obligations fairly and transparently. During the CP6, TRA will strive to ensure enactment and/or amendment of tax laws in line with Government's desire to increase revenue collection and improve the business environment.

TRA will continue engaging in the National Task Force Forum on Tax Reforms together with other tax multi-stakeholders in reforming the tax space regularly. Within the EAC framework, like any other member, Tanzania will effectively use available legal opportunity to apply for

stay of application or request for remission pertaining to a specific product in which Tanzania feels there is an economic advantage to charge a different duty rate from the Common External Tariff (CET).

2.7 Critical Issues.

The implementation of CP5 was constrained by different critical issues that needs to be addressed in executing CP6 (**Appendix IV**).

Among the critical issues, identified and rated highly by stakeholders includes:

- a) Weak Corporate Plan Implementation and Budget Performance Management;
- b) Low Compliance to The Institutional Framework for Implementation of Strategic Initiatives;
- c) Lack of Systematic Change Management Process that Slowed Spirit of Dedication and Commitment from Staff;
- d) Weak Integration among Tax Administration Systems;
- e) Insufficient Human Resources.



One Stop Centre for Port Community in Dar es Salaam

CHAPTER THREE: STRATEGIC DIRECTION FOR 2022/23-2026/27

3.0 OVERVIEW

The high-level strategic direction of TRA in the next five years is presented in this chapter. The Corporate Mission, Vision, Core value, Strategic Themes, Objectives and Initiatives are described. The chapter also provides revenue projections highlights for Tanzania Mainland and Zanzibar presented by major economic activities for the duration of the Plan.

The process to chart out strategic focus of the organization for the coming five years was fairly participatory and inclusive. A number of brainstorming sessions that involved representation of District Managers, Assistant Regional Managers – Customs; and all Regional Managers were arranged and conducted. The sessions were also held with Headquarters' Managers and Deputy Heads of Departments. Subsequently, Development Partners, other external stakeholders, Heads of Departments, and finally Board of Directors provided useful insights in the finalization of the document. The adopted methodology provides excellent avenue for gathering inputs from the grassroots to the top level towards development of various components of the plan and created the necessary conditions that warranty collective ownership and common understanding of the desired future path the organization wishes to take. Consequently, the approach is poised to increase the chances of successful execution of this corporate strategy.

3.1 Vision

The Vision statement describes the Authority's future direction which allows

staff to carry out their tasks with a shared corporate goal. TRA's vision statement is:

“A Trusted Revenue Administration for Socio-Economic Development”



Reflection of Socio-Economic Development in Dar-es-Salaam

3.2 Mission

The mission statement summarizes TRA's purpose of existence and how customers' expectations will be met. Thus, the TRA's mission statement is:

“We Make it Easy to Pay Tax and Enhance Compliance for Sustainable Development”

Simplicity of work process and enhancing voluntary compliance culture of tax payment will increase revenue collection and enable various national development projects to come into reality and become sustainable.

Reforms in revenue administration that are centered in investment to staff, appropriate technologies and innovation driven business operation will significantly promote and sustain the increase in revenue generation that will positively increase the economic growth to all sectors of the economy.

3.3 Core Values

TRA core values is a set of moral guidelines by which TRA hold in its operation and the way staff interact. They define TRA's identity and serve as ethical benchmarks by which TRA and its personnel are valued. The values are committed to the stakeholders and are infused into all of the organization's actions.

Professionalism: TRA is dedicated to implement the law consistently, ethically, credibly and to utilize skills and expertise as a prerequisite for administering set of obligations with high level of accuracy, innovativeness and customer focus culture.



Integrity: TRA believe in being fair and honest to taxpayers and other stakeholders in all of its operations while

observing ethical and moral principles to be free from corruption malpractices.



Trustworthy:

TRA is determined to maintain a workplace in which

trustworthiness will thrive. TRA employees are trusted to be honest, dependable and being reliable to get things done right. In absence of trust, TRA cannot create coalitions with taxpayers.



Accountability: TRA create and maintain a culture that appreciates and encourages responsibility, clarity and transparency. Every

employee is expected to be responsible for his/her actions, as well TRA as an Institution is accountable for its mandate and functions.

3.4 Strategic Themes and Objectives

Strategic themes aligned with the organization in the way programmes and strategic undertakings should be carried out throughout the organization. The key result areas in which TRA must excel in order to succeed it constitute of four strategic themes namely: **Operational Excellence, Taxpayers' Engagement, Automation and Innovation.**

The identified Strategic Objectives aim at aligning TRA with international good practice in tax administration. The objectives have measures and indicators that help in tracking achievements over time. Eight strategic objectives have been identified around the four strategic themes as delineated in **Table 4.**

Table 4: Strategic Themes and Objectives

Balance Score-Card Pillars	Strategic Themes	Strategic Objectives
Financial	Operational Excellence	To enhance revenue collection
		To increase voluntary tax compliance
		To improve operational efficiency
Customer Focus	Taxpayers' Engagement	To create a strong positive image and perception
		To build taxpayers' confidence and satisfaction
Internal Process	Automation	To automate and integrate processes
		To improve quality of data
Organization Capacity /Learning and Growth	Innovation	To strengthen institutional capacity

3.4.1 Operational Excellence

In an effort to carry out the Mission and achieve the vision, improving the level of performance in all operational areas is essential in maintaining stable Government financial positions. TRA needs to increase revenue collection through strengthening of tax compliance, control of revenue loopholes, identifying new revenue sources and making a friendly environment for taxpayers to access tax administration systems to ease tax payment process. This can be successfully achieved through embracing attributes that foster operational excellence.

In the FYDP III, the Government's stance on expanding tax revenue collections through bringing in the informal sector and other emerging sectors is vivid. TRA must devise strategies to tap and harness these opportunities from informal sector and other emerging sectors like digital economy to effectively be part of the tax domain. Alongside the motive to enhance revenue collection, the desire to minimize cost and improve efficiency in all undertakings is underscored. The hallmark of realizing the goals under this theme is intertwined with putting in place measures that mitigate risks and promotes voluntary compliance. Operational Excellence Theme has the following three **Strategic Objectives**:

3.4.1.1 To enhance Revenue collection

Increasing of revenue collection is one of the core functions of Tax Administration to support the Government's Budgetary requirements. Henceforth, the Government would manage to provide basic infrastructures and deliver social services to the citizens. Enhancement of revenue collection depends on efforts dedicated in mobilizing domestic revenue from various sources while utilizing the available resources to expand tax base.



SGR infrastructure in Dar es salaam

In this regard, TRA seek to undertake various strategies to enhance revenue collection including broadening of tax base from emerging, specialized, informal and underground sectors. More importantly, TRA will strengthen administration of international taxation especially in transfer pricing and monitoring exchange of information on request (EIOR).

Also, conducting studies to identify new sources of revenue and review of the fiscal regime and regulatory frameworks to include taxation of digital economy. Moreover, TRA will enhance e-services that simplifies and reduces human intervention in the process of paying taxes. In addition, regular audits, review and enforcement of existing tax laws will be enhanced as an important initiative for controlling revenue leakage.

The efforts to achieve this objective includes; development and implementation of medium- and long-term revenue mobilization strategy and review of Stamp Duty and Excise Duty Act and Regulations.

This objective will be measured by:

- Revenue collection against target
- Amount of tax revenue collected from additional assessment raised in tax audit

3.4.1.2 To Increase Voluntary Tax Compliance

TRA believes that expanding taxpayers' access to information and support services to all stakeholders encourages voluntary tax compliance and build trust of the Authority to the public. Level of voluntary compliance among the taxpayers is relatively low, the culture that need to be nurtured.

The voluntary tax compliance will be achieved through implementation of initiative to integrate taxpayer's self-service portal (intranet and extranet) by making it clear, simple and user-friendly to interact with the TRA systems. Other strategies include; publication of non-compliant taxpayers by leveraging the power of social recognition to encourage voluntary tax compliance and strengthening of enforcement. This initiative will assist the Authority to improve taxpayer's experience by enabling them to access the systems from one share point for enhancement of TRA Mobile Apps.

Other interventions that will be implemented to enhance voluntary tax compliance is through behavioral science and risk-based compliance approaches. This initiative will assist the Authority to analyze taxpayer's behavioral patterns in the country, develop Taxpayer Behavioral Management Strategy.



This objective will be measured by:

- Percentage increase in revenue collection
- Percentage of on-time filling
- Percentage of timely paid taxes
- Ratio of normal flow versus total revenue collection
- Percentage of arrears collected versus stock of arrears
- Amount of tax paid versus current assessment

3.4.1.3 To Improve Operational Efficiency

TRA recognizes the importance of collecting revenue with minimal operating costs to attain operational efficiency. In this regard, TRA will undertake initiatives to Modernize Customs processes in order to reduce human intervention, clearance time and increase revenue. Moreover, Customs Laboratory will be established to assist in determining the nature of the goods and tariff classification for proper valuation. Furthermore, enhancement of Systems Monitoring Control Center (Dashboards) aspires at modernizing the surveillance systems.

The High Availability Data Center (HADC) initiative will be implemented to ensure availability and easy access of data as an effective service support, delivery and monitoring.

This Objective will be measured by:

- Percentage of returns filed electronically
- Tax administration cost as a percentage of revenue
- Percentage increase of e-filing
- Increase number of visitors in self-help portal
- Increase number of registered taxpayers

- Average time taken to clear goods (lodgement to issuance of Release order) – DSM port

3.4.2 Taxpayers' Engagement

TRA is certified by ISO 9001: 2015 as a trusted organization, it intends to improve the level of engagement with its client by deploying taxpayer centric interventions to improve an emotional connection between TRA as an organization or brand and the taxpayer. This will be done through the offline and online interaction that aim at boosting empathy, clarity and simplicity dealings. Furthermore, putting first priority to taxpayers' needs will promote a culture dedicated to enhancing satisfaction and building strong taxpayers' relationships. This approach may be underpinned through improving information sharing and enhancing taxpayers' awareness on rights and obligations.

Taxpayers' Engagement Theme has the following two **Strategic Objectives**:

3.4.2.1 To Create Strong Positive Image and Perception

TRA will incorporate reputation building initiatives and practices required to generate goodwill through branding of the authority in all its aspects. This will be pursued through improvements of expanding taxpayers' access to information, transparency and build positive perception from the community. Branding of the Institution creates consistency in appearance and undertakings to rekindle public trust and confidence.

