

GRA STRATEGIC PLAN: 2025 TO 2029



GAMBIA REVENUE AUTHORITY



CORPORATE STRATEGIC PLAN

2025 TO 2029

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1. LIST OF ACRONYMS TABLES FIGURES

Acronyms

CSP	:	Corporate Strategic Plan
GRA	:	Gambia Revenue Authority
IMF	:	International Monetary Fund
KPI	:	Key Performance Indicator
OECD	:	Organization for Economic Cooperation and Development
PESTLE	:	Political Economic Social Technologic Legal and Environment
SME	:	Small and Medium Enterprises
SWOT	:	Strengths Weaknesses Opportunities and Threats

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2. FOREWORD BY THE CHAIRPERSON OF THE BOARD

It is with immense pride that I reflect on the remarkable achievements of our organization during the implementation of our 4th Strategic Plan. Over the past few years, the GRA has consistently met and even exceeded its revenue targets, thanks to the dedication and hard work of our entire team. This success is a testament to the commitment of the GRA to ensuring a robust and effective revenue administration system that supports the socio-economic development of The Gambia.

As we embark on the journey of our 5th Strategic Plan for the period 2025 to 2029, we are poised to build on the solid foundation we have established. The future demands that we not only sustain our current achievements but also embrace innovation to overcome the challenges of a rapidly evolving global economy. To this end, our 5th Strategic Plan places a strong emphasis on the adoption of a comprehensive digital transformation program.

Digital transformation is not just a buzzword; it is a critical pathway to improving voluntary compliance, optimizing revenue collection, and enhancing trade facilitation. By leveraging advanced technology and digital solutions, we will streamline processes, reduce bottlenecks, and make it easier for taxpayers to fulfil their obligations. This approach will not only improve efficiency but also foster a culture of compliance, ultimately leading to increased revenue for national development.

Furthermore, as we look ahead, we must continue to pursue our ambition of achieving a gender-balanced workforce within our revenue administration. Diversity and inclusion are not just moral imperatives but also strategic assets that drive innovation and organizational success. A gender-balanced workforce will ensure that we harness the full potential of our human resources, bringing diverse perspectives and skills to the forefront of our operations.

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In conclusion, the 5th Strategic Plan marks a new chapter in the GRA's journey. With a renewed focus on digital transformation and a commitment to gender balance, we are confident that we will continue to meet and exceed our objectives, contributing significantly to the prosperity of our nation. I urge all stakeholders to support and actively participate in this ambitious plan as we work together to build a more efficient, inclusive, and forward-looking GRA.

Thank you.

Chairperson of the Board
Gambia Revenue Authority

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3. FOREWORD BY THE COMMISSIONER GENERAL

I am honoured to reflect on the significant milestones we have achieved together over the course of our 4th Strategic Plan. The success we have attained in meeting our revenue targets is a direct result of the healthy and productive relationships we have cultivated both within our organization and with our key external stakeholders. These partnerships have been instrumental in driving our progress and in laying the groundwork for the future of the GRA.

As we now turn our focus to the 5th Strategic Plan, covering the period from 2025 to 2029, we are entering a pivotal phase in our journey. The increasing digitalization of the global ecosystem and the growing demand for digital services from taxpayers and traders alike present both challenges and opportunities for the GRA. It is imperative that we respond to these changes by adopting a comprehensive digital transformation program.

Digital transformation will be central to our strategy moving forward. By embracing advanced digital solutions, we will enhance voluntary compliance, streamline our operations, and ultimately optimize revenue collection while improving trade facilitation. Our goal is to make compliance easier and more efficient for all stakeholders, thus creating a more responsive and agile revenue administration system that meets the evolving needs of our economy.

In addition to digital transformation, we must also focus on optimizing our internal processes. A critical measure of our efficiency is the cost-to-revenue ratio, and it is essential that we work to drive this down. By refining our processes, reducing inefficiencies, and leveraging technology, we can ensure that the GRA operates at peak efficiency, delivering maximum value to the nation.

However, a sustained transformation cannot be achieved without investing in our most valuable asset—our people. Capacity building for our staff will be a cornerstone of this strategic plan. We are committed to enhancing the leadership capacity of our team, cultivating a new digital-first culture that is prepared to lead the GRA into the future. This investment in

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our people will ensure that we have the skills and capabilities needed to navigate the complexities of a rapidly changing digital landscape.

