



**ZAMBIA
REVENUE
AUTHORITY** | *My Tax
Your Tax
Our Destiny*



**Enhanced
revenue
collection**



**Satisfied and
knowledgeable
taxpayers**



**Simplified,
efficient and reliable
business systems**



**Committed,
competent and high
performing workforce**

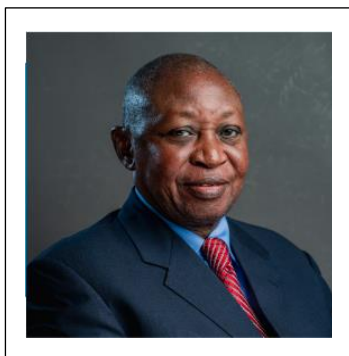
Corporate Strategic Plan

2022 - 2026

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MESSAGE FROM THE CHAIRPERSON



On behalf of the Governing Board, Management and staff of the Zambia Revenue Authority (ZRA), I am delighted to present the revised 2022 – 2026 Corporate Strategic Plan (CSP) for the Zambia Revenue Authority (ZRA), which builds upon and extends the foundation established in the 2022 – 2024 CSP. The 2022 – 2024 CSP has been extended by two years to align with the requirements of the National Planning and Budgeting Act No.1 of 2020, which requires strategic plans to be aligned with the timelines and priorities of the country's National Development Plan. Accordingly, this revised 2022 – 2026 CSP is aligned with Zambia's Eighth National Development Plan (8NDP), which articulates the country's strategic development priorities and implementation strategies for the period 2022 – 2026.

In 2024, the Authority implemented a New Operating Model (NOM) in order to shift from a tax type to a taxpayer focused model. This resulted in the merger of Direct and Indirect Taxes and Excise Divisions to form the Domestic Taxes Division. Further, the Board approved the establishment of two new Divisions namely; Business Facilitation and Corporate Services to streamline support services to taxpayers and staff. The Board also increased the ZRA staff establishment to 2783 from 2581 to increase the number of staff in Operations.

The overarching principle guiding this Strategic Plan is to ensure that the ZRA effectively delivers on its mandate, thus, contributing to the attainment of the objectives of the National Development Plan and Vision 2030. Central to this is a robust focus on enhancing domestic revenue mobilisation to support Zambia's economic diversification and inclusive growth agenda.

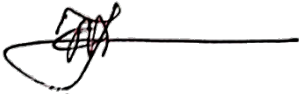
In the 2022 – 2024 version of the CSP, the Authority demonstrated its commitment to the achievement of its vision of being *"a model of excellence in revenue administration and trade facilitation"*. It also laid the groundwork for developing a modern tax administration, enabling the successful execution of its mission to *"optimise and sustain revenue collection and administration for a prosperous Zambia"*. Notably, the Authority implemented administrative reforms that improved tax collection, broadened the tax base and enhanced operational efficiency.

This revised Strategic Plan reinforces our path forward, ensuring that the ZRA remains resilient and strategically positioned to leverage opportunities in an ever-evolving global digital landscape. The Authority will prioritize key areas, including increasing revenue collection, enhanced compliance and improving operational excellence through digital transformation, taxpayer education and human capital development.

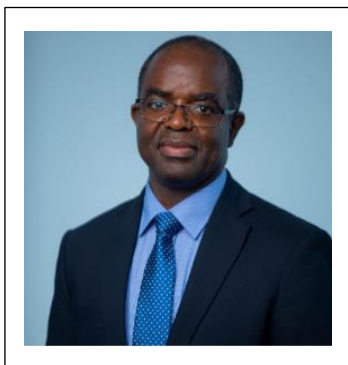
On behalf of the Board, I am confident that this revised CSP positions ZRA for continued success as we strive for a prosperous Zambia. I extend my sincere gratitude to everyone

who participated in the development of this Strategic Plan and urge all stakeholders to continue supporting its successful implementation.

Together, we will ensure ZRA's sustained success and a prosperous future for Zambia.

A handwritten signature in black ink, consisting of a stylized 'C' followed by a horizontal line and some scribbles.