This will be complimented by conducting perception surveys, periodic dialogue and consultation with customers in order to gain better understanding of stakeholders' perception.



Tax Clubs Competition for Secondary Schools Students

This objective will be measured by:

- Customer satisfaction index
- Reduced number of complaints
- Percentage increase of written inquiries attended within seven working days
- Increased number of consultations/dialogues and frameworks established.

3.4.2.2 To Build Taxpayers' Confidence and Satisfaction



Improved relationship between the TRA and taxpayer is among the focus in enhancement of smooth administration of tax laws and entire revenue collection. To realize the outcome of this intervention, TRA will develop interactive enterprise service management system that will enable the use of IT Service Management Principles (ITSM) by creating a single point of contact. The enhancement of TRA contact desk through unification of ICT Service desk and TRA call center is expected to enhance the level and scope of real time interaction between taxpayers and TRA.

The measures of this objective will be:

- Percentage decrease of objection cases
- Percentage decrease of number of enquiries

3.4.3 Automation

Systems automation is among of the critical issues within TRA. Application of modern technology to simplify, control and monitor operations of business processes is anticipated in the next five years. This will be achieved by ensuring operational processes are automated to enhance their productivity while enhancing systems integration to monitor multi-process functions and information.



Conversely, it is through automation, TRA seek to improve data integrity that will bring structure to unstructured data and easy its accessibility. Generally, the automation theme is focused on meeting/exceeding taxpayers and other stakeholder's expectations through high quality services in revenue administration role.

Automation Theme has the following two Strategic Objectives:

3.4.3.1 To Automate and Integrate Processes

Process automation and integration intend to shortens or eases manual tasks and make the results more accessible to users hence ensure productivity and data consistency.

TRA seeks to enhance system integration process and ensuring standalone designed resources (systems) are working together

and to accommodate complexities associated with increased need to communication between systems. The internal and external system integration architecture will be identified and developed in achieving this objective. The integration process will be supported by implementing the Enterprise Resource Planning (ERP) system. The ERP is designed to manage and integrate the functions of core business processes and support functions that are provided by support departments other than revenue departments. In order to achieve this objective, the following key performance indicators will be used;

- Number of systems integrated
- Number of Integration MoU signed

3.4.3.2 To Improve Data Quality



Improved data quality expected to drive corporate decision-making; however, it must undergo a variety of changes and streamline processes. In the next five years, TRA intends to enhance Data Governance that will not only facilitate accurate analysis but increase the authenticity and value of data and minimize data-related cost and risks.

Since TRA is in era of big data, it intends to rely on huge quantity of data from diverse sources to gain any strategic advantage out of the data. This will be achieved through enhancement of Enterprise Data Warehouse. (Data Mining and Analytics function) to maintain and manage a central, accessible source of complete and

accurate data. This will be made possible by gathering data from various systems to a single place for in-depth analysis. In order to measure achievement of this objective, the following key performance indicators will be used;

- Functioning Data Mining and Data Analytics section maintaining and managing complete and accurate data
- Reduced incidents of data inaccuracy and inconsistency
- Number of databases cleaned

3.4.4 Innovation

TRA recognizes the need to undertake best practices in Tax Administration and embrace innovative culture that drives performance within and outside the Authority. The Authority has undertaken a number of innovative initiatives geared at improving the operational efficiency and service delivery levels, for instance the move from tax-type to functional-based administration of taxes.

The novel ideas are set to pass through innovation management structure where there are stages for screening of the ideas, evaluating and approving them by piloting before they are put to full implementation. A rewarding mechanism for innovators will be developed as a motivation tool. The motivations mechanism will be both through material and financial recognition.



The Innovation theme will dedicate strategic resources in strengthening institutional capacity and enhancing risk management and good governance to effectively nurture innovative culture within the Authority.

Innovation Theme has the following Strategic Objective:

3.4.4.1 Strengthen Institutional Capacity

Maintaining conducive working environment, fair remuneration scheme and continuous skills enhancement is essential for outstanding service delivery and increasing productivity of employees. TRA needs to strengthen the institutional capacity in order to effectively manage the changes in technology and laws. This objective aims to enhance employees' transformation from less administrative to more analytical mode of operation.

This objective will be achieved through Introducing Knowledge Management Practice that will enhance learning and performance through conducting capacity building programs, establishing skill inventory and improving on job training. Also, Improve Employee Engagement Practices to Enhance Performance which will enhance remuneration system and staff welfare. In achieving the objective TRA will Improve Working Environment through acquisition of resources and rehabilitation of facilities. These initiatives will bridge the skills gaps, improve productivity, increase satisfaction and motivate employees.

This objective will be measured by

- Number of staff promoted against those eligible for promotion
- Percentage of staff trained on specialized and emerging sectors
- Staff turnover rate
- Percentage of training programs implemented against planned training program

- Number of staff trained against planned in a quarter, year, etc
- Employee Satisfaction Index

3.5 Strategic Initiatives

The Strategic Initiatives are projects which have to bring desired impact to the organization within predefined timeframe. They provide the force that drives the organization into motion and facilitates realization of corporate objectives and vision. The initiatives have been selected based on their extent of resource utilization, relevance, sustainability, impact and corporate coverage. The realization of the strategic initiatives will be monitored against the timelines set in the implementation matrix and the milestones provided in the respective Project Initiation Document (PID). The initiative implementation matrix is presented in **Appendix I**.

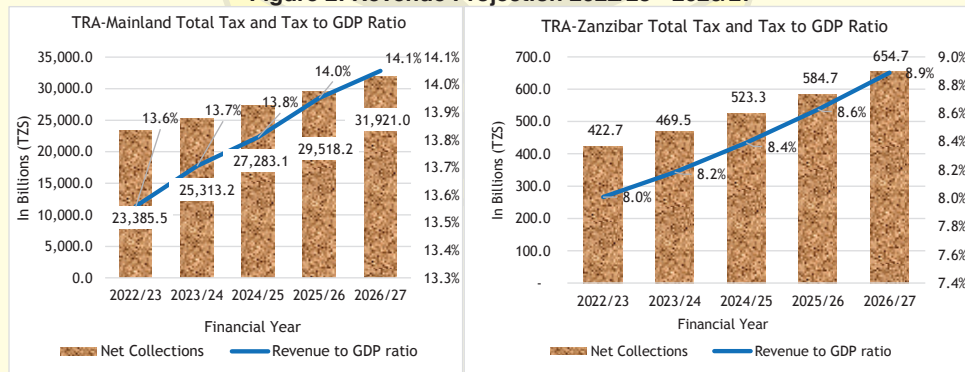
3.6 Revenue Projections

Implementation of the initiatives outlined in the plan is therefore expected to significantly increase revenue collection.



The tax revenue projections for Tanzania Mainland are therefore set to increase from **TZS 23,385.54 billion** in 2022/23 to **TZS 31,921.00 billion** in 2026/27 representing a compound annual growth rate of about **8.1 percent** during the period of CP6. On the other hand, tax revenue yield will increase from **13.6 percent** in 2022/23 to **14.1 percent** in 2026/27.

Figure 2: Revenue Projection 2022/23 - 2026/27



Source: TRA, 2022

The tax revenue for Zanzibar is projected to increase from **TZS 422.7 billion** in 2022/23 to **TZS 654.7 billion** in 2026/27 representing a compounded annual growth rate of **11.6 percent** during the period of CP6. At the same time, the revenue yield is expected to increase from **8.0 percent** in 2021/22 to **8.9 percent** in 2026/27.

Tanzania Mainland Macroeconomic assumptions 2022/23 - 2026/27

The baseline tax revenue projections for the CP6 period are based on the following macro-economic performance assumptions made by the MOFP through the Financial Programming Working Group (February, 2022 updates):

- Inflation to remain below the medium term target of **5.0 percent**, whereby Period Average and End of Period inflation are expected to reach **4.6 percent** and **4.5 percent** respectively by the end of 2026/27.
- To attain the End of Period Exchange rate of **TZS 2,470.7** per USD and Period Average Exchange

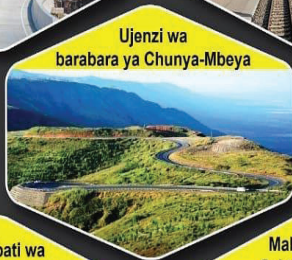
rate of **TZS 2,368.3** per USD.

- To attain a reduced Unemployment rate to **9.7 percent** and below thereafter,
- To attain real GDP growth rate of **5.3 percent** during 2022/23 and **6.2 percent** during 2026/27. Also, nominal GDP growth rate of **7.3 percent** in 2022/23 and **7.4 percent** in 2026/27.



Shukrani kwako Mlipakodi!

Haya yote yamefanyika kutokana na kodi yako!



Ukiuza toa risiti, ukinunua dai risiti

"Pamoja Tunajenga Taifa Letu"

Table 5 & 6 below summarizes revenue projection for the Corporate Plan period for Tanzania Mainland and Zanzibar respectively while Table 7 shows revenue projections for the different sectors of the economy.