In conclusion, the 5th Strategic Plan represents a bold and forward-looking vision for the GRA. By focusing on digital transformation, process optimization, and capacity building, we are positioning ourselves to not only meet but exceed our goals in the coming years. I am confident that with the continued dedication and support of our staff and stakeholders, we will achieve new heights and contribute even more significantly to the development of our beloved nation.

Thank you.

Commissioner General

Gambia Revenue Authority

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4. EXECUTIVE SUMMARY

Our mission, drawn from our mandate as outlined by the GRA Act of 2004 is to “Optimize revenue collection and facilitate legitimate trade by promoting compliance with revenue laws, leveraging data, technology, and support by competent staff.” We are committed to deliver on our mandate with efficiency, and this strategic plan has identified twelve key performance indicators to help us monitor our day-to-day performance against the mandate. The indicators have annual targets that scale up annually to reflect additional operational capacity that shall be added by implementing this strategic plan.

Our vision “To be a leading revenue administration recognised for excellence in revenue mobilisation and service delivery” reflect our appetite for transformation so we can deliver on our mandate well into the future and be counted amongst the best in the world. We have adopted voluntary compliance, a universal measure monitored by all revenue administrations, as a measure of success that shall give us an indication on the effectiveness of our strategic program to take us closer to our vision.

This document presents the strategic plan for the years 2025 to 2029. This plan defines our desired future and defines programmes that closes the gap with the current reality. The strategic plan is a product of extensive analysis that included evaluating the 4th CSP, reviewing national development plan, engaging key stakeholders, learning from client satisfaction surveys, the PESTLE analysis, carrying out a SWOT analysis and reviewing the latest disruptive technologies adopted in digitalization of Tax and Customs operations.

All stakeholders who were engage emphasised the need for a digital transformation of the GRA to improve service delivery to clients, voluntary compliance and trade facilitation. This strategic plan consequently elevates digital transformation to be an overarching goal for improving the GRA internal efficiencies, voluntary compliance and trade facilitation.

The outcome of the analysis also pointed to four focus areas: (i) Voluntary compliance; (ii) Trade facilitation; (iii) Internal efficiencies; (iv) Culture transformation.

To drive the required transformation, we have developed strategic objectives around these focus areas: (i) Improve voluntary compliance; (ii) Improve trade facilitation; (iii) Improve

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internal efficiencies; (iv) Culture transformation. Each strategic objective shall be delivered through a strategic programme that shall have projects under it. There is interdependence in the four programmes and together they will deliver synergies that shall position the Revenue Administration to deliver on its mandate annually and well into the future.

We have identified Digital Transformation as the overarching goal that shall define all the strategic programmes. That means that each project under a programme shall have four streams: Technology, process re-engineering, change management and legal reform where applicable.

This strategy document makes two important statements. The first is a *statement of operational efficiency* and the second one of *strategic effectiveness*. The statements emphasise the need to balance running the business and changing the business. Operations run the organisation whilst strategy changes it. We run our operations through business processes grouped around our primary value chain. We execute our strategy through programmes.

The Board of Directors own this strategic plan. The Executive Committee shall take visible leadership in the transformation journey. A corporate scorecard incorporating the twelve operational measures, and the four programmes has been developed to monitor operational performance and the transformation programme. The corporate scorecard shall be monitored by the board of directors. The corporate scorecard shall be cascaded to performance scorecards for top management and the entire GRA staff over three years. The scorecards shall support the project to relaunch the performance management system at GRA.

5. ORGANIZATIONAL IDENTITY

OUR MANDATE

The mandate of the Authority as provided under the section 13 of the GRA Act 2004 as amended in is as follows:

- Assess, charge. Levy and collect revenue due to the Government
- Ensure that all revenues collected are, as soon as reasonably practicable, paid to the Consolidated Revenue Fund
- Administer and enforce the Gambia Revenue Authority Act and the revenue laws
- Promote full compliance with tax laws
- Take such measures as may be required to improve the standards of the service provided to taxpayers and with a view to improving efficiency and effectiveness in the administration, and maximizing revenue collection
- Take such measures as may be required or considered necessary to prevent tax fraud and other tax evasion
- Advise the Minister of Finance on matters relating to the administration and collection of revenue under the Gambia Revenue Authority Act and the revenue laws
- Perform other such functions, in relation to revenue, as the Minister of Finance may direct.

