

GHANA REVENUE AUTHORITY



4th STRATEGIC PLAN

ABRIDGED
FOURTH STRATEGIC PLAN
2023 – 2025

Theme:

Sustaining the Transformation **A**genda

ABOUT GHANA REVENUE AUTHORITY

Corporate Profile

The Ghana Revenue Authority was established by the Ghana Revenue Authority Act, 2009 (Act 791) as a body corporate charged with the responsibility of assessing, collecting, and accounting for the tax revenues in the country. The core mandate of the Authority is to ensure maximum compliance with all the relevant tax and customs related laws in order to ensure sustainable revenue mobilization for Government and the controlled and safe flow of goods across the country's borders.

Objects of the Authority

- Provide a holistic approach to tax and customs administration;
- Reduce administrative and tax compliance cost and provide better service to taxpayers;
- Promote efficient collection of revenue and the equitable distribution of tax burden and ensure greater transparency and integrity.
- Ensure greater accountability to Government for the professional management of tax administration;
- Improve information linkage and sharing of information among the Divisions of the Authority;
- Provide a one-stop service for taxpayers for the submission of returns and payment of taxes;
- Provide common tax procedures that enable taxpayers to be governed by a single set of rules; and
- Provide for other matters related to the improvement of revenue administration.

Functions of the Ghana Revenue Authority

The functions of the Authority as enacted by Act 791 are to:

- Assess and collect taxes, interest and penalties on taxes due to the Republic with optimum efficiency;
- Pay the amounts collected into the Consolidated Fund unless otherwise provided by Act 791 and other Acts;
- Promote tax compliance and tax education;
- Combat tax fraud and evasion and cooperate to that effect with other competent law enforcement agencies and revenue agencies in other countries;

- Advise District Assemblies on the assessment and collection of their revenue;
- Prepare and publish reports and statistics related to its revenue collection;
- Make recommendations to the Minister on revenue collection policy; and
- Perform any other function in relation to revenue as directed by the Minister or assigned to it under any other enactment.

Vision, Mission and Core Values

Our Vision

- To be a world-class Revenue Administration recognized for professionalism, integrity and excellence

Our Mission

- To mobilise revenue for national development in a transparent, fair, effective and efficient manner.

Our Values

The Authority in the discharge of its mandate is guided by the following core values:

Integrity	To be fair and honest
Fairness	To provide consistent and standardised service
Service	To provide timely and accurate responses when dealing with interactions from customers using channels of their choice
Teamwork	To work together to achieve our goals
Innovation	To build a culture that readily adapts to changes in the operating environment
Professionalism	To apply the requisite knowledge, skills and abilities to meet stakeholder expectations

STRATEGY FOR 2023-2025

Strategic Vision

The vision of the 4th Strategic Plan is to achieve a tax-to-GDP ratio of 17.5% and a minimum of B score for the 32 indicators of the nine Performance Outcome Areas (POAs) in the Tax Administration Diagnostic Assessment Tool (TADAT) by 2025.

Transformation Pillars

CG – Service, Accountability

- Driving the Authority to excellent service delivery with a sense of accountability towards our stakeholders.

SSD – Talent, Processes, Digital

- Aligning who we are, our working approaches, and what we work with to the holistic organizational performance outcomes.

DTRD - Revenue Growth, Compliance and Enforcement, e-Services

- Sustaining revenue growth with compliance and enforcement measures and taxation of emerging revenue sources.

Customs - Revenue Optimization, Digital Trade Facilitation, Intelligence and Risk Management.

- Enhancing management of risk and digitalizing processes to improve trade and optimize revenue.