Table 5: Tax Revenue Projections 2022/23 – 2026/27

TRA Mainland	(Billion TZS)				
	2022/23 Baseline	2023/24 Baseline	2024/25 Baseline	2025/26 Baseline	2026/27 Baseline
Nominal GDP	172,469.5	184,701.1	197,568.6	211,568.4	227,188.7
Revenue to GDP ratio	13.6%	13.7%	13.8%	14.0%	14.1%
Net Collections	23,385.5	25,313.2	27,283.1	29,518.2	31,921.0
Less Tax Refunds	774.2	610.2	652.7	681.2	714.1
Grand Total (Gross)	24,159.7	25,923.4	27,935.8	30,199.5	32,635.1
Direct Taxes	8,344.1	8,878.5	9,527.4	10,268.9	11,055.3
P.A.Y.E.	2,623.2	2,810.3	3,047.5	3,316.6	3,598.4
B. Skills & Dev. Levy	332.1	356.3	385.0	418.3	457.4
Individuals	286.3	300.2	316.5	336.8	359.1
Corporate Taxes	3,288.2	3,499.2	3,751.1	4,036.3	4,339.5
Withholding taxes	1,380.9	1,451.8	1,533.7	1,630.0	1,728.9
Rental Tax	137.7	148.3	160.8	174.8	190.6
Gaming Tax	171.7	181.3	193.2	206.7	221.4
All Other direct taxes	124.0	131.0	139.5	149.3	160.1
Indirect Taxes	15,815.6	17,044.9	18,408.4	19,930.6	21,579.7
Consumption Taxes	5,140.8	5,504.7	5,901.2	6,348.4	6,847.1
Excises (Domestic)	1,724.4	1,836.8	1,962.0	2,109.0	2,271.6
Beer	437.7	462.9	490.7	522.7	557.5
Cigarettes	196.1	208.0	221.4	236.3	253.4
Soft Drinks	94.7	101.3	109.0	117.5	126.6
Bottled Water	70.4	75.1	80.5	86.7	93.8
Mobile Phone	469.5	502.3	537.9	581.9	630.5
Spirits and Konyagi	250.9	267.7	286.4	308.9	333.6
All Other Excises (Domestic)	205.0	219.5	236.1	255.0	276.1
Aggregate VAT	3,416.5	3,667.9	3,939.1	4,239.4	4,575.5
VAT Domestic Products	818.7	875.6	940.0	1,011.1	1,091.9
Beer	188.6	203.1	220.2	240.4	262.8
Cigarettes	74.1	80.5	87.7	96.0	105.4
Soft Drinks	44.7	47.5	50.5	53.2	56.6
Cement	83.4	89.0	94.3	98.8	105.4
Sugar	87.3	92.0	97.4	101.7	108.2
Others	340.6	363.6	390.0	420.9	453.5
VAT Domestic Services	2,597.8	2,792.4	2,999.1	3,228.3	3,483.6
Electricity	107.3	118.1	127.8	138.7	152.1
Telephones	361.4	392.2	419.5	447.3	475.9
Hotel Services	55.7	59.7	64.9	71.1	78.0
Other	2,073.4	2,222.3	2,386.9	2,571.3	2,777.6
Other Domestic Taxes & Charges	1,173.2	1,304.9	1,428.8	1,572.4	1,739.2
International Trade Taxes-Gross	9,501.5	10,235.3	11,078.4	12,009.8	12,993.5
Import duty, Levy and Fees	2,359.8	2,536.2	2,727.0	2,932.0	3,150.2
Excise Duties	1,694.8	1,828.8	1,983.4	2,154.7	2,342.5
VAT on Imports	3,542.6	3,819.0	4,150.1	4,523.5	4,901.6
Other Taxes (i.e. Fuel Levy, Export levy, Processing Fees, Railway Development Levy, Water Fund & Customs Treasury Voucher)	1,904.3	2,051.3	2,217.8	2,399.7	2,599.1

Source: TRA 2022

Table 6: Tax Revenue Projections 2022/23 – 2026/27

TRA Zanzibar	2022/23	2023/24	2024/25	2025/26	2026/27
	Baseline	Baseline	Baseline	Baseline	Baseline
Direct Taxes					
P.A.Y.E. Tax	72.7	79.0	86.3	94.5	103.8
Limited Companies	48.7	53.4	58.9	65.0	71.8
Individuals	12.8	14.2	15.8	17.6	19.6
W/Tax(G&S)	43.0	48.2	54.1	60.9	68.6
SDL (Govt. & Prvt)	17.2	18.9	20.7	22.9	25.2
Other Taxes	2.2	2.3	2.5	2.7	2.9
Transaction Levy on mobile money for sending and withdrawing	5.6	6.2	6.9	7.7	8.6
Total	202.2	222.2	245.2	271.2	300.7
International Trade Taxes					
Import Duty-Goods	92.4	104.4	118.1	133.8	151.8
Excise Duty-Goods	17.4	19.1	21.1	23.5	26.2
Excise Duty-Petroleum	15.1	16.7	18.6	20.7	23.2
VAT	89.6	100.3	112.8	127.1	143.6
Fine	0.2	0.2	0.3	0.3	0.3
Sub-Total	214.5	240.7	270.9	305.4	345.1
Non-Tax Revenue	5.9	6.5	7.2	8.0	8.9
Grand Total	422.7	469.5	523.3	584.7	654.7
Revenue to GDP ratio	8.0%	8.2%	8.4%	8.6%	8.9%
Zanzibar GDP	5,277.7	5,736.4	6,235.0	6,777.0	7,366.1

Source: TRA, 2022

Table 7: Tax Revenue Projections by Economic Activities 2022/23 – 2026/27

Billion TZS Economic Activity	2022/23	2023/24	2024/25	2025/26	2026/27
	Baseline	Baseline	Baseline	Baseline	Baseline
Domestic Taxes					
Agriculture, forestry and fishing	108.7	127.4	135.2	143.9	153.5
Industry and construction	5,316.0	5,657.7	6,078.5	6,558.0	7,080.6
Mining and quarrying	1,378.1	1,468.7	1,581.8	1,710.7	1,851.2
Manufacturing	2,807.8	2,995.1	3,219.0	3,474.2	3,752.3
Electricity, gas, steam and air conditioning supply	315.7	329.3	356.1	386.6	419.8
Water supply; sewerage, waste management and remediation activities	23.6	25.3	27.2	29.3	31.7
Construction	790.8	839.3	894.4	957.2	1,025.6
Services	9,233.6	9,903.0	10,643.7	11,487.7	12,407.4
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,104.5	1,172.1	1,260.2	1,360.6	1,470.0
Transportation and storage	997.0	1,057.0	1,136.5	1,227.1	1,325.9
Accommodation and food service activities	170.7	184.8	200.8	219.0	238.9
Information and communication	1,505.7	1,627.5	1,755.5	1,901.3	2,060.3
Financial and insurance activities	1,835.8	1,954.8	2,101.2	2,268.1	2,449.9
Real estate activities	146.2	166.8	179.9	194.9	211.3
Professional, scientific and technical activities	363.2	428.2	461.1	498.7	539.6
Administrative and support service activities	1,004.9	1,075.5	1,155.6	1,246.9	1,346.5

Billion TZS Economic Activity	2022/23	2023/24	2024/25	2025/26	2026/27
	Baseline	Baseline	Baseline	Baseline	Baseline
Public administration and defense; compulsory social security	938.6	1,007.4	1,083.2	1,169.6	1,263.8
Education	189.6	203.0	218.1	235.3	254.1
Human health and social work activities	221.2	236.1	253.0	272.3	293.3
Arts, entertainment and recreation	157.9	165.1	172.2	180.3	189.1
Other service activities	493.1	512.1	545.1	582.6	623.5
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	96.2	103.0	110.7	119.4	128.9
Activities of extraterritorial organizations and bodies	9.2	9.9	10.6	11.5	12.4
Total	14,658.2	15,688.1	16,857.4	18,189.7	19,641.6
International Trade taxes	9,501.5	10,235.3	11,078.4	12,009.8	12,993.5
Grand Total (Gross)	24,159.7	25,923.4	27,935.8	30,199.5	32,635.1
Less Tax Refunds	774.2	610.2	652.7	681.2	714.1
Total TRA	23,385.5	25,313.2	27,283.1	29,518.2	31,921.0

Source: TRA, 2022

3.7 Funding of Strategic Initiatives

The CP6 will be financed by the Government through the annual budget subvention, DPs under the TMP Basket Funding Arrangement and other bilateral assistance arrangements. TRA is optimistic that the strategies put in place for implementing the CP6 coupled with

continued support from the Government and DPs will enable TRA to implement the Plan. During the five years period of CP6 TRA total expenditure is estimated to be **USD 178.9 million**. A summary of the different categories of costs during the CP6 period is given in **Table 8** below.

Table 8: Corporate Plan Expenditure 2022/23 – 2026/27

Figure in USD

Item Description	2022/23	2023/24	2024/25	2025/26	2026/27	Total
Recurrent Expenditure	2,767,851	4,623,816	907,508	270,239	487,528	9,056,942
Training	1,143,226	1,379,691	550,518	310,800	208,000	3,592,235
Technical Assistance	1,901,129	152,293	103,005	-	-	2,156,427
Hardware	21,136,480	1,961,360	1,411,823	833,333	-	25,342,996
Software	8,869,910	420,000	100,000	141,667	-	9,531,577
Capital Expenditure	26,226,800	30,086,764	33,419,689	21,192,169	18,272,531	129,197,953
Grand Total (US\$)	62,045,396	38,623,924	36,492,543	22,748,208	18,968,059	178,878,131

Source: TRA, 2022

CHAPTER FOUR: MONITORING, EVALUATION AND REPORTING

4.0 OVERVIEW

The Monitoring and Evaluation (M&E) framework aspires to summarize the performance of CP6 expected at all levels of implementation. It provides the ways in which the results obtained from the plan will be measured and how it will be disseminated to stakeholders. The framework further indicates the mechanisms that will be deployed in monitoring the performance of the key indicators, planned periodic reviews of the plan, reporting time and evaluation. Generally, the M&E framework points out the mode of monitoring, reviewing and assessing the implementation of the initiatives. Thus, the M&E results will stand as a basis for assessing the mileage and provides feedback to the stakeholders on resource allocation, implementation and direction of the CP6.

4.1 Monitoring Plan

Monitoring of the plan execution is a continuous process which starts from the design of the initiatives, the implementation and completion of the plan. The process will monitor budget, activities and project objectives such as results, purpose, impact, assumptions, and risks.

4.2 Evaluation Plan

Evaluation will be carried out to assess the relevance and achievement of objectives, implementation performance in terms of effectiveness, efficiency and sustainability of impacts. This process will support decision makers in realizing the milestones, accountability and prospects pertaining to initiatives. Therefore, the evaluation intends to support TRA in making informed decisions on various interventions. Evaluation of the initiatives

will be carried out in six months after the final year of CP6 implementation. However, the implementation report of CP6 shall be disseminated quarterly to TRA stakeholders.

4.3 Performance Measurement

A well-functioning performance measurement criterion is an essential cornerstone for checks and balances in project management. The performance measurement identifies the milestone achieved to provide foundations for building further success. The process of instituting performance measurement framework practices is both a supply and demand-side phenomenon. The framework justifies the use of resources, improves accountability and highlights standards for providing comparisons just to mention a few.

The accomplishment of jig-saw fitness of the CP6 will be gauged by KPIs that is embedded in logical framework. The tool will enable regular monitoring, assessment and reporting of the implementation of the CP6 throughout the life cycle of initiative(s). Further, it will provide a room to learn as required under the guidance of the TRA's Project Governance Framework Manual.