Dr. Caleb Fundanga
BOARD CHAIRPERSON



FOREWORD BY THE COMMISSIONER GENERAL

This extended Corporate Strategic Plan (2022–2026) provides a pivotal opportunity for Zambia Revenue Authority (ZRA) to build on the solid foundation and innovative trajectory established by the 2022-2024 CSP, which was scheduled to end in 2024. The 2022-2024 CSP was extended in order to align it with the National Planning and Budgeting Policy. This Plan, developed through comprehensive stakeholder consultations, reflects our collective vision to position ZRA as “a model of excellence in revenue administration and trade facilitation”.

The revised Plan continues to anchor on the following four Strategic Pillars and their respective Key Results Areas (KRA):

- i. Tax Compliance (*KRA - Enhanced revenue collection*)
- ii. Customer Focus and Collaboration (*KRA - Satisfied and knowledgeable taxpayers*)
- iii. Process Efficiency (*KRA - Simplified, efficient, and reliable business systems*)
- iv. Right People (*KRA - Committed, competent and high performing workforce*)

At the core of this Plan lies our unwavering commitment to modernise tax administration and foster compliance through automatic exchange of information (AEOI) and data-driven approaches. Our efforts are focused on enhancing efficiency, effectiveness, and transparency across all facets of our operations. By integrating systems with key entities both locally and regionally, we aim to streamline operations, gain deeper insights into taxpayer behaviour, and refine strategies to address compliance risks more effectively. This integration will also enable us to adapt our services to the evolving needs of our stakeholders, ensuring a responsive and forward-looking tax administration framework.

In order to streamline its operations, the Authority implemented the New Operating Model. Under the NOM the organisational structure has four Commissioner led Divisions: Customs Services (CUST); Domestic Taxes (DOMT); Business Facilitation (BF); and Corporate Services (CS). Prior to this change, the structure was tax type focused with Direct and Indirect Taxes and Excise operating as two separate divisions. The two Divisions were merged to create the Domestic Taxes Division, thereby shifting to focusing on taxpayers from tax types. Further, in order to improve service delivery to taxpayers and optimise revenue collection, two new Divisions were established namely; Business facilitation and Corporate Services. In addition, the ZRA staff establishment was increased to 2783 from 2581. The increase provided additional staff numbers in operations and taxpayer services. In order to increase the ZRA footprint across the country and provide end to end taxpayer

services, three regional directorates were created in the Domestic Taxes Division to work alongside the already existing Customs structure.

This Strategic Plan builds on the successes of its predecessor, creating an impetus that will thrust the ZRA to even greater achievements. As we embark on this transformative journey, we reaffirm our commitment to contribute to Zambia's economic growth and sustainable development through enhanced revenue mobilization and trade facilitation.

I extend my heartfelt gratitude to our valued stakeholders – taxpayers, businesses, the Government local authorities and our dedicated staff. Your unwavering support and collaboration remain central to our success. Together, we will continue along this transformative path, ensuring that ZRA remains a beacon of progress and a catalyst for Zambia's economic prosperity.



Dingani Banda
COMMISSIONER GENERAL

LIST OF ABBREVIATIONS AND ACRONYMS

ADOP	Annual Divisional/Departmental Output Plan
AEOI	Automatic Exchange of Information
AI	Artificial Intelligence
AIT	Advance Income Tax
API	Application Programming Interface
ASYCUDA	Automated System for Customs Data
BCM	Business Continuity Management
BCP	Business Continuity Plan
BFD	Business Facilitations Division
BIDA	Bulk Intelligence Data Analysis
BMS	Block Management System
BoZ	Bank of Zambia
BS/LEGAL	Board Secretary/Legal Counsel
CBES	Cross Border Electronic Services
CBM	Coordinated Border Management
CoC	Cost of Collection
COMESA	Common Market for Eastern and Southern Africa
COVID 19	Coronavirus Disease
CSD	Corporate Services Division
CSP	Corporate Strategic Plan
CTEP	Customs Temporary Export Permit
CUST	Customs Services
CVS	Customs Validation System
DEPTs	Departments
DIVs	Divisions
DOMT	Domestic Taxes
eBOP	Electronic Balance of Payment
ECTS	Electronic Cargo Tracking System
e-GP	Electronic Government Procurement
ENF	Enforcement Department
EOI	Exchange of Information
ERB	Energy Regulation Board
ERMS	Electronic Records Management System
ESD	Executive Support Department
ESG	Environmental, Social, and Governance
eTCC	Electronic Tax Clearance Certificate
GDP	Gross Domestic Product
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
HIPI	High Income and Prominent Individuals