The GRA administers the following Laws:

- 1) The Income & Value Added Tax Act 2012
- 2) The Customs and Excise Act 2010
- 3) The Entertainment Tax Act
- 4) The Motor Traffic Act

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5) Payroll Tax Act

6) The Stamp Duty Act

The Authority also administers the following laws:

8) The National Education Technical Training Levy Act (Cap 83.05)

9) The Information & Communication Act (Cap 74.03)

10) State Lands Act (Cap 57.02)

11) The Land Registration of Deeds Act (Cap 57.01)

12) GRA also collects levies for various Government Agencies under an agency relationship. These include Cattle Tax, Environment Tax, Work Permit Fees, Aliens Identify Card Levies, National ID Cards, etc.

OUR MISSION

Optimize revenue collection and facilitate legitimate trade by promoting compliance with revenue laws, leveraging data, technology, and competent staff.

OUR VISION

To be a leading revenue administration recognised for excellence in revenue mobilisation and service delivery

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OUR CORE VALUES

Table 1: Our Core Values

Values:	Description:
Integrity	We uphold the highest standards of honesty and ethics in all our actions.
Professionalism	We demonstrate excellence, competence, and diligence in all our interactions and duties.
Fairness & impartiality	We are committed to applying the law consistently, responsibly and administering our mandate reasonably
Teamwork	We encourage the principle of team spirit and camaraderie
Commitment	Nurture staff commitment and dedication to service
Innovation	We embrace new ideas and technologies to continuously improve our services and processes.
Transparency & Accountability	We operate with openness and responsibility, ensuring that our processes and decisions are clear and accessible to all.

6. DECLARATION OF OPERATIONAL EFFICIENCY

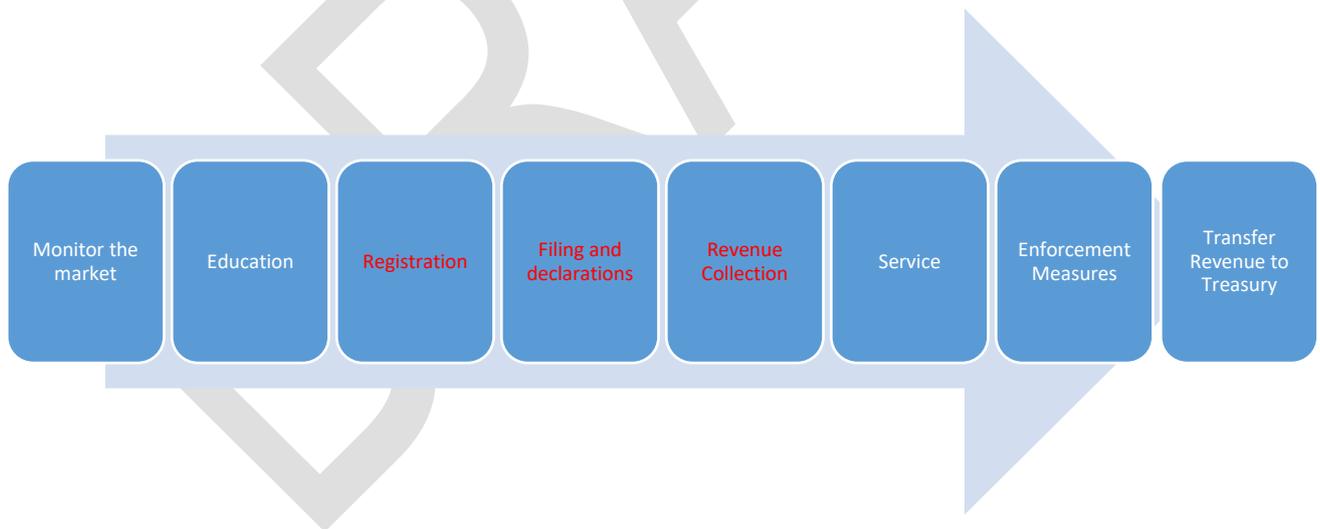
The aim of this section is to answer these questions:

1. How we intend to ensure high-performance; and,
2. How we aim to measure our efficiency.
3. How well are we doing in delivering on our mission
4. How well do we live our values

OUR PRIMARY VALUE CHAIN

The value chain helps us analyse and understand the processes that define compliance: Registration, Accurate Filing/Declaration and Payment. The other processes support compliance: Education, Service and Enforcement measures.