4.4 Key Performance Indicators

KPIs test the degree to which an objective has been achieved or signal a fault in the process of achieving the set targets. The KPIs for CP6 will measure operational effectiveness, efficiency and customer satisfaction. The tool is one of the key components in log-framework which provides the guideline on how the outcome of the objectives will be measured. Specifically, it entails the

indicator description, definition of an indicator, baselines, milestone, target, calculation method, means of verification, assumptions, and responsible person. KPIs are both qualitative and quantitative of which the former narrates the perception of stakeholders regarding the interventions or milestones achieved. The information for assessment of the KPIs is gathered from operational data using the existing transactional and analytical systems. Additionally, the information will be gathered from available surveys reports, and existing checklists. A summary of the KPIs is provided in **Appendix II**.

4.5 Reporting Plan

The progress of the implementation of the CP6 will be reported as statutory requirement of the Medium-Term Strategic Planning and Budgeting Manual, Project Governance Framework Manual, MoU with DPs or as may be required from time to time. The report will be shared to both internal and external stakeholders.

Microsoft (MS) Project will solely be an internal reporting tool for initiatives and financial implementation status. It is expected to provide detailed information on the cash flow of the initiative implementation, timeline of the project, the milestone achieved during the course of assessment and reporting the implementation status of the project. Reporting on implementation of plan will be done on quarterly and annual basis. The reports will be submitted to internal stakeholders including Management as a complement input to other reports such as TRA annual report.

The external reporting will be done quarterly, semiannually and annually depending on the recipient such as Ministry of Finance and Planning,

Controller and Auditor General, Development Partners and the General Public. The inputs of these reports will be gathered from MS Project and other ready-made internal reports.

4.6 Planned reviews

In order to improve corporate accountability and enhance institutional efficiencies, review of TRA CP6 shall be conducted to assess strategy execution and its relevance to the achievements of planned results and outcomes. This review will take place after a period of two years or as triggered by developments or shocks that may affect the operating environment.

Additionally, to ensure the objectives and initiatives are met, there will be Joint Steering Committee and Project Management Office whose general functions will be to oversee the implementation of the projects. The Joint Steering Committee will meet twice a year and involve Permanent Secretary Treasury (PST), Commissioner General (CG), Head of Departments (HoDs) and the DPs under the chairmanship of CG.

The review will ensure that objectives and initiatives will remain within the scope of the organization's strategic Mission, Vision and provide relevant reports with recommendations that conform to facts on the ground.

4.7 Initiatives Implementation Matrix

The implementation matrix describes how initiatives should be carried out basing on the CP6 focus. This matrix comprises of a summary of the strategic themes, objectives, initiatives, primary owners and timeline for execution of the initiatives as shown in **Appendix I**.

CHAPTER FIVE: CROSS-CUTTING ISSUES

5.0 OVERVIEW

The CP6 recognizes the need of incorporating the existing crosscutting issues within TRA operations to improve welfare and optimal allocation of resources. Crosscutting issues includes; Risk Management, HIV /AIDS Infection, Gender issues and Intergirity Management.

5.1 Risk Management

TRA has well-established systems of risk oversight and management that are aligned with the Public Finance Act, 2001 (RE: 2010) and the Ministry of Finance and Planning (MoFP) Guidelines for Implementing Risk Management; that require all Public Sector Organizations (PSO), to develop and implement risk management framework.

TRA recognizes that risk management is integral part to realize the TRA Vision, Mission and Corporate Objectives. The risk management is coordinated through the

Enterprise-wide Risk Management (ERM) Policy and Framework and Operational Manual. The Heat Map is applied as a standard measure of risk levels.

TRA manages Enterprise Risk which comprises of Compliance and Institutional Risks. Compliance Risks concern with understanding taxpayer's behavior whereby revenue may be lost if businesses and individuals fail to meet their revenue obligations; while Institutional Risks related with strategic and operational functions that may be interrupted or jeopardized due to internal or external factors.

The preparation of the CP6 has identified key risks that could impact achievement of the strategic objectives as envisaged in the plan. The mitigation measures have been incorporated in the initiatives of the plan.

Table 9: Risk Matrix

SN	Risk Type	Risk	Mitigation Measures
1.	Compliance	Failure to register eligible taxpayers	Widening of taxpayer base strategies
		Filing risks Payment risks Declaration risks	<ul style="list-style-type: none"> ▪ Implementation of Multi-Year Compliance Strategy and Plan ▪ Implement Medium and Long-term Revenue Mobilization Strategy ▪ Strengthen Architecture for system integrations
		Digital economy risks (Need to identify these, e.g. failure to tax on-line platforms transactions)	<ul style="list-style-type: none"> ▪ Invest on capacity building of TRA staff on the areas of data science (big data analysis and artificial intelligence) ▪ Amendment of laws and regulations to accommodate digital economy
		Smuggling Dumping	Modernization of Customs processes (TANCIS modules, Classification and valuation of goods)
		Stakeholders' engagement risks	Branding of TRA
2.	Institutional	Data Integrity risks	Enhance data governance and risk profiling analytical tools

SN	Risk Type	Risk	Mitigation Measures
		ICT systems risks	<ul style="list-style-type: none"> ▪ Implement High Availability Data Centre (HADC) ▪ Develop Architecture for system integrations (Internal and external) ▪ Implement Enterprise Resource Planning (ERP) - ICT application to integrate all support functions
		Project risks	Strengthening implementation and monitoring of key projects
		Inability to implement required change	People focused change management practice
		Human Capital risks	<ul style="list-style-type: none"> ▪ Strengthen Knowledge Management practices (Emerging Areas) ▪ Improve employee engagement practices to enhance performance. ▪ Improving working environment and facilities

Source :TRA 2022

5.2 HIV/AIDS Infection and Gender Issue

Tanzania, like most African countries is faced with contemporary challenges on health and cross cutting issues of HIV/AIDS, Gender and Disability in its public and private sectors. Therefore, a number of initiatives have been taken to deal with these challenges.

The Authority has been considering key factors that are obliged to strategize as required in the global best practice and that hinders effective tax administration. In this regard, TRA continue its efforts on implementing a policy framework to address this menace in a more systematic and holistic way.

5.2.1 HIV/AIDS Policy

Tanzania is experiencing a severe, generalized and mature HIV/AIDS epidemic in all sectors. For the past ten years, the country has witnessed a slightly decline in HIV prevalence. The overall HIV prevalence among Tanzania’s adult population has steadily declined from 7 percent to 4.7 percent during

2003/04 and 2016/17, respectively as reported in Tanzania HIV Impact Survey (THIS) of 2016/17.

There has been also a significant relationship between HIV/AIDS and Non-Communicable Diseases (NCDs). Hence, the Government through the President’s office - Public Services Management issued Circular No. 2 of 2014 followed by the Guidelines of 2014 to address HIV/AIDS and NCDs. TRA as a Public Institution also acknowledges the seriousness of the issue and call for concerted efforts from employees to implement HIV/AIDS and NCD interventions at workplaces.

To ensure the implementation of HIV/AIDS at workplace, the Authority reviewed its HIV/AIDS Policy to incorporate NCDs and align with the Authority’s strategic corporate plan. The Revised Policy has established the following statements to give emphasis:

- Create an equal opportunity for all employees, regardless of their sero-status. All employees will be treated equally, with respect and dignity.
- Ensure that there is no direct or indirect pre-employment test for HIV. However, employees shall be required to undertake normal medical checkups to know the current fitness for work.

- Ensure that HIV and NCDs status will not be a factor in job status or promotion. Any changes in job status shall be based on the doctrine of equality of opportunity, merit and capacity to perform the work to a satisfactory standard.
 - Ensure that employees will neither be dismissed nor retrenched or terminated based on HIV and NCDs status unless under medical ground. As with many other conditions, persons with HIV –related illness or NCDs will be able to work or study.
 - Ensure that no employee use HIV or AIDS or NCD status as an excuse for failure to fulfill his/her responsibilities by providing him/her with all facilities that would enable fulfilling his/her responsibilities; by Formulating/Preparing and implementing work place program to fight HIV and AIDS and non communicable diseases.
 - Meet the costs of services as stipulated in the President’s Office, Public Service Management (PO-PSM) guideline to employees who have disclosed their health status;
 - Encourage its employees to undergo regular medical checkups and adhere to therapeutic counseling to improve the quality of life.
- governance and Management team are underrepresented.
- The Authority has gone on board on formulating the Gender Policy to ensure that gender equality is fully attained. This has come at the right moment when gender concerns have been recognized as crucial in development agenda at national, regional and international levels. The Gender Policy, among other things, stipulates the major areas, policy statements and strategies deployed to achieve the desired objectives. The policy further stipulates the actors, their responsibilities as well as monitoring and evaluation. The Policy statement commands that:
- “Tanzania Revenue Authority shall strive towards instituting gender responsive structures and processes by putting in place a mechanism for increased women participation in governance and management process, with a long-term goal of attaining the ratio of 50:50 between women and men”
- The Policy will be implemented through the following strategies during the period of three years before review:

5.2.2 The Gender Policy

Gender apprehensions are one of the most problematic challenges to development and social progress all over the world. There is a turmoil all to fight discrimination on the basis of a person’s sex in opportunities, in the allocation of resources and benefits or in access to services. TRA, just like many other working places in the country, has since observed the existence of gender imbalances. For many years, for example, the number of female employees has remained low compared to their male counterparts. Female employees in

- Establishing TRA Gender Desk and appointing focal persons;
- Translating Gender Policy into implementable Programmes;
- Establishing a framework for coordinating, monitoring and evaluating the implementation of the policy;
- To implement Gender Policy framework;
- Instituting gender response structures and processes by putting in place a mechanism for increased women participation;
- To establish networks with other institutions/organizations working in gender related issues;
- Provide gender training/sensitization to Gender Focal Points and other actors on gender analysis, gender policy,

budgeting, mainstreaming, coordination and networking;

- Promote exchange of visits and study tours among different actors;
- Facilitate tailor-made courses;
- Prepare gender guidelines and disseminate.



Commemoration of International Women Day, 2022

5.2.3 Disability Policy

Over the years TRA has remained committed to make the Authority a better place for all employees. Founded on the Constitution of the United Republic of Tanzania numerous policy directives and initiatives are aimed at empowering public servants with disabilities through employment, training, and skills development. This includes providing assistive devices as well as protecting and promoting their rights in the Authority. The Government remains committed to the targets set in attainment of 3 percent target for every employer with the workforce of twenty and above to employ people with disability as stipulated in section 31(2) of the Person's with Disability Act No 9 of 2010.