Strategic Goals and Objectives

Codes	Goals	Codes	Objectives
1.0	Maximize Revenue	1.1	Strengthen targeted revenue sources
		1.2	Widen the tax net
		1.3	Minimise revenue leakages
2.0	Enhance Compliance and Enforcement of Tax and Customs Laws	2.1	Strengthen compliance and review tax laws and customs codes
		2.2	Promote trade and enhance preventive operations
3.0	Ensure Quality and Dynamic Customer Service Delivery	3.1	Enhance customer service
		3.2	Demystify taxes
4.0	Enhance ICT Culture	4.1	Digitalize internal processes and enhance data management to achieve productivity & efficiency
		4.2	Enhance tax and customs administration systems
5.0	Strengthen Organizational Health and Accountability	5.1	Enhance administrative health and accountability
		5.2	Enhance infrastructure
6.0	Enhance Employee Productivity and Professional Development	6.1	Enhance staff productivity
		6.2	Improve staff professional development

Table 3.1 Strategic Goals and Objectives

Goal 1: Maximize Revenue

Growing revenue to support national development is our overarching responsibility. Optimizing revenue from targeted sources and taking effective steps in minimizing revenue leakages as well as intensifying taxation of emerging revenue sources will be pursued vigorously.

Objectives and Initiatives

S/N	Objective	Code	Initiative
1.1	Strengthen targeted revenue sources	1.1.1	Improve revenue from selected Tax types <ul style="list-style-type: none"> - Improve taxation of HNWI - Increase VAT revenue (e-VAT) - Implement modified taxation system - Implement Unified Common Platform for Property rate collection.
		1.1.2	Improve processes of revenue sources <ul style="list-style-type: none"> - Effective monitoring of the extractive sector - Effective Management of Petroleum Operations - Effective implementation of Stamp Duty - Re-engineer Business processes in DTRD
1.2	Widen the tax net	1.2.1	Identify and register potential taxpayers <ul style="list-style-type: none"> - Rope in potential taxpayers from the 10 million individuals with GUIN - Develop land (geo-spatial) information system to map the location of businesses
		1.2.2	Intensify taxation of emerging revenue sources <ul style="list-style-type: none"> - Taxation of the digital economy (e-commerce and m-commerce) - Taxation of gaming industry - International taxation
1.3	Minimize revenue leakages	1.3.1	Improve tax filing and payment <ul style="list-style-type: none"> - TADAT Field Guide Performance Outcome Areas 4 & 5 - Strengthen procedures for management of debt
		1.3.2	Promote accurate reporting in declarations -TADAT Field Guide Performance Outcome Area 6
		1.3.3	Strengthen tax dispute resolution processes <ul style="list-style-type: none"> - TADAT Field Guide Performance Outcome Area 7

Table 3.2- Goal 1: Maximize Revenue

Goal 2: Enhance Compliance and Enforcement of Tax and Customs Laws

GRA will strengthen and enforce various tax processes and procedures, and customs regimes to curb the incidence of tax evasion whilst mitigating risk to revenue through intelligence-driven risk management. Some tax and customs laws will be reviewed for operational efficiency. Preventive operations will be enhanced by establishing Units and putting in place measures to combat organized crime.

Trade facilitation and strict adherence to all preferential trade agreements including public safety and protection will be key in conforming to international good practice in the Plan.

Objectives and Initiatives

S/N	Objective	Code	Initiative
2.1	Strengthen compliance and review Tax laws and Customs codes	2.1.1	Promote Effective Risk Management <ul style="list-style-type: none"> - TADAT Field Guide Performance Outcome Area 2 - Improve intelligence-driven risk management
		2.1.2	Drive compliance and enforcement measures <ul style="list-style-type: none"> - Implement electronic cargo tracking system (SIGMAT) - Intensify monitoring and control of suspense regimes - Improve capacity of Customs Technical Services Bureau (CTSB) - Introduce Advance Passenger Information System (APIS) - Implement Green Customs - Deploy weighing equipment and scanners at all Customs controlled areas - Implement the tax exemption law
		2.1.3	Streamline Tax laws and Customs codes <ul style="list-style-type: none"> - Review procedures and processes in the management of suspense regimes - Review Customs Codes volumes 1, 2 & 3 - Re-engineer all processes in Customs - Review relevant Tax laws