Figure 1: Revenue Administration Primary Value Chain



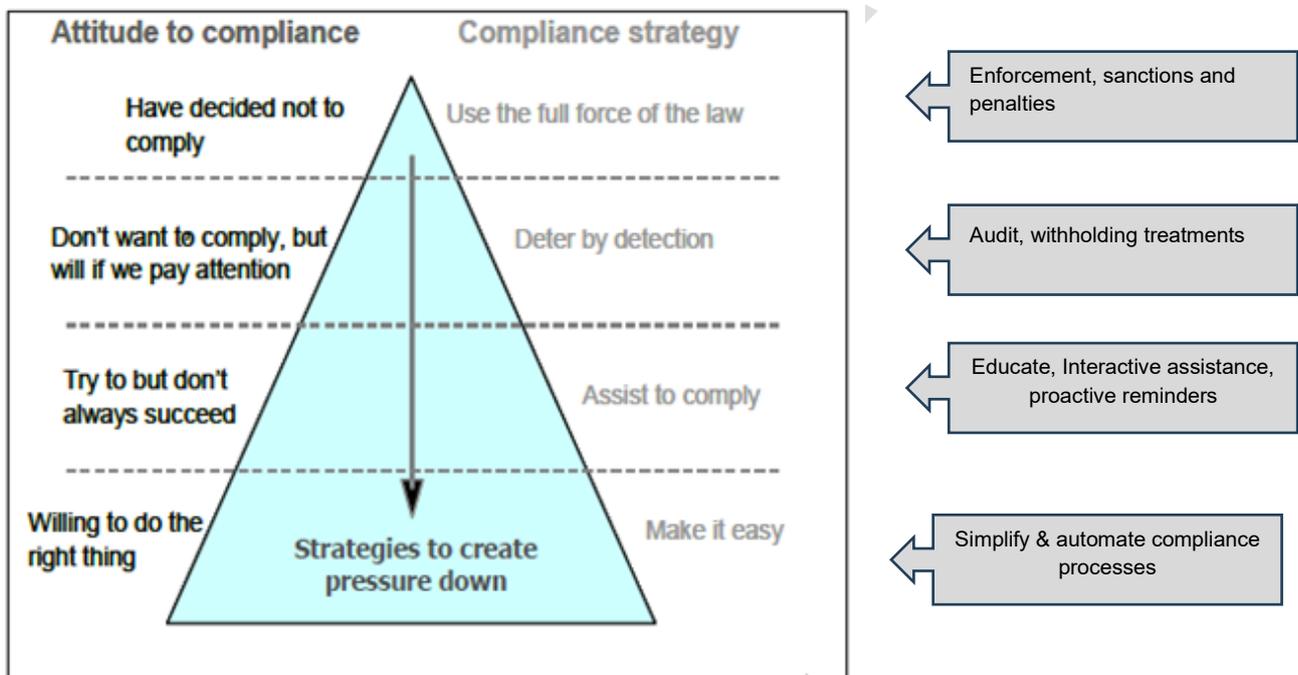
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COMPLIANCE RISK MANAGEMENT

The **Compliance Risk Management (CRM) Framework** is a strategic model for tax administrations to identify, assess, and prioritize risks related to taxpayer compliance. The framework provides a systematic approach for addressing risks, ensuring that resources are deployed effectively, and promoting voluntary compliance. The CRM process produces a Compliance Improvement Plan which lists prioritized risk treatment, and the CIP should provide the backbone for annual operational plans.

The Compliance Triangle, shown in Figure 2 below, is a model used to explain taxpayer behaviour and supports the Compliance Risk Management Framework. It classifies taxpayers based on their willingness to comply with tax obligations and helps tax authorities determine the most appropriate intervention strategies. The triangle divides taxpayers into three broad categories

Figure 2: The Compliance Triangle



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OPERATIONAL MEASURES OF SUCCESS

The table below reflect the operational key performance indicators in each key performance area. In the first year we set baselines and expect improvements annually as we execute the strategy.

Table 2: Operational Measures of Success

KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR	BASELINE	2025	2026	2027	2028	2029
Optimize Collections	Revenue to Target	108%	100%	100%	100%	100%	100%
	Cost to Revenue Ratio	3.7%	3.5%	3.5%	3.5%	3.5%	3.5%
Improve compliance	On-time filing rate (LTU and SOE in other branches)	84%	87%	90%	93%	95%	100%
	On-time payment rate (LTU and SOEs in other branches)	85%	87%	90%	93%	95%	100%
	Debt to Revenue	7%	6%	6%	5%	5%	3%
Leverage on Technology	Core system availability	99%	99.5%	99.6%	99.7%	99.9%	100%
Trade Facilitation	Clearance time	3 days	2.5 days	2 days	2days	1.5days	1 day
	Authorized Economic Operators	0	2	3	4	6	8
Internal Relationships	Staff Engagement	3	3.2	3.5	4	4.5	5
	Gender Balance	67:33	66:34	65:35	64:36	62:38	60:40
	Improve staff integrity (confirmed cases)	23	8	7	6	5	3
External Relationship	Public perception	88.8%	92%	93%	96%	98%	100%