The Policy defines disability as the loss or limitation of opportunities to take part in the normal life of the community or an equal level with others due to temporary or permanent physical, mental or social barriers. Such a loss or limitation could be aggravated by community's perception of disabled people.

The Policy provides guidelines and frameworks to attract top talent and drive

innovative results. It will attract different experiences and perspectives in order to foster innovation needed of an increasingly diverse Authority client's base. It will help to improve employment opportunities, eliminate all forms of discrimination and enabling people with disability to live a dignified lives including participating in all economic activities in the Authority. It gives a clear vision that acts as a guide for disability inclusion in all processes, policies, procedures and practices so that

all public servants in the Authority are assured of equal rights and opportunities. The Policy statements describes that:

- TRA will foster, cultivate and preserve a culture of respect for public servants with disability by embracing and encouraging an inclusive workforce in terms of types of disabilities that makes its human resource unique.
- TRA shall adopt measures aimed at facilitating the realization of legal requirement of the Public Service Management and Recruitment Policy 2008 as well as Disability Act No. 9 of 2010 to ensure inclusive employment in the institution.
- TRA shall take measures to ensure that all new TRA buildings and other facilities are accessible to public servants with disabilities.
- TRA shall take measures to ensure accessible transport facilities to TRA employees with disabilities
- TRA shall put a mechanism to create public awareness on the needs, rights, abilities and contribution of public servants with disabilities in the Authority.
- TRA recognize that public servants with disabilities have the right to the enjoyment of the highest attainable standard of health without discrimination on the basis of disability.
- TRA shall take all appropriate measures to ensure access for public servants with disabilities to health services that are

gender – sensitive, including health related rehabilitation.

5.3 Integrity Management

TRA is adhering to integrity in all business processes and it involves acting and deciding in accordance to the acceptable organization ethical standards. Integrity is the foundation for attaining the objectives and goals of the CP6. TRA has a systematic mechanism through which the organizational ethics standards and integrity are developed, implemented, monitored and evaluated to enhance attainment of corporate goals and objectives. The mechanism brings together tools, processes and structures for nurturing integrity. Thus, different number of integrated tools are being used in promoting individual and corporate integrity and it includes:

5.3.1 TRA Anti-Corruption Policy

The policy affirms zero tolerance to all acts of corruption and enhance compliance to laws, regulations and guidelines and upkeep of honest staff in all functional areas. Further, it promotes internal controls and involvements of external stakeholders in the fight against corruption.

5.3.2 Ethics Risk Assessment

This is an investigative tool that identifies ethics risks and opportunities, their likeliness and impact so as to strategize on the effective ethics risk mitigation measures. Furthermore, the assessment is conducted in order to understand the Authority's corruption risk exposure as a vital step in the building of an effective anti-corruption strategy.

5.3.3 Declaration of Assets and Liabilities

TRA employees are required to complete and submit to the Authority or to the Ethics

Secretariat, the declaration of Assets and Liability form annually. The declarations comprise all assets in the possession/ownership of an employee, his/her spouse, and children under 18 years. The aim for this tool is to measure wealthiness of TRA employees in relation to their deemed legitimate income earned. The verification of the declarations will be conducted and any misrepresentation of assets and liability accord a serious offence.

5.3.4 TRA Code of Ethics

TRA employees are guided by code of ethics in the fulfilment of their professional and ethical obligations in order to enhance high quality customer services. The code portrays four core values to be applied in day-to-day decisions and it includes **Professionalism, Integrity, Accountability and Trustworthy.**

5.3.5 TRA Staff Regulations

TRA Staff Regulations contains fundamental principles/guidelines and conditions of services such as basic rights, duties and obligations. In addition, the regulations provide framework that define what constitutes acceptable behaviors at work and within the scope of employment.

5.3.6 Whistle-Blowing Mechanism

Whistle - blowing involves reporting of any malpractice committed by TRA employees in a good faith for the organization to take appropriate redress measures. It is an important tool used in fighting corruption, fraud, embezzlement and other malpractices. The available whistle - blowing mechanism in TRA include letters, emails, web-based, physical contacts,

mobile and text messages and whistle blowers are protected by treating the reported information confidentially. Further, TRA has a rewarding mechanism for the Whistle blowers to motivate their reporting frequency. TRA will update and strengthen its whistle-blowing policy to take into account new developments in practice and technology to suit the current prevailing situation over the CP6 period.

5.3.7 Integrity Committees

Integrity Committees are at corporate, departmental, regional and district level with function of enhancing staff compliance to laws, regulations and code of ethics. Hence, efficient and effective operations of these committees depend largely on

cooperation and support extended by TRA stakeholders through reporting of unethical conducts and behavior of TRA employees.

5.3.8 Ethics Awareness

TRA regularly conducts ethics awareness programs to its employees and external stakeholders as partners in promoting integrity within TRA. The awareness is meant to raise stakeholders' understanding to TRA ethical standards with the ultimate goal of promoting integrity in revenue collection.



“We Are Ready For Take-off, July 2022”

6.0 APPENDICES

Appendix I: Strategic Plan Implementation Matrix

Ref. No	Theme/Strategic objective/ Initiative	Target Date	Primary Owner
1.0.0	Theme: Operational Excellence		
1.1.0	To enhance revenue collection		
1.1.1	Develop and Implement Medium and Long-term Revenue Mobilization Strategy	2022/23-2024/25	DRPP
1.1.2	Re-enactment of Stamp Duty and Excise duty Act and Regulations	2023/24	DBSLS
1.2.0	To Increase voluntary tax compliance		
1.2.1	Improve taxpayers' compliance through Behavioral Science and risk-based compliance approaches	2022/23-2023/24	DRPP
1.2.2	Develop and Implement an Integrated Domestic Revenue Administration Systems (IDRAS)	2022/23 - 2024/25	CDR
1.3.0	To Improve operational efficiency		
1.3.1	Implement High Availability Data Centre (HADC)	2022/23	DICT
1.3.2	Modernization of Customs processes (TANCIS modules, Classification and valuation of goods)	2022/23 – 2024/25	CCE
1.3.3	Enhancement of Systems Monitoring control center (Dashboards)	2022/23 – 2024/25	DICT
1.3.4	Establish custom Laboratory	2022/23 – 2024/25	CCE
1.3.5	Development of the Seventh Corporate Strategic Plan	2025/26 - 2026/27	DRPP
2.0.0	Theme: Taxpayers' Engagement		
2.1.0	To create a strong positive image and perception		
2.1.1	Branding of TRA	2022/23-2024/25	DTSE
2.2.0	To build taxpayers' confidence and satisfaction		
2.2.1	Development of Enterprise Service Delivery Management (ESM)	2022/23- 2023/24	DICT
3.0.0	Theme: Automation		

Ref. No	Theme/Strategic objective/ Initiative	Target Date	Primary Owner
3.1.0	To automate and integrate processes		
3.1.1	Develop Architecture for system integrations (Internal and external)	2022/23 - 2023/24	DICT
3.1.2	Implement Enterprise Resource Planning (ERP) - ICT application to integrate all support functions	2022/23 - 2023/24	DICT
3.2.0	To Improve quality of data		
3.2.1	Enhance data governance and risk profiling analytical tools	2022/23 - 2023/24	DRPP
4.0.0	Theme: Innovation		
4.1.0	To Strengthen Institutional Capacity		
4.1.1	Strengthen Knowledge Management practices (Emerging Areas)	2022/23 – 2026/27	DHRA
4.1.2	Improve employee engagement practices to enhance performance.	2022/23 - 2023/24	DHRA
4.1.3	Improving working environment and facilities	2022/23 – 2026/27	DHRA
4.1.4	Modernize physical and digital security system	2022/23 – 2026/27	DINA

Appendix II: Strategies and Key Performance Indicators

CPG KPIs LOGICAL FRAMEWORK													
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Target					Primary Owner			
					Baseline	Out-turn	2022/23	2023/24	2024/25		2025/26	2026/27	
To enhance Revenue Collection	Revenue Collected	Revenue collection against target	Amount of revenue collected measured as percentage of target	Measure effectiveness of revenue collection	DRD	86.7	94	100	100	100	100	CDR/CLT/CCE	
		Amount of tax revenue collected from additional assessments raised in tax audits	Revenue realized from additional assessment as percentage of total revenue collected	Ensuring the objectives of post-audits are achieved	DRD	86.7	94	100	100	100	14%	14%	CDR/CLT
		Revenue growth	Percentage increase of current revenue	Measuring performance	DRD	13.5%	16.4%	17.0%	16.5%	16.6%	6.3%	13.5%	CDR /CLT and
						OPERATIONAL EXCELLENCE							
								Amount of revenue collected divide by revenue target times 100	Monthly Revenue collection in Report	Monthly		CDR/CLT/CCE	
								Actual amount realised from additional assessment divide by total revenue collected times 100	Audit Reports	Quarterly		CDR/CLT	
												CDR /CLT and	

CP6 KPIs LOGICAL FRAMEWORK																		
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Baseline	Out-turn	Target					Calculation Method	Means of verification		Assumptions	Primary Owner		
							2020/21	2021/22	2022/23	2023/24	2024/25		2025/26	2026/27			Data Source	Freq.
To increase voluntary tax compliance	Filed returns	% of on-time filing	Percentage of taxpayers filing before due date	monitoring filing of returns	LTD	DRD	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Manual registers / e-filing system	Quarterly	<ul style="list-style-type: none"> Taxpayers sensitization is done Late filers are aware of the consequences of late filing. 	CCE	
							9.7%	22.6%	7.8%	7.4%	8.5%	6.1%	9.7%					Number of returns filed divide by total number of returns filed times 100
							18.8%	9.4%	92%	93%	94%	95%	95%					
75%	93%	92%	93%	94%	95%	95%	Amount of tax paid on time divide by total											
DRD	DRD	DRD	DRD	DRD	DRD	DRD		IDRAS, TANCIS	Quarterly	<ul style="list-style-type: none"> Correctly tax assessment are done and communicated 								
DRD	DRD	DRD	DRD	DRD	DRD	DRD												
DRD	DRD	DRD	DRD	DRD	DRD	DRD												