S/N	Objective	Code	Initiative
2.2	Promote Trade and enhance Preventive Operations	2.2.1	Facilitate International trade <ul style="list-style-type: none"> - Measure and improve turnaround time at the ports - Establish international cooperation with customs agencies to facilitate trade - Ensure strict adherence to all preferential trade agreements and rules of origin
		2.2.2	Boost preventive operations <ul style="list-style-type: none"> - Revamp Customs Counter Terrorism Unit (CCTU) - Combat organized crime/illicit financial flows - Establish Marine Unit

Table 3.2: Goal 2- Enhance Compliance and Enforcement of Tax and Customs Laws

Goal 3: Ensure Quality and Dynamic Customer Service Delivery

A superior taxpayer experience will be created by improving internal and external customer service to promote a culture of "personal accountability". The Authority will focus on enhancing taxpayer service delivery through the implementation of taxpayer targeted initiatives such as Customer Relationship Management System (CRMS) to stay connected to taxpayers. Taxpayer education will be based on segmented communication strategies to make it easier for taxpayers to fulfill their tax obligations.

Objectives and Initiatives

S/N	Objective	Code	Initiative
3.1	Enhance customer services	3.1.1	Improve taxpayer relationship <ul style="list-style-type: none"> - Introduce Customer Relationship Management System (CRMS) - Upgrade and resource pilot call centre into a functional 24-hour customer contact centre with multi and omni channels
		3.1.2	Support voluntary compliance <ul style="list-style-type: none"> - TADAT Field Guide Performance Outcome Area 3
		3.1.3	Build capacity in internal and external communication ensuring that CPA unit is adequately resourced
3.2	Demystify taxes	3.2.1	Simplify taxpayer education <ul style="list-style-type: none"> - Review all public notices, brochures, flyers on all tax types - Develop simplified information for taxpayers on tax and customs laws - Intensify segmented taxpayer education
		3.2.2	Simplify service delivery <ul style="list-style-type: none"> - Simplify taxpayer processes and make it easier and more straightforward to interact with GRA

Table 3.3: Goal 3-Ensure Quality and Dynamic Customer Service Delivery

Goal 4: Enhance ICT Culture

GRA's core value of Innovation seeks to build a robust technological culture by continuously improving its digitalization of operational processes. The Authority will create a synergy between Customs and Domestic Tax and leverage on third-party data for optimum operational advantage. The ICT infrastructure will be upgraded to standard with enhanced data management systems.

Objectives and Initiatives

S/N	Objective	Code	Initiative
4.1	Digitalise internal processes and enhance data management to achieve productivity & efficiency	4.1.1	Develop and implement an ICT Strategy
		4.1.2	Modernize and automate internal processes <ul style="list-style-type: none"> - Modernize the middle office - SMART Office - Automate payment process, stores requisition, facilities maintenance requests, logistics request process, fixed asset register - Implement an internal cashless system
		4.1.3	Improve data management <ul style="list-style-type: none"> - Develop data modelling platform and tools - Upgrade network connectivity - Develop data strategy and governance model
4.2	Enhance tax and Customs administration systems	4.2.1	Deploy Customs operational systems <ul style="list-style-type: none"> - Roll out all modules in ICUMS - Full implementation of valuation database management System - Implement ISO 9001:2015 (Quality management systems) and ISO/IEC 27001:2013 standards (Information Security Management Systems)
		4.2.2	Develop an automated system for DTRD(ITAS) <ul style="list-style-type: none"> - Implement a single fully automated system for DTRD - Implement a digital exemptions database
		4.2.3	Improve Integrity of taxpayer Database <ul style="list-style-type: none"> - TADAT Field Guide Performance Outcome Area1

Table 3: Goal 4- Enhance ICT Culture

Goal 5: Strengthen Organizational Health and Accountability

GRA will redefine its institutional capabilities, exhibit professionalism and accountability to promote trust in its internal and external operations. The Authority will promote efficient revenue management, expand physical presence and infrastructure, and enhance workforce planning.