7. DECLARATION OF STRATEGIC DIRECTION AND EFFECTIVENESS

To be strategically effective, we have analysed our environment, developed a vision, launched strategic programmes, and created metrics to assess the effectiveness of our strategy. It is the aim of this section to answer these questions, which are:

1. What is our strategic focus?
2. What is our vision measure of success?
3. What is our strategic goal
4. What are our strategic objectives?
5. What are our strategic programmes?

STRATEGIC ASSESSMENT AND FOCUS AREAS

The strategic plan is an outcome of the analysis of the following:

- Operational performance on the target set for the KPIs in the 4th CSP
- Assessment of the reform program in the 4th CSP
- Service delivery survey
- Key external stakeholder contributions
- Staff perception survey
- Staff focus groups
- GRA top management
- Focus groups with staff
- Report on Tax Compliance of SMEs in the Gambia, 2023.
- Disruptive technologies in Tax and Customs
- OECD's Tax Administration 3.0
- IMF's handbook on the tax Compliance Risk Management Framework
- SWOT analysis
- PESTLE analysis
- The National Development Plan

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The outcome of the environment analysis and engagement of key stakeholders resulted in the identification of five focus areas:

- Digital transformation of tax and customs processes as well an internal process
- Voluntary compliance
- Trade facilitation
- Optimization of internal processes
- Culture transformation

We developed strategic objectives to address our strategic focus areas, and strategic programmes for the strategic objectives. The aim of these objectives is to, through strategic focus, execute our 5V statements of vision.

We have created a ladder of strategic intent aimed at eventually achieving our ultimate vision. It ensures that strategic energy is directed and driven to smaller achievable super objectives. Our target for the current strategic period is to achieve V4, which will typify the end of our strategic period.

The “V5” system was used to determine our strategic direction. It entails a translation of five vision statements:

- V1 – ultimate desired reality.
- V2 – desired reality 15 years from now.
- V3 – desired reality 10 years from now.
- V4 – desired reality at the end of strategic period.
- V5 – 12-month vision, becoming irrelevant by the end of the first year of the strategic plan.

To make sure that we execute all the programmes with their action programmes (subordinate projects), we use the project management method, which aims to ensure that we complete our strategy on time, within budget, and at the pre-determined quality and quantity targets.

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OUR 5V MODEL – OUR ROADMAP TOWARDS OUR ULTIMATE VISION

Table 3: 5V Model

STATEMENTS	Measure of Success
V1 – Ultimate Vision To be a leading revenue administration recognised for excellence in revenue mobilisation and service delivery	100% Voluntary Compliance
V2 - 7th Corporate Strategic Plan	90%
V3 - 6th Corporate Strategic Plan	85%
V4 – 5th Corporate Strategic Plan (2025-2029)	75%
V5 – Current year	Establish baseline in 2025

STRATEGIC GOAL

To drive digital transformation across the GRA, enhancing revenue mobilization and trade facilitation through the adoption of disruptive technologies, streamlined processes, and effective stakeholder engagement. Our transformation program will focus on process re-engineering, automating operations, fostering a culture of innovation through change management, and ensuring necessary legislative reforms to support a modern, efficient tax administration.

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STRATEGIC OBJECTIVES AND STRATEGIC PROGRAMMES

The strategic goal shall drive the strategic objectives that will be achieved by executing strategic programs. The table below reflect the strategic objectives and the strategic programs.

Table 4: Strategic Objectives and Strategic Programmes

STRATEGIC OBJECTIVE	STRATEGIC PROGRAMME	PROGRAMME DESCRIPTION	EXPECTED IMPROVEMENTS
1. Improve Voluntary Compliance	VC - Voluntary Compliance Programme	Enhance taxpayer education, simplify and automate compliance processes, and introduce automated systems to identify non-compliance and support treatments	<ul style="list-style-type: none"> On time file and pay Voluntary compliance Revenue to target Improved domestic revenue Arrears growth
2. Enhance Trade Facilitation	TR - Trade Facilitation Programme	Implement initiatives in trade protocols, simplify and digitalize customs processes to expedite the flow of legitimate goods across borders.	<ul style="list-style-type: none"> Improved clearance time Authorised Economic Operator
3. Improve Internal Efficiencies	IE - Internal Efficiencies Programme	Streamline and automate internal processes to reduce costs of collections and improve service	<ul style="list-style-type: none"> Cost to revenue ratio High system availability
4. Transform GRA Culture	CT – Culture Transformation Programme	Develop strong leadership to create a "digital-first culture" within the GRA, enhancing innovation, competency, and the use of digital solutions	<ul style="list-style-type: none"> Staff engagement Gender balance Public Perception

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8. IMPLEMENTATION PLAN

The table below show the strategic programmes, the projects and associated estimated costs over the 5th CSP period. The detailed projects and their costs are detailed in the annexures to this strategy document.