CP6 KPIs LOGICAL FRAMEWORK																	
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Baseline	Out-turn	Target					Calculation Method	Means of verification		Assumptions	Primary Owner	
							2022/23	2023/24	2024/25	2025/26	2026/27		Data Source	Freq.			
				operations	LTD	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	assessment over specified period times 100	Data	Freq.	timely to taxpayers ● Low level of tax objections	
	Revenue collected	Ratio of normal flow v/s total revenue collection	Proportional of Revenue collected without intervention	Determining the level of effort required in applying enforcement measures	DRD	67.00%	81.90%	83.00%	83.00%	85.00%	88.00%	90.00%	Revenue collected without intervention divide by total revenue collected	Monthly Revenue collection Report	Monthly	Timely reminder sent to taxpayers for their requirement to pay their dues	
	Reduced tax arrears	Ratio of stock of tax arrears over total revenue collected for the year	Ratio of stock of tax arrears at the end of last year over total revenue collection for the year	Prevent accumulation of tax arrears	DRD	45%	40%	<30%	<25%	<20%	<15%	<10%	Stock of arrears at the end of last year divide by total revenue collection for the year times 100	Departmental manual records	Annually	● Tax arrears are free of incumbancers ● Taxpayers liquidity position is stable	

CP6 KPIs LOGICAL FRAMEWORK																
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Baseline		Target					Calculation Method	Means of verification		Assumptions	Primary Owner
					Out-turn	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26		2026/27	Data Source		
To Improve operational efficiency	Increased accurate filed returns	% of returns filed electronically	Taxpayers file their returns through online platform	<ul style="list-style-type: none"> Reducing error in filing; shorter services turnaround Reducing human intervention and physical interaction 	DRD	LTD	98%	100%	99%	99%	99%	99%	99%	99%	<ul style="list-style-type: none"> Assessment is fair and equitable Stable System 	Primary Owner
			Total tax collected compared to assessment issued for a given period of time	Measures effectiveness of Tax Assessment	DRD	LTD	60%	65%	70%	75%	80%	85%	90%	92%	<ul style="list-style-type: none"> Assessment is fair and equitable Stable System 	
To Improve operational efficiency	Increased accurate filed returns	% of returns filed electronically	Taxpayers file their returns through online platform	<ul style="list-style-type: none"> Reducing error in filing; shorter services turnaround Reducing human intervention and physical interaction 	DRD	LTD	98%	100%	99%	99%	99%	99%	99%	99%	<ul style="list-style-type: none"> Assessment is fair and equitable Stable System 	Primary Owner
			Number of returns filed electronically divide by total number of returns filed times 100	<ul style="list-style-type: none"> Assessment is fair and equitable Stable System 	e-filing system	Monthly	Quarterly	<ul style="list-style-type: none"> Taxpayers sensitization is done; taxpayers are conversant to use online platform for filing of returns; Network availability; Taxpayers have the facilities to access the online service; e-filing system is user friendly 								

CP6 KPIs LOGICAL FRAMEWORK																
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Baseline	Out-turn	Target					Calculation Method	Means of verification		Assumptions	Primary Owner
							2022/23	2023/24	2024/25	2025/26	2026/27		Data Source	Freq.		
	Reduced cost of collection	Tax administration cost as a percentage of revenue	Cost of collecting taxes in relation to the total tax revenue collected	To determine the efficiency of collecting tax revenue	1.80%	1.77%	2022/23	2023/24	2024/25	2025/26	2026/27	Annual total Operation expenditure divide by total revenue collected per year times 100	RGS/ Epicor	Annually	Revenue to grow at faster rate than expenditure	DF
	Increased system users	increase number of visitors in self-help portal	Number of customers logging in the self-help portal	Reducing human intervention and physical interactions	500,000	500,000	2022/23	2023/24	2024/25	2025/26	2026/27	Portal counter Reading	TRA self-help Portal	Quarterly	Macro-economic variables remained as expected	DICT
	Increased taxpayer registration	Number of registered taxpayers	Active Total registered active business excluding non-business TIN Dormant Total dormant business (TIN) excluding non-business TIN	To determine number of compliant taxpayers in the year of income To determine number of non-compliant taxpayers in the year of income for follow-up	1,500,936	1,620,568	2022/23	2023/24	2024/25	2025/26	2026/27	Physical count of Business TIN that transacted within a year	TIN System	Quarterly	<ul style="list-style-type: none"> • Taxpayer awareness sustained • Effective enforcement 	CDR

CP6 KPIs LOGICAL FRAMEWORK																
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Baseline	Target					Out-turn	Calculation Method	Means of verification		Assumptions	Primary Owner
						2020/21	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27		
	Reduced clearance time	Average time taken to clear goods (lodgement to issuance of Release order) –	Average number of days taken to clear goods at ports/airports/Borders from lodgement of declaration to issuance of release order	To measures the efficiency of goods clearance in terms of time	1.5	1.5	1.2	1.2	1.2	1.2	1.2	Number of days counted from lodgement to issuance of release order	TANCIS System	Quarterly	<ul style="list-style-type: none"> No system breakdown No power outage All the required documents for clearance of a consignment have been attached All government agencies needed for clearance of goods played their role All declaration are error free 	CCE
				Border JNIA : : : : : DSM port	0.01	1.3	1	1	1	1	1					
					0.01	1.12	1	1	1	1	1					
TAXPAYERS ENGAGEMENT																
To create a strong	Improved public reputation	Customer satisfaction on Index	percentage of customers satisfied with services delivered	To understand customer perception towards TRA	62	68	73	78	83	88	93	Satisfied respondent v/s total respondents times 100	Survey	Every 2 years	<ul style="list-style-type: none"> Customer willingness to take the survey Adequate resources for conducting the survey 	DTSE



CP6 KPIs LOGICAL FRAMEWORK																		
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Turn		Target					Calculation Method	Means of verification		Assumptions	Primary Owner		
					Baseline	Out-turn	2020/21	2021/22	2022/23	2023/24	2024/25		2025/26	2026/27			Data Source	Freq.
positive image and perception		Reduced number of complaints	Number of expressed customers dissatisfaction's with services supplied	Increase customer satisfactions	3.061	3.001	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Physical count from Register	Complaints register	Quarterly	<ul style="list-style-type: none"> Complaints register maintained All complaints recorded into the register 	Primary Owner
							135,959	131,881	127,803	123,725	118,647	115,569	111,491	Number of enquiries responded within seven days divide by total number of enquiries received in specified period times 100	TRA website, call centres and enquiry Register	Quarterly	<ul style="list-style-type: none"> Enough and competent staff Well functioning call centers and website 	
positive image and perception		Increase in number of written enquiries attended within seven working days	Number of inquiries received and responded within seven days	To ensure customers satisfaction and facilitate quick decision making	3.061	3.001	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Number of enquiries responded within seven days divide by total number of enquiries received in specified period times 100	TRA website, call centres and enquiry Register	Quarterly	<ul style="list-style-type: none"> Enough and competent staff Well functioning call centers and website 	Primary Owner
							135,959	131,881	127,803	123,725	118,647	115,569	111,491	Number of enquiries responded within seven days divide by total number of enquiries received in specified period times 100	TRA website, call centres and enquiry Register	Quarterly	<ul style="list-style-type: none"> Enough and competent staff Well functioning call centers and website 	

CP6 KPIs LOGICAL FRAMEWORK																	
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Turn		Target					Calculation Method	Means of verification		Assumptions	Primary Owner	
					Baseline	Out-turn	2020/21	2021/22	2022/23	2023/24	2024/25		2025/26	2026/27			Data Source
Building taxpayer compliance on tax matters	Increased taxpayer compliance on tax matters	Increase number of consultation/dialogue frameworks	Number of dialogues and consultation engaged with stakeholders	To increase awareness to taxpayers and understanding their behaviors <ul style="list-style-type: none"> To create harmonious working relationship with taxpayers 	75%	80%	85%	88%	90%	92%	95%	Counting number of dialogues and consultations conducted.	Consultation Proceedings	Quarterly	<ul style="list-style-type: none"> Availability of facilities Responsiveness of the stakeholders 	CDR/CLT	
					19%	17%	22.0%	22.0%	22.0%	20.0%	20.0%						20.0%
Building taxpayer compliance on tax matters	Increased taxpayer compliance on tax matters	Decrease of objection cases	Number of objection cases received	To satisfy Taxpayers through fair assessment <ul style="list-style-type: none"> Measure customer satisfaction 	22.0%	22.0%	22.0%	20.0%	20.0%	20.0%	20.0%	15.0%	Number of objections recorded divided by total number of assessment times 100	IDRAS System TANCIS System	Quarterly	<ul style="list-style-type: none"> No system downtime Skilled and competent staff maintained Level of integrity maintained 	CDR/CLT
					19%	17%	22.0%	22.0%	22.0%	20.0%	20.0%	20.0%					

CP6 KPIs LOGICAL FRAMEWORK																
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Baseline	Out-turn	Target					Calculation Method	Means of verification		Assumptions	Primary Owner
							2022/23	2023/24	2024/25	2025/26	2026/27		Data Source	Freq.		
To automate and integrate processes	Increased number of core business processes integrated	Number of systems integrated	Number of internal and external system integrated	To improve organizational's operational efficiency To facilitate exchange of information	60.0	60.0	65.0	68.0	70.0	75.0	80.0	Count of systems integrated	ICT reports	Annually	<ul style="list-style-type: none"> Skilled and competent staff resources needed are available 	DICT
staff	of integrity cases ruled out against staff	Number of committed offences vs organizational core values	To improve integrity of Staff	To improve integrity of Staff	15	14	11	10	8	7	5	Number of staff given disciplinary action	Disciplinary inquiry committee minutes	Quarterly	<ul style="list-style-type: none"> Disciplinary committee conducted as scheduled Integrity awareness to staff provided effectively Internal Investigations conducted 	DINA

AUTOMATION

CP6 KPIs LOGICAL FRAMEWORK																
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Baseline	Out-turn	Target					Calculation Method	Means of verification		Assumptions	Primary Owner
							2022/23	2023/24	2024/25	2025/26	2026/27		Data Source	Freq.		
		% of ICT utilization	extent to which installed capacity of ICT Systems are used	To reduce redundancy	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Actual capacity of ICT systems used divide by installed ICT capacity	ICT reports	Quarterly	<ul style="list-style-type: none"> System are available and running Availability of network Accessibility of facilities staff are aware and capable to use systems 	DRPP
		Number of integration MoU signed	MoU Signed with other organization for system integration	To improve organization's operational efficiency To facilitate exchange of information	10	11	12	13	13	14	14	Counting of number of signed MoUs	ICT reports	Quarterly	<ul style="list-style-type: none"> Successful negotiations of MoUs 	