Objectives and Initiatives

S/N	Objective	Code	Initiative
5.1	Enhance administrative health and accountability	5.1.1	Improve administrative efficiency <ul style="list-style-type: none"> - Review organizational structure and core values - Improve workforce planning
		5.1.2	Promote efficient revenue management <ul style="list-style-type: none"> - TADAT Field Guide. Performance Outcome Area 8
		5.1.3	Improve transparency and accountability <ul style="list-style-type: none"> - TADAT Field Guide. Performance Outcome Area 9
5.2	Enhance infrastructure	5.2.1	Improve physical infrastructure <ul style="list-style-type: none"> - Expand GRA physical presence - Develop the GRA-Customs village at Dawhenya - Construct Re-examination Bays to facilitate clearing at the Ports - Design and construct a purpose- built Customs Laboratory to meet international standards
		5.2.2	Rebrand GRA <ul style="list-style-type: none"> - Build a brand synonymous with GRA’s values of professionalism, integrity, accountability and trust

Table 3.5: Goal 5- Strengthen Organizational Health and Accountability

Goal 6: Enhance Employee Productivity and Professional Development

The Authority will create the requisite environment for the professional development of staff who are the key drivers of our tax administration strategy. GRA will ensure that it has the right people to deliver at present and in the near future by identifying and enhancing the skills that our employees need to excel in their positions. The Authority will recognise and motivate staff for contributing towards its reputation as a creditable organisation.

Furthermore, to increase staff satisfaction and productivity, the Authority will improve its scheme of service, enhance performance management system, promote succession management & leadership and deliver “Game Changer” training programmes.

Objectives and Initiatives

S/N	Objective	Code	Initiative
6.1	Enhance staff productivity	6.1.1	Implement HR policies and procedures <ul style="list-style-type: none"> - Monitor and improve Performance Management System -360 - Improve succession Management and leadership development - Implement GRA Scheme of Service - Review HR policies to align with the transformation agenda
		6.1.2	Improve staff motivation <ul style="list-style-type: none"> - Design and implement a Total Reward Strategy - Support gender mainstreaming within the GRA workforce
6.2	Improve staff professional development	6.2.1	Build employee professional capacity <ul style="list-style-type: none"> - Develop ethics-oriented training - Introduce TADAT training for SROs and above - Reinroduce Basic Professional Course in Taxation for DTRD new recruits and untrained DTRD staff - Roll out digital-assisted learning programmes for IT Training Institute - Develop and implement a structured and multi-year training program for key skills in Customs and DTRD - Establish Customs Tactical Training School (CuTTS)
		6.2.2	Improve skills and competencies Build and deliver ‘Game Changer’ training programme

Table 3.6: Goal - Enhance Employee Productivity and Professional Development

STRATEGIC MEASURES AND KEY PERFORMANCE INDICATORS

Goal 1: Maximize Revenue

S/N	Performance Indicator	Strategic Measure	Baseline 2022	Annual Targets		
				2023	2024	2025
Objective 1.1: Strengthen Revenue from Targeted Sources						
1.	Tax-to-GDP Ratio (non-oil)	Growth in Revenue (%)	13.8 (Provisional)	14.8	16.3	17.5
2.	Percentage growth in Tax Revenue	Growth in Total Revenue (%)	27.6	47.7	26.3	19.3
3	Percentage growth in VAT revenue (Domestic)	Growth in VAT Revenue (%)	29.8	74.2	30	26.4
4	Percentage growth in Rent revenue	Growth in Rent Revenue (%)	39,217,923	479,533,042 (1123 %)	503,509,694 (5.0 %)	563,930,857 (12%)
5	Percentage growth in HNWI revenue	Growth in HNWI Revenue (%)	213,905,402	220,00,000 (2.8%)	300,000,000 (36.3%)	420,000,000 (40.0%)
6	Yield from Stamp Duty	Growth in Stamp Duty Revenue (%)	120,702,771	150,000,000 (24.27%)	200,000,000 (33.3 %)	250,000,000 (25 %)
7	Yield from Capital Gains Tax	Growth in Capital Gains Revenue (%)	6,000,000	25,000,000 (316%)	30,000,000 (20 %)	35,000,000 (16.66 %)