Table 5: Strategic Programmes and Projects

STRATEGIC PROGRAM	EXPECTED OUTCOME	STRATEGIC PROJECTS	PROGRAM COSTS
VC - Voluntary Compliance Programme	Enhance taxpayer education, simplify and automate compliance processes, and introduce automated systems to identify non-compliance support treatment	<ul style="list-style-type: none"> Strengthen Compliance Risk Management Integrated Tax Administration System Legal Reform Automated Exchange of Information Electronic invoicing Client Experience 	D56m
TR - Trade Facilitation Programme	Implement initiatives in trade protocols, simplify and digitalize customs processes to expedite the flow of legitimate goods across borders.	<ul style="list-style-type: none"> ASYCUDA World Automate AEO Accreditation SMART Customs Trade Protocols Valuation Database 	D80m
IE - Internal Efficiencies Programme	Streamlined internal processes and structure resulting in reduced costs of collections	<ul style="list-style-type: none"> Strengthen Enterprise Risk Governance Establish Project Centre of Excellence Establish Business Process Management Centre of Excellence Upgrade ICT Infrastructure Establish Innovation Framework Establish data governance framework Strengthen ICT Governance 	D240.4m
CT – Culture Transformation Programme	A digital first culture of competent and motivated staff that lives the organizational values.	<ul style="list-style-type: none"> Leadership Development Enterprise Change Management Integrity Reimaging Relaunch Performance Management System Relaunch Competency Based Human Resources Management framework. 	D104.13m

9. STRATEGY MONITORING AND EVALUATION

We use a strategic scorecard to evaluate our strategy. Our scorecard hosts two primary “scoreboards”, where we score the following aspects:

1. A strategic programmes scorecard: Here we monitor the execution of our strategic programmes in terms of time, budget, and scope delivery.
2. An operational targets scorecard. Here we measure our operational targets in terms of achievement.

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OUR STRATEGIC PROGRAMMES SCORECARD

We get our strategic programmes through creating vision, exploring opportunities, assessing risks, and then merging that which must change into strategic programmes. Management owns these strategic programmes. In so, they shall be managed at the highest organisational level. Each strategic programme includes several projects. The programme directors will assign these projects to project managers. In so, officers at various levels of GRA execute our strategy. Each project owner will create a detailed project plan and then report frequent feedback to the Top Management team. We record all feedback in the strategic scorecard. We review performance monthly, and report to the Board's Reform and Modernization Subcommittee on a quarterly basis.

Table 6: Strategic Programmes Scorecard

PROGRAMME	PROGRAMME SCHEDULE (Milestones achieved, delivery on time)	BUDGET UTILIZATION (No budget adjustments or overruns pre-approve)	RISK MANAGEMENT (Risk identified and no overdue treatment)	ISSUES MANAGEMENT (Issues identified and no overdue Action)	FRAMEWORK COMPLIANCE (Comply with approved project management framework)	STAKEHOLDER SATISFACTION (Feedback collected and no overdue action)
VOLUNTARY COMPLIANCE						
TRADE FACILITATION						
INTERNAL EFFICIENCY						
CULTURE TRANSFORMATION						

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OPERATIONAL PERFORMANCE SCORECARD

We measure our operational performance through key performance indicators. These KPIs will recur year after year. Although we adjust the targets every year, the KPIs will remain the same. There are no specific action steps for each KPI, instead our business processes and procedures will ensure that we achieve them. The processes that fail to meet their targets will either be address by implementing the projects in the strategic plan or annual continuous improvement plans that are determined by the Compliance Improvement Plans.

We assess our operational performance every month, and report to the Board monthly. At the end of each financial year, we do a final assessment.