INNOVATION

CP6 KPIs LOGICAL FRAMEWORK														
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Target					Assumptions	Primary Owner			
					Baseline	Out-turn	2022/23	2023/24	2024/25			2025/26	2026/27	
		Calculation Method		Means of verification		Data Source		Frequency						
To Strengthen Institutional Capacity.	Improved Staff Performance and productivity	% of staff trained on specialized and emerging sectors	Number of staff trained on specialized and emerging sectors	To fill skills gap on specialized and emerging sectors	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	<ul style="list-style-type: none"> •Availability of resource person in different specialities 	DHRA	
					90%	91%	92%	94%	96%	98%	100%			
					Number of staff trained on specialized and emerging sectors divide total gap identified times 100		Training plan implementation report		Quarterly					
					Number of staff left divide total number of employees times 100		LAWSON System		Quarterly					
	Adequacy of workforce	Staff attrition rate	Number of employees leaving TRA for various reasons	To facilitate planning for replacement of human resources	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	<ul style="list-style-type: none"> •Attractive retention scheme •Improve health packages •No exogenous shocks 	DHRA	
					3.9%	4.5%	5%	5%	5%	5%				
					Number of staff trained on short courses divide by training plan targets times 100		Training plan implementation report		Quarterly					
					Total number of staff trained on short courses as per training plan (ITA and Non-ITA)				Quarterly					
	Increased Skilled Staff	% of training program implemented against planned training program	Total number of staff trained on short courses as per training plan (ITA and Non-ITA)	To enhance staff skills in different areas of Tax administration	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	<ul style="list-style-type: none"> •Staff nominated to attend training are released by employer 	DHRA	
					84%	86%	88%	90%	90%	90%				
					Number of staff trained on short courses divide by training plan targets times 100		Training plan implementation report		Quarterly					
					Number of staff trained on short courses divide by training plan targets times 100				Quarterly					

CP6 KPIs LOGICAL FRAMEWORK																
STRATEGIC OBJECTIVE	Output	KPI - STRATEGIC LEVEL OF INDICATORS	KPI definition	Purpose	Baseline	Out-turn	Target					Calculation Method	Means of verification		Assumptions	Primary Owner
							2022/23	2023/24	2024/25	2025/26	2026/27		Data Source	Freq.		
	Staff retention	Employee Satisfaction Index	Number of staff who perceive TRA as employer of choice	To determine job satisfaction among employees	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Number of staff satisfied with TRA working environment divided by Total number of staff surveyed times 100	Survey report	After 3 years	<ul style="list-style-type: none"> Motivation scheme is followed objectively Surveys conducted 	
					73%	73%	*	*	*	85%	*					



Appendix III: Stakeholders Analysis Matrix

S/N	Stakeholder	Services offered by TRA	Stakeholder Expectations from TRA	TRA Expectation from Stakeholders
1	Taxpayers	<ul style="list-style-type: none"> ✓ Register TIN ✓ Tax Education ✓ Assessment of tax ✓ Tax clearance ✓ Trade facilitation ✓ Tax Advisory services 	<ul style="list-style-type: none"> ✓ Prompt and Quality service ✓ Fair and proper assessment ✓ Confidentiality ✓ Tax updates and awareness 	<ul style="list-style-type: none"> ✓ Compliance with Tax Laws ✓ Honesty in business dealings ✓ Transparency & Accountability ✓ Feedback
2	Government Ministries, Departments and its Agencies	<ul style="list-style-type: none"> ✓ Collection and accounting of revenue ✓ Advice on fiscal issues ✓ Revenue Statistics ✓ Performance Reports ✓ Administration of Tax Laws ✓ Provision of various tax related information 	<ul style="list-style-type: none"> ✓ Administration and enforcement of tax laws and other related laws ✓ Honesty, Transparency and Accountability ✓ Proper utilization of funds ✓ Timely dissemination of information ✓ Accurate and timely technical advice tax related issues ✓ Compliance to national policies and legislations; ✓ Adequate revenue collection to finance government expenditures. 	<ul style="list-style-type: none"> ✓ Conducive environment for tax collection ✓ Resources i.e., human, Financial & infrastructure ✓ Clear Mandates ✓ Security ✓ Directives on budget and public finance oversight and management ✓ Development project directives and assistance
3	Tax Consultants and CFA's	<ul style="list-style-type: none"> ✓ Registration and Licensing ✓ Platform to interact with TRA ✓ Provision of information on client affairs ✓ Provision of technical advice. ✓ Registration ✓ Licensing. ✓ Tax education and services ✓ Tax Laws ✓ Tax Administration services (Tax Assessment, Tax Refund payments etc.) 	<ul style="list-style-type: none"> ✓ Cooperation ✓ Prompt and Quality service ✓ Automated and simplified systems of filing returns, lodgments of declaration ✓ Tax Advising services ✓ Tax updates and awareness ✓ Fair Treatment ✓ Efficient and timely services ✓ Prompt Customer Service ✓ Minimal cost of compliance ✓ Convenient tax systems 	<ul style="list-style-type: none"> ✓ Compliance with Tax Laws ✓ Honesty in business dealings ✓ Transparency & Accountability ✓ Communication about client affairs ✓ Compliance to their codes of conduct

S/N	Stakeholder	Services offered by TRA	Stakeholder Expectations from TRA	TRA Expectation from Stakeholders
4	Financial Institutions	<ul style="list-style-type: none"> ✓ Authorization ✓ Service fee ✓ Customer tax services ✓ Interface of systems ✓ Provision of technical advice. ✓ Tax education and services 	<ul style="list-style-type: none"> ✓ Effective response to queries and complaints ✓ Confidentiality ✓ Reliable network ✓ Prompt and Good Customer Service ✓ Timely payment of bank charges and Service fees ✓ Stable system ✓ Effective response to queries and complaints 	<ul style="list-style-type: none"> ✓ Instant revenue feedback ✓ Reliable and efficient network ✓ Assist in collection of government revenue. ✓ Provision of Business Intelligence information.
5	General Public	<ul style="list-style-type: none"> ✓ Tax education ✓ Facilitation of business operation 	<ul style="list-style-type: none"> ✓ Tax Education ✓ Integrity ✓ Collection Feedback 	<ul style="list-style-type: none"> ✓ Willingness to formalize their business ✓ Honesty and Transparency ✓ Whistle blowers
6	Development Partners	<ul style="list-style-type: none"> ✓ Processing Refunds ✓ Trade facilitations ✓ Provision of revenue and project performance reports and information. ✓ Proposal for Projects funding 	<ul style="list-style-type: none"> ✓ Achieving targeted plan ✓ Timely refund ✓ Exemptions ✓ Proper use of fund ✓ Accurate and timely reports and Information. ✓ Well analyzed and justified Project write-ups. ✓ Project Implementation report ✓ Supervision of projects (Physical verification) ✓ Project Evaluation report 	<ul style="list-style-type: none"> ✓ Financial and technical support ✓ Accuracy and completeness of exemptions request ✓ International networking and alliances ✓ Benchmarking regionally and internationally
6	TRA employees	<ul style="list-style-type: none"> ✓ Payment of salaries and other benefits ✓ Working tools ✓ Promotions ✓ Training and development, ✓ Staff welfare, 	<ul style="list-style-type: none"> ✓ Motivation and recognition ✓ Good salaries ✓ Conducive working condition, ✓ Fair treatment ✓ Job security ✓ Job safety ✓ Timely confirmation and 	<ul style="list-style-type: none"> ✓ Commitment in delivery of services ✓ Exercise professionalism ✓ Attaining of the set targets ✓ Accountability ✓ Improved Productivity

S/N	Stakeholder	Services offered by TRA	Stakeholder Expectations from TRA	TRA Expectation from Stakeholders
		<ul style="list-style-type: none"> ✓ Career development and progression, ✓ Counseling, coaching and mentoring 	<ul style="list-style-type: none"> ✓ promotion, ✓ Attractive package after retirement, ✓ Timely payment of terminal benefits ✓ Recognition for outstanding performance ✓ High-quality counseling, coaching and mentoring. 	<ul style="list-style-type: none"> ✓ Demonstration of high level of Integrity ✓ Complying to staff rules and regulations ✓ Innovativeness ✓ Customer service culture.
7	Suppliers	<ul style="list-style-type: none"> ✓ Provide terms of References ✓ Service level Agreements ✓ User Requirement ✓ Prompt Payment 	<ul style="list-style-type: none"> ✓ On time payment ✓ Extension of services ✓ Recognition 	<ul style="list-style-type: none"> ✓ Quality Services ✓ Tax compliance
8	Regional Economic groupings	<ul style="list-style-type: none"> ✓ Enforcement of Laws, Procedures and Regulations ✓ Sharing of information 	<ul style="list-style-type: none"> ✓ Cross boarder information ✓ Protocol Implementation ✓ Fair Negotiation and agreement ✓ Participation in various meetings 	<ul style="list-style-type: none"> ✓ Trade facilitation ✓ Fair Negotiation and agreement ✓ Information ✓ Prepared meeting
9	Media	<ul style="list-style-type: none"> ✓ Provision of information regarding TRA operations 	<ul style="list-style-type: none"> ✓ Accurate information ✓ Cooperation 	<ul style="list-style-type: none"> ✓ Accurate reporting ✓ Professionalism ✓ Support of education to public ✓ Effective (accurate and timely) dissemination of information to the public ✓ General publicity of TRA activities
10	Non-Governmental Organization	<ul style="list-style-type: none"> ✓ Facilitation ✓ Provision of technical advice. ✓ Registration ✓ Tax education and services ✓ Tax Laws 	<ul style="list-style-type: none"> ✓ Customer care ✓ Tax education ✓ Good service ✓ Transparency ✓ Fair Treatment ✓ Efficient and timely services ✓ Prompt Customer Service ✓ Minimal cost of compliance ✓ Convenient tax systems 	<ul style="list-style-type: none"> ✓ Tax compliance ✓ To be honesty and demonstrate a high level of compliance. ✓ Strategic collaboration in trade related activities