Objective 1.2: Widen the Tax net

8.	Taxpayer Population & % growth	PAYE	Change in Taxpayer base (%)	45,585 (6 %)	50,144 (10 %)	54,511 (8.7 %)	62,743 (15.1 %)
		Corporate Tax		53,206 (12 %)	57,356 (7.8%)	59,363 (3.5 %)	68,742 (15.8 %)
		Self Employed		68,385 (16 %)	73,767 (7.9%)	75,671 (2.6%)	81,724 (8 %)
		VAT		48,939 (12%)	52,217(6.7%)	55,262 (5.8 %)	58,854(6.5%)
9.	Yield from e-Commerce & % growth		% Growth in yield	209.43 million	261.79 million (25%)	327.24 million (25%)	409.05 million (25%)
10.	Yield from Gaming Tax		% Growth in yield			1.0 billion	

Objective 1.3: Minimize Revenue Leakages

11.	Audits conducted as a percentage of audits targeted		Audit performance	60.22%	100%	100%	100%
12.	Post Clearance Audits Performed			253	278	306	340
13.	On - time filling rate	LTO CIT	Return Filing Compliance (%)	87.54	100	100	100
		CIT		38	38.7	40.5	45
		Self-Employed		29.4	30.9	32	35
		LTO VAT		93.82	100	100	100
		VAT		90	95.2	98.41	99.00

		Excise		84	89	95	100
		LTO Excise		100	100	100	100
		CST		100	100	100	100
14.	On- time payment rate	PAYE	Payment Compliance (%)	96.5	97.5	98.0	98.5
		LTO PAYE		97.45	100	100	100
		CIT		78.36	78.55	79.24	80.5
		Self-Employed		64.25	68.87	71.24	75.5
		LTO VAT		98.10	100	100	100
		VAT	Payment Compliance (%)	74.29	86.41	90.00	90.50
		Excise		96.45	98.72	98.91	100.00
15.	Debt Recovery Rate		Debt recovery	23.6%	30%	30%	30%
16.	Debt to Revenue Ratio		%	8.40%	4.74%	3.17%	2.18%
17	Percentage of audit cases selected through the audit risk engine		Audit selection %	Nil	Risk engine in GITMIS enhanced	100%	100%

GOAL 2: Enhance Compliance and Enforcement of Tax and Customs Laws

S/N	Performance Indicator	Strategic Measure	Baseline 2022	Annual Targets		
				2023	2024	2025
Objective 2.1: Strengthen Compliance and review Tax and Customs laws						
18	Level of implementation of SIGMAT	Implementation Status of SIGMAT	Completed integration with ICUMS. Interconnection with Cote d'Ivoire and Togo 80% completed. Mali, Niger, Burkina 60% complete	Testing of interconnectivity between Ghana, Togo and Cote D'Ivoire	Testing of interconnectivity between Ghana, Mali, Burkina Faso and Niger	Testing of interconnectivity between Ghana, Benin and Nigeria
19	Percentage of cargo cleared under green channel to total cargo clearance.	Level of compliance	17.8%	20%	25%	30%
20.	Percentage completion of review of suspense regime processes.	Status of review (%)	Not started	30%	70%	100%
21.	Percentage completion of review of Customs Codes volumes 1, 2 & 3.	Status of review (%)	Not Started	Code 1	Code 2	Code 3

Objective 2.2. Promote Trade and enhance Preventive Operations

22	Clearance Time Study	Survey of Turnaround time at ports (%)	Below 50% complete. Data collection completed for KIA and Tema. Aflao and Paga outstanding.	100%		
23.	Percentage completion of Marine Unit	Establishment of Unit %	Not started	50	80	100

Goal 3: Ensure Quality and Dynamic Customer Service Delivery

S/N	Performance Indicator	Strategic Measure	Baseline 2022	Annual Targets		
				2023	2024	2025
Objective 3.1: Enhance Customer Services						
24.	Percentage completion of 24-hour Customer Contact Centre	Completion of Contact Centre %	Below 50 Software to be procured	50	100	-
25.	Level of Taxpayer Satisfaction	Taxpayer satisfaction %	71	75	80	85
26.	Level of Taxpayer Knowledge of tax laws and processes	Taxpayer Knowledge of tax laws %	53	70	75	80
Objective 3.2: Demystify Taxes						
27	Development of simplified information for taxpayers on tax and customs laws	Simplified information in place (%)	10	60	100	