Table 7: Operational Performance Scorecards

KPA	KPI	BASELINE	THRESHOLD	TARGET	EXCEPTIONAL	COMMENTS
Optimize Collections	Revenue to Target	108%	95%	100%	104%	
	Cost to Revenue Ratio	3.7%	4.5	3.5%	3.3%	
Improve compliance	On-time filing rate	84%	85%	87%	90%	LTU and SOEs in other Branches
	On-time payment rate (LTU)	85%	85%	87%	90%	LTU and SOEs in other Branches
	Debt to revenue	7%	7%	6%	5%	
Leverage on Technology	Core system availability	99%	99%	99.5%	99.9%	
Trade Facilitation	Clearance time	3 days	3.5 days	2.5 days	2 days	
	Authorized Economic Operators	0	1	2	4	
Internal Relationships	Staff Engagement	3	3	3.2	3.3	
	Gender Balance	67:33	67:33	66:34	65:35	
External Relationship	Public perception	88.8%	90%	92%	95%	

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STRATEGIC RISK REGISTER

The **strategic risk register** (Annexure 10) allows us to identify, assess, and manage risks that could impact the achievement of the strategic goal and objectives. It shall ensure that we are aware of potential threats and opportunities at a high level, allowing us to make informed decisions and mitigate risks proactively. The risk register shall evolve over the life of the strategic plan.

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10. ANNEXURES

ANNEXURE 1: VOLUNTARY COMPLIANCE PROGRAM

PROJECT	PROJECT PURPOSE	TIMELINES	PROJECT ESTIMATED COST
VC01 – Compliance Risk Management Framework	CRM institutionalized and the Compliance Improvement Plan embedded as an integral part of risk identification and treatment of Customs and Domestic Taxes risks.	2025	TA support D7m
VC02 – Integrated Tax Administration System	Simplify tax processes and introduce a new tax system that automates tax compliance obligations for taxpayers This system will integrate with the broader tax ecosystem and replace the current GAMTAXNET system.	2025	Funded
VC03 – Legal Reform	Reform revenue administration legislation to support the customs and tax digitalization	2025	D10m
VC04 – Automated Exchange of Information	An AEOI System developed to facilitate sharing of relevant tax-related information (Financial and other pertinent data) among tax authorities in different jurisdictions to enhance tax compliance and combat tax evasion.	2027	D10m
VC05 – Electronic Invoicing System	Introduce a system to collect data directly from the taxpayer's source system for improved compliance and accountability	2025	PPP
VC06 – Client Experience Projects	Enhance taxpayer education and experiences through the use of multi-service platform for contact management (Call center, WhatsApp, etc.) and communications outbound messaging.	2026	Partially Funded D18m
VC07 – SICPA Project	Introduce digital tax stamps, fuel marking and revenue assurance systems (Mobile Network Operators)	2025	Partially D4m
VC 08 - Develop Research Capacity	Research capacity is enhanced to support the development of a more robust and effective compliance risk management system, leveraging data-driven insights to improve overall efficiency in compliance risk management.	2025	Partially / TA support D6m
VC 09 – Payment platforms integration	Interface with ecosystem partners' multiple payment platforms to make payment of revenue easier.	2025	Partially D1m
PROGRAMME TOTAL			D56m

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ANNEXURE 2: TRADE FACILITATION

PROJECT	PROJECT PURPOSE	TIMELINES	PROJECT COST
TF01 – Expand modules in ASYCUDA	Upgrade ASYCUDA and implement more modules such as pre-arrival and selectivity modules	2025 – 2029	D20m
TF02 – Implement WTO TFA Articles	Prioritize and implement article that include, Certificate of Origin, Advance Ruling, Coordinate Border Management, online appeals applications	2025 – 2029	D13m
TF03 – Introduce Valuation Database	Introduce the valuation database to curb under-valuation by traders	2027 – 2029	D5m
TF04 – Automate AEO Accreditation	Relaunch the Authorized Economic Operator program to boost uptake by extensive engagement, building capacity internally and adding attractive benefits.	2026 – 2028	D7m
TF06 – SMART CUSTOMS	Assess and adopt disruptive technology to transform Customs to improve trade facilitation and border security.	2025 - 2029	D35m
PROGRAMME TOTAL			D80m

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ANNEXURE 3: INTERNAL EFFICIENCIES