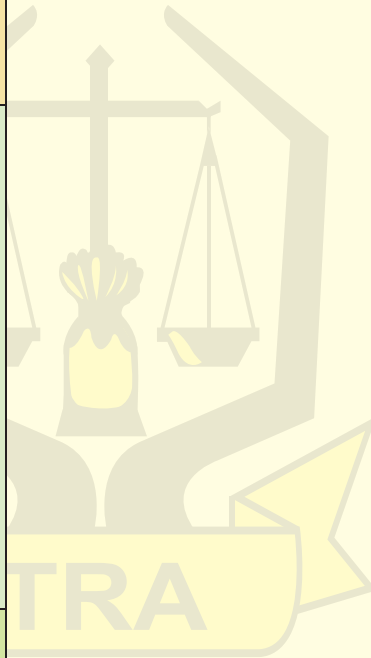
S/N	Stakeholder	Services offered by TRA	Stakeholder Expectations from TRA	TRA Expectation from Stakeholders
11	Tax appellate machineries and other Courts of Law (TRAB, TRAT & Court of Appeal)	<ul style="list-style-type: none"> ✓ Cooperation in responding to enquiry ✓ Reliable audit evidence, proceedings and Testimonies 	<ul style="list-style-type: none"> ✓ Effective response to queries and complaints ✓ Allocation of human resources to participate in hearings ✓ Adherence to decisions made ✓ Compliance with professional standards, guidelines and regulations, Reliable and admissible evidence, and Authentic testimony. 	<ul style="list-style-type: none"> ✓ Fair and unbiased decision ✓ Timely decisions ✓ Case registration, ✓ Timely Hearing of case registered, ✓ Fair and timely rulings and judgements



Appendix IV: Critical Issues

S/N	Main Issue (Critical)	Freq.	Underlying Factors	Possible solution
1.	Budget constraint	6	<ul style="list-style-type: none"> ✓ Inadequate finance ✓ High reliance to donors ✓ Poor Budget Allocation 	<ul style="list-style-type: none"> ✓ Request for Budget Increase ✓ Prioritize Projects ✓ Re-frame budget
2.	Instability of ICT systems	3	<ul style="list-style-type: none"> ✓ Absence of high availability Data Center. ✓ Insufficient Bandwidth ✓ Low server capacity 	<ul style="list-style-type: none"> ✓ Allocate sufficient budget to procure ✓ Upgrade the current server system- HADC
3.	Corruption practices	1	<ul style="list-style-type: none"> ✓ Greed. ✓ Lack of Patriotism ✓ Peer pressure 	<ul style="list-style-type: none"> ✓ Adherence to Anti-corruption strategies, ✓ Code of conduct ✓ Enhancing rewarding scheme ✓ Integrity awareness programs
4.	Low compliance level of taxpayers and general public.	3	<ul style="list-style-type: none"> ✓ Culture ✓ Tax evasion and smuggling ✓ Lack of Patriotism ✓ People do not see the direct benefit of paying tax ✓ Lack of commitment for both suppliers, buyers and taxpayers 	<ul style="list-style-type: none"> ✓ Strengthening Patrols ✓ Frequent tax education and awareness campaigns. ✓ Integrity in the utilization of public funds ✓ Enhance enforcement of the use of EFD machines
5.	Political interference	7	<ul style="list-style-type: none"> ✓ Conflict of interest ✓ Political popularity ✓ Lack of tax laws awareness 	<ul style="list-style-type: none"> ✓ Separating Civil services with personal business ✓ Enforcement of tax laws ✓ Declaration of Assets
6.	Smuggling and dumping	1	<ul style="list-style-type: none"> ✓ Presence of porous borders ✓ Complicated procedures to obtain permit ✓ Tariffs and Rates ✓ Greed to maximize profits ✓ Collusion 	<ul style="list-style-type: none"> ✓ Enhance Border Patrol and tax education ✓ Review tariffs and rates ✓ Review procedure for issuing permit ✓ Regular checkup
7.	Shortage of resources	7	<ul style="list-style-type: none"> ✓ No replacement for retired, deceased, re-allocated staffs ✓ Improper allocation of resources 	<ul style="list-style-type: none"> ✓ Request more staffs ✓ Allocate available resources in accordance to regional tax potential ✓ Prioritization of activities
8.	Untapped taxpayers	1	<ul style="list-style-type: none"> ✓ Shortage of Staff 	<ul style="list-style-type: none"> ✓ Enhance tax education

S/N	Main Issue (Critical)	Freq.	Underlying Factors	Possible solution
9.	Underperformance in implementations of strategies and initiatives	1	<ul style="list-style-type: none"> ✓ Remoteness of taxpayers ✓ Huge informal sector and underground economy ✓ Non-Adherence to projects management guidelines ✓ Lack of Prioritization of key plans to be implemented ✓ Undedicated staff ✓ Shortage of resources 	<ul style="list-style-type: none"> ✓ Opening of tax centre and tax borders offices ✓ Enhance use of mobile office ✓ Prioritization of key plans to be implemented ✓ Proper allocation of resources ✓ Adherence to projects management guidelines ✓ Allocate staff to their respective initiatives
10.	Lack business/operational continuity		<ul style="list-style-type: none"> ✓ Unstable Mentoring and Coaching programs ✓ High rate of staff retirement 	<ul style="list-style-type: none"> ✓



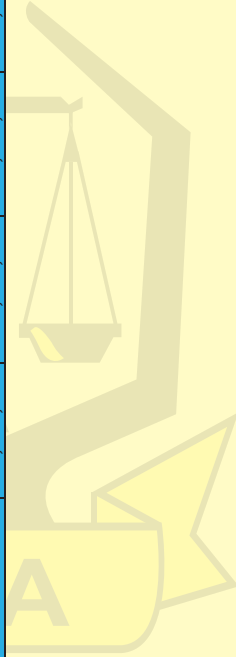
Appendix V: Plan Budget and Analysis
Figure in USD

Ref. No	Theme/Strategic objective/ Initiative	Target Date	Primary Owner	2022/23	2023/24	2024/25	2025/26	2026/27	Total
1.0.0	Theme: Operational excellence			32,344,254	4,791,122	1,726,235	139,883	350,000	39,351,494
1.1.0	To enhance revenue collection			402,756	221,841	59,883	14,883	-	699,364
1.1.1	Develop and Implement Medium and Long-term Revenue Mobilization Strategy	2022/23-2024/25	DRPP	147,756	119,841	14,883	14,883	-	297,364
1.1.2	Re-enactment of Stamp Duty and Excise duty Act and Regulations	2023/24	DBSLS	255,000	102,000	45,000	0	0	402,000
1.2.0	To Enhance voluntary tax compliance			916,492	967,293	188,823	25,000	-	2,097,608
1.2.1	Improve taxpayers' compliance through Behavioral Science and risk-based compliance approaches	2022/23-2023/24	DRPP	110,000	150,000	70,000	25,000	-	355,000
1.2.2	Develop and Implement an Integrated Domestic Revenue Administration Systems (IDRAS)	2022/23 - 2024/25	CDR	806,492	817,293	118,823	-	-	1,742,608

Ref. No	Theme/Strategic objective/ Initiative	Target Date	Primary Owner	2022/23	2023/24	2024/25	2025/26	2026/27	Total
1.3.0	To improve operational efficiency			31,025,006	3,601,988	1,477,529	100,000	350,000	36,554,523
1.3.1	Implement High Availability Data Centre (HADC)	2022/23	DICT	28,447,477	485,000	-	-	-	28,932,477
1.3.2	Modernization of Customs processes (TANCIS modules, Classification and valuation of goods)	2022/23 – 2024/25	CCE	-	1,439,458	-	-	-	1,439,458
1.3.3	Enhancement of Systems Monitoring control center (Dashboards)	2022/23 – 2024/25	DICT	1,750,000	850,000	350,000	-	-	2,950,000
1.3.4	Establish custom Laboratory	2022/23 – 2024/25	CCE	827,529	827,529	827,529	-	-	2,482,588
1.3.5	Development of the Seventh Corporate Strategic Plan	2025/26 - 2026/27	DRPP	-	-	300,000	100,000	350,000	750,000
2.0.0	Theme: Taxpayers' engagement			614,211	336,234	164,469	-	-	1,114,914
2.1.0	To create a strong positive image and perception			289,211	211,234	164,469	-	-	664,914
2.1.1	Branding of TRA	2022/23- 2024/25	DTSE	289,211	211,234	164,469	-	-	664,914
2.2.0	To build taxpayers'			325,000	125,000	-	-	-	450,000

Ref. No	Theme/Strategic objective/ Initiative	Target Date	Primary Owner	2022/23	2023/24	2024/25	2025/26	2026/27	Total
	confidence and satisfaction								
2.2.1	Development of Enterprise Service Delivery Management (ESM)	2022/23-2023/24	DICT	325,000	125,000	-	-	-	450,000
3.0.0	Theme: Automation			1,781,748	1,172,449	400,000	400,000	300,000	4,054,197
3.1.0	To automate and integrate processes			589,362	404,817	400,000	400,000	300,000	2,094,179
3.1.1	Develop Architecture for system integrations (Internal and external)	2022/23 - 2023/24	DICT	400,000	400,000	400,000	400,000	300,000	1,900,000
3.1.2	Implement Enterprise Resource Planning (ERP) - ICT application to integrate all support functions	2022/23 - 2023/24	DICT	189,362	4,817	-	-	-	194,179
3.2.0	To improve quality of data			1,192,385	767,632	-	-	-	1,960,017
3.2.1	Enhance data governance and risk profiling analytical tools	2022/23 - 2023/24	DRPP	1,192,385	767,632	-	-	-	1,960,017
4.0.0	Theme: Innovation			27,305,183	32,324,120	34,201,840	22,208,325	18,318,059	134,357,526
4.1.0	To Strengthen Institutional Capacity			27,305,183	32,324,120	34,201,840	22,208,325	18,318,059	134,357,526

Ref. No	Theme/Strategic objective/ Initiative	Target Date	Primary Owner	2022/23	2023/24	2024/25	2025/26	2026/27	Total
4.1.1	Strengthen Knowledge Management practices (Emerging Areas)	2022/23 – 2026/27	DHRA	478,680	1,458,478	98,967	116,656	37,528	2,190,310
4.1.2	Improve employee engagement practices to enhance performance.	2022/23 - 2023/24	DHRA	220,680	104,824	-	-	-	325,504
4.1.3	Improving working environment and facilities	2022/23 – 2026/27	DHRA	25,598,760	29,656,724	32,796,649	21,216,669	18,280,531	127,549,333
4.1.4	Modernize physical and digital security system	2022/23 – 2026/27	DINA	1,007,063	1,104,093	1,306,223	875,000	-	4,292,379
Grand Total (US\$)				62,045,396	38,623,924	36,492,543	22,748,208	18,968,059	178,878,131





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