HQ	Headquarters
HR	Human Resource
ICT	Information and Communication Technology
IEC	International Electrotechnical Commission
IFMIS	Integrated Financial Management Information Systems
INRIS	Integrated National Registration Information System
INTERPOL	International Criminal Police Organization
INV	Investigations
IPM	Innovations and Project Management
ISO	International Organisation for Standardization
ISO/IEC 27001	International Standard for Information Security Management
KAIZEN	Continuous Improvement
KPI	Key Performance Indicator
KRA	Key Result Area
MNO	Mobile Network Operator
MOFNP	Ministry of Finance and National Planning
MOSES	Mineral Output Statistical Evaluation System
MoU	Memorandum of Understanding
MTRS	Medium-Term Revenue Strategy
NAPSA	National Pensions Scheme Authority
NDP	National Development Plan
NFS	National Financial Switch
NOM	New Operating Model
NRFA	National Road Fund Agency
NSF	Non-Standard Features
PACRA	Patents and Company Registration Agency
PAYE	Pay As You Earn
PCA	Post Clearance Audits
PPP	Public Private Partnership
R&D	Research and Development
RCS	Research and Corporate Strategy
RDA	Road Development Agency
RRA	Rwanda Revenue Authority
RTGS	Real Time Gross Settlement
RTSA	Road Transport and Safety Agency
SADC	Southern African Development Community
SAP	System Applications and Products
SI	Statutory Instrument
SLA	Service Level Agreement
SMM	Senior Management Members
SO Class	Strategy Object Class
SOP	Standard Operating Procedures
SPV	Special Purpose Vehicle
SWOT	Strengths, Weaknesses, Opportunities and Threats
TARPS	Tax Administration Refund Processes Systems

TCC	Tax Clearance Certificate
TO1	TaxOnline (I) system
TO2	TaxOnline (II) System
TOT	Turnover Tax
TSE	Taxpayer Service and Education
VAT	Value Added Tax
WiFi	Wireless Fidelity
ZAMRA	Zambia Medicines Regulatory Authority
ZEMA	Zambia Environmental Management Agency
ZICTA	Zambia Information and Communications Authority
ZILAS	Zambia Integrated Land Administration System
ZPPA	Zambia Public Procurement Agency
ZRA	Zambia Revenue Authority

EXECUTIVE SUMMARY

The Corporate Strategic Plan

This is the Corporate Strategic Plan for the Authority covering the period 2022-2026. Based on the Balanced Scorecard Model, the Plan was developed consultatively around the following Vision, Mission and Core Values:

Vision Statement

A model of excellence in revenue administration and trade facilitation

Mission Statement

To optimise and sustain revenue collection and administration for a prosperous Zambia

Core Values

*Taxpayer Focus
Integrity
Professionalism
Innovation
Networking*

Figure 1 presents an overview of the CSP 2022-2026 in terms of strategic pillars, key result areas and strategic objectives.