PROJECT	PROJECT PURPOSE	TIMELINES	PROJECT COST (NOT FUNDED)
IE01 – Strengthen Enterprise Risk Governance	ERM governance Strengthened for better risk awareness, informed decision-making, and enhanced resilience against adaptabilities.	2025 to 2026	Partially D10m
IE02 – Establish Project Centre of Excellence	A functional PO is established to streamline, coordinate, and improve project management practices, efficiency, and outcomes of projects. Effective project lifecycle management processes and governance structures shall accelerate the 5 th CSP projects implementation.	2025 to 2025	Funded
IE03 – Establish Business Process Management Centre of Excellence	Adopt a BPM framework to facilitate consistency in reengineering, monitoring and review of processes. Further, establish governance structures to supervise the process lifecycle.	2025 to 2025	D5m
IE04 – Upgrade ICT Infrastructure	An upgraded ICT Infrastructure with a robust cybersecurity infrastructure, employing a real-time, risk-based approach to information security to improve systems availability.	2025 – 2029	Partially D200m
IE05 – Strengthen ICT Governance	An established ICT Governance framework that controls, directs, evaluates, and monitors the implementation of ICT infrastructure and services.	2025 – 2025	D7m
IE06 – Establish Innovation Framework	Spearhead piloting and introduction of disruptive technologies (big data, cloud computing, artificial intelligence (AI), machine learning, IoT and APIs) to improve revenue administration.	2026 – 2027	D10.4m
IE08 – Computerize internal audit process	Enhanced Internal Audit functions that respond to improved business functions and mitigate risk	2026- 2028	D8m
PROGRAMME TOTAL			D240.4m

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ANNEXURE 4: CULTURE TRANSFORMATION

PROJECT	PROJECT PURPOSE	TIMELINES	PROJECT COST (NOT FUNNDED)
CT01 – Leadership Development	Equip leadership with capacity to guide the GRA's strategic direction and ensure effective execution.	2025 – 2026	D230k
CT02 – Enterprise Change Management	Establish an organizational framework for managing change to prepare internal and external stakeholders for the transformation that shall be introduced by the various programs in CSP 5.	2025 -2026	D6m
CT03 – Integrity Reimaging	Build public trust and improve integrity by improving integrity policies and processes then integrate into day-to-day operations.	2025 – 2029	D7m
CT04 – Relaunch Performance Management System	Cascade the strategic plan to all employees and link it to the performance management system	2025 – 2028	D950k
CT05 – Improve Organizational Productivity	Relaunch Competency Based Human Resources Management framework to prepare staff for a digital future	2025 – 2027	D220k
CT06 – Upgrade Infrastructure	Upgrade GRA infrastructure so staff could do their work in a conducive working environment for staff	2025 – 2029	D65m
CT07 - Relaunch Records Management System	Relaunch Records Management System to enhance service delivery, data protection, and confidentiality.	2025 – 2026	D1.2m
CT08 - Organizational Realignment	A restructured Authority that supports digital transformation agenda to enhance efficiency.	2025 - 2029	D330k
PROGRAMME TOTAL			D104.13m

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GRA STRATEGIC PLAN: 2025 TO 2029

ANNEXURE 5: STRATEGY RISK REGISTER

RISK	CAUSE	MITIGATION
Insufficient funds to implement strategic plan	<ul style="list-style-type: none"> Insufficient allocation from Gov Poor costing of projects 	<ul style="list-style-type: none"> Bilateral engagement Establish Project Management Office for support on project scheduling and costing
	<ul style="list-style-type: none"> Delayed availability of funds by Dev Partners 	<ul style="list-style-type: none"> Socialize strategic plan early Intensify donor engagement Training on donor project / reporting requirements
	<ul style="list-style-type: none"> Delayed availability of funds from Gov. 	<ul style="list-style-type: none"> Motivate for legislative change to enable withholding of collections for fund of GRA
Poor staff readiness for the transformation	<ul style="list-style-type: none"> Late preparation (identify change and its impact) of staff for the change Staff capacity to align to new competencies 	<ul style="list-style-type: none"> Have change streams in all projects Train change stream leaders on how to do Change Impact Assessment Consolidate change impact and engage with HR
Lack of buy-in / ownership (Internal)	<ul style="list-style-type: none"> Limited sensitization Poor participation by key players Resistance to change 	<ul style="list-style-type: none"> Finalize communication plan and allocate line manager the duty to get buy-in Roll PMS (link with incentives) Identify change champions
Lack of buy-in / ownership (External)	<ul style="list-style-type: none"> Limited sensitization Poor participation by key players Resistance to change (poor access to technology) Desire to maintain status quo for financial benefits by non-compliant stakeholders 	<ul style="list-style-type: none"> Use multiple channels for engagement Advocacy (Identify and use external champions of change) Strengthen platforms to interact with key partners (Clearing agents, Customs to business, Tax to business, Chamber of Commerce, Accountants)