



GROUP 1 - INTEGRITY

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INTEGRITY

ISSUES

1. **Morality of tax officers and taxpayers**
2. Competencies of tax officers
3. Low level of taxpayer's awareness of tax obligations
4. Contacts between tax officers and taxpayers

1A. MORALITY OF TAX OFFICERS



Solutions:

- Internal control - Procedures to follow
- Competitive salaries/rewards
- Training of values
- Presence of internal investigation unit

1B. MORALITY OF TAXPAYERS

Solutions:

- Strengthen tax laws/regulations
- Publicity of punishment for tax offenders
- Marketing of the benefits of taxation to the public/Education to the young
- Stepping up of audit programs

2. COMPETENCIES OF TAX OFFICERS



Solutions:

- Provide training/guidance
- Rotation of staff
- Competitive salaries
- Promotion



3. LOW LEVEL OF TAXPAYERS' AWARENESS OF TAX OBLIGATIONS

Solutions:

- Training/Education



4. CONTACTS BETWEEN TAX OFFICERS AND TAXPAYERS

Solutions:

- Rotation of staff
- Code of conduct – e.g. 2 tax officers to 1 taxpayer
- Quality assurance/Management controls

ACTION PLANS – TAX OFFICERS



1. Internal control

- Prepare guidelines/procedures for officers to follow;
- Segregation of duties;
- Strengthen internal audit area

ACTION PLANS – TAX OFFICERS



2. Competitive salaries

- Hire of consultant to evaluate the market salaries;
- Evaluate the cost of tax collection;
- Propose for new remuneration based on the results of the evaluations

ACTION PLANS – TAX OFFICERS



3. Training of values

- Formulate the values that will socialize to the officers;
- Design the training methods;
- Conduct training

ACTION PLANS – TAX OFFICERS



4. Presence of internal investigation unit
 - Recruitment of staff for the set up of internal investigation unit;
 - Avenues for staff to report on allegations (anonymously)

ACTION PLANS – TAXPAYERS



1. Strengthen tax laws/regulations
 - Prepare manuals;
 - Propose to amend/simplify tax laws for easy understanding

ACTION PLANS – TAXPAYERS



2. Publicity of punishment for tax offenders

- Media publication of the punishment facing tax offenders;
- Provide advertisement including outdoor and the media

ACTION PLANS – TAXPAYERS



3. Marketing of the benefits of taxation to the public/Education to the young
 - Include a syllabus on taxation in the education system

ACTION PLANS – TAXPAYERS

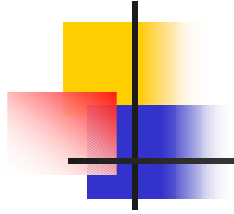


4. Stepping up of audit programs
 - Setting of targets;
 - Training on the use of auditing tools to conduct audits more efficiently



INTEGRITY

*"You say what you do,
you do what you say"*



THE END

THANK YOU