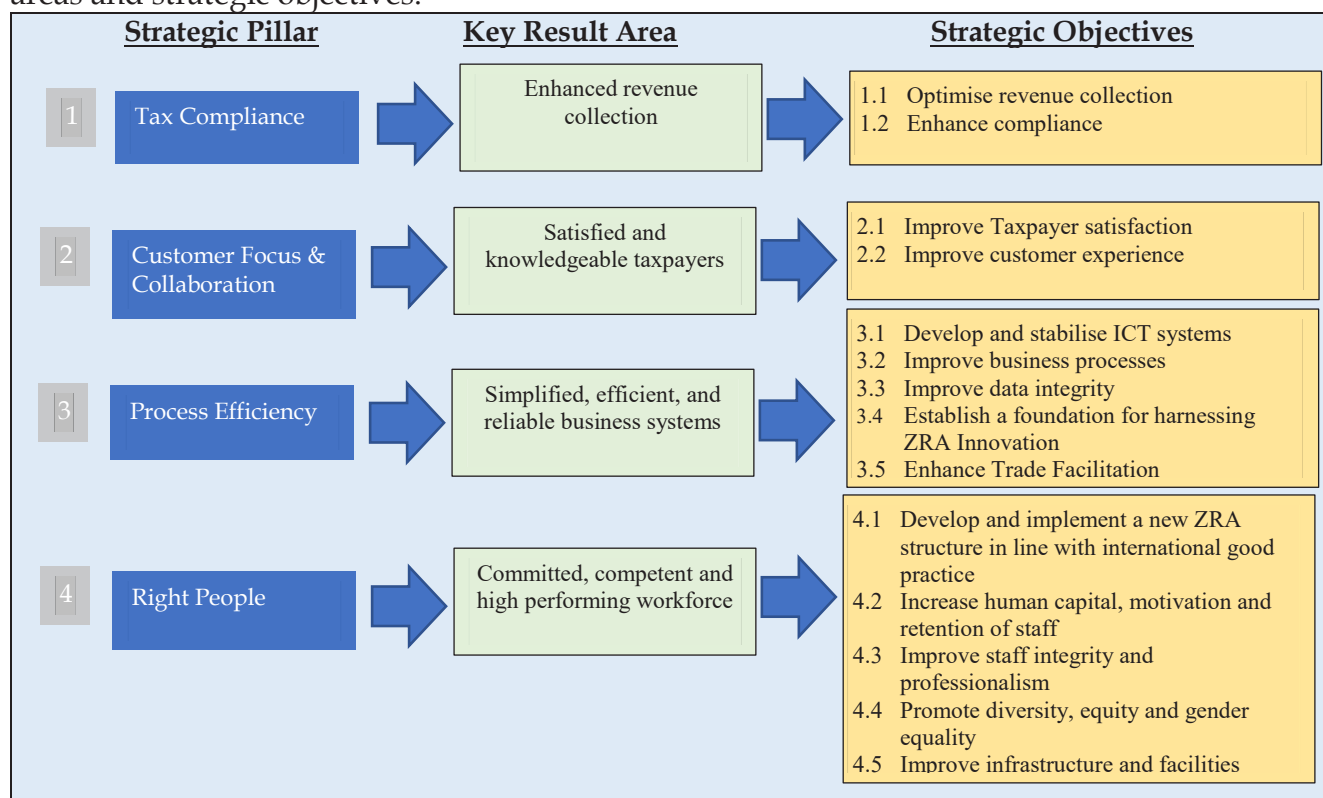


Figure 1: CSP 2022-2026 Overview

1. INTRODUCTION

This document presents the revised Corporate Strategic Plan (CSP) for the Zambia Revenue Authority for the period 2022-2026. It was developed in line with the Economic Recovery Plan, the 8th National Development Plan and, Vision 2030; and is a product of wide consultation internally and externally.

1.1. Background

The Zambia Revenue Authority (ZRA) was established in 1994 through an Act of Parliament, the Zambia Revenue Authority Act, Chapter 321 of the Laws of Zambia with the following mandate:

- To assess, charge, levy and collect all revenue due to the Government under such laws as the Minister may, by statutory instrument, specify;
- To ensure that all revenue collected is, as soon as reasonably practicable, credited to the Treasury;
- To perform such other functions as the Minister may determine.

The Authority has a Governing Board, which is appointed by the Minister of Finance and National Planning in accordance with the Zambia Revenue Authority Act. It is put in place to oversee the operations of the Authority and comprises:

1. a representative of the Secretary to the Treasury;
2. a representative of the Attorney General;
3. the Governor of the Bank of Zambia;
4. a representative of the Law Association of Zambia;
5. a representative of the Zambia Chamber of Commerce and Industry;
6. a representative of the Bankers' Association of Zambia;
7. a representative of the Zambia Institute of Chartered Accountants; and
8. two other members appointed by the Minister of Finance.

The Commissioner General, as Chief Executive Officer, is responsible of the day-to-day administration of the Authority. The ZRA organisational structure and positions for Senior Management are set out in Annexes 2 and 3, respectively.

The Authority formulates a CSP every five years, based on the Balanced Scorecard Model, to communicate its strategic direction and priorities.