Goal 4: Enhance ICT Culture

S/N	Performance Indicator	Strategic Measure	Baseline 2022	Annual Targets		
				2023	2024	2025
Objective 4.1: Automate Internal Processes and Enhance Data Management to Achieve Productivity & Efficiency						
28	Long-term IT strategy in place	Development of strategy	Not started	20%	100%	
29	Level of Automation of internal processes	Status of automation (%)	20	40	65	100
30.	Percentage completion of network connectivity	Status of completion (%)	70	100		
Objective 4.2: Enhance Tax and Customs Administration Systems						
31	Level of implementation of ITAS	Status of ITAS	Procurement process initiated	1.Finalise procurement process. 2.Complete Business Process Re-engineering for Taxpayer Services (TPS), CEDM, Audit, Refund, Risk & Investigation. 3.Develop Phase 1 modules: Registration, Filing & Payment 4.Migrate Data. 5.Go live	1.Develop/ Customise Phase 2 and phase 3 modules (CEDM, Audit etc.) 2.Migrate Data. 3.Go live	Warranty and Maintenance Support

32.	Percentage implementation of ICUMS modules	Completion and Rollout of modules (%)	90% completed	100% completed and rolled out			
33	Percentage completion of valuation database management system	Implementation of valuation database management System	Systems developer, Ghana Link, selected	50% development of valuation database	100% developed		
34	Percentage of tax returns filed electronically	LTO PAYE	Tax returns filed electronically by tax types (%)	95	100	100	100
		LTO CIT		92	100	100	100
		LTO VAT		95.8	100	100	100
		LTO Excise		100	100	100	100
		Other TSCs PAYE		78	85	85	85
		Other TSCs CIT		44	70	85	85
		Other TSCs PIT		39.4	70	85	85
		Other TSCs VAT		93	100	100	100
		Other TSCs Excise		84	85	85	85

Goal 5: Strengthen Organizational Health and Accountability

S/N	Performance Indicator	Strategic Measure	Baseline 2022	Annual Targets		
				2023	2024	2025
Objective 5.1: Enhance Administrative Health and Accountability						
35	Administrative Cost to Total Revenue	Administrative cost of collection %	2.72	2.2	2.0	1.8
36.	Level of public perception of GRA	Perception Index	3.6	3.8	4.0	4.3
Objective 5.2: Enhance Infrastructure						
37	Percentage completion of Design and construction of a purpose- built Customs Laboratory to meet international standards	Status of Laboratory (%)	Land identified. Drawings completed	20%	60%	100%
38	Percentage completion of Construction Re-examination Bays to facilitate clearing at the Ports	Status of construction (%)	Not Started	20%	60%	100%
39	Percentage completion of GRA- Customs Village	Status of the GRA Customs Village	Not started	10%	50%	100%

Goal 6: Enhance Employee Productivity and Professional Development

S/N	Performance Indicator	Strategic Measure	Baseline 2022	Annual Targets		
				2023	2024	2025
Objective 6.1: Increase Staff Productivity						
40	Level of implementation of performance management	Development and rollout (%)	75% complete. Framework developed & approved. Roll out 50%	100% completed	100% rolled out	
41	Level of Implementation of GRA Scheme of Service	Development and rollout (%)	80% developed	100% developed	100% rolled out	
42	Level of Implementation of Succession planning	Development and rollout (%)	Framework developed and approved by board.	100% developed	100% rolled out	
43	Level of implementation of Total Reward Strategy	Development and rollout (%)	Below 50% development. Outcome of survey submitted. Comprehensive report and design of reward system outstanding	100% developed	100% rolled out	
Objective 6.2: Improve Staff Professional Development						
44	Level of implementation of digital-assisted learning programmes for IT Training Institute	Development and rollout %	Not Started	100% developed	100% rolled out	
45	Level of Establishment of Customs Tactical Training School	Status of school	Land identified	10%	60%	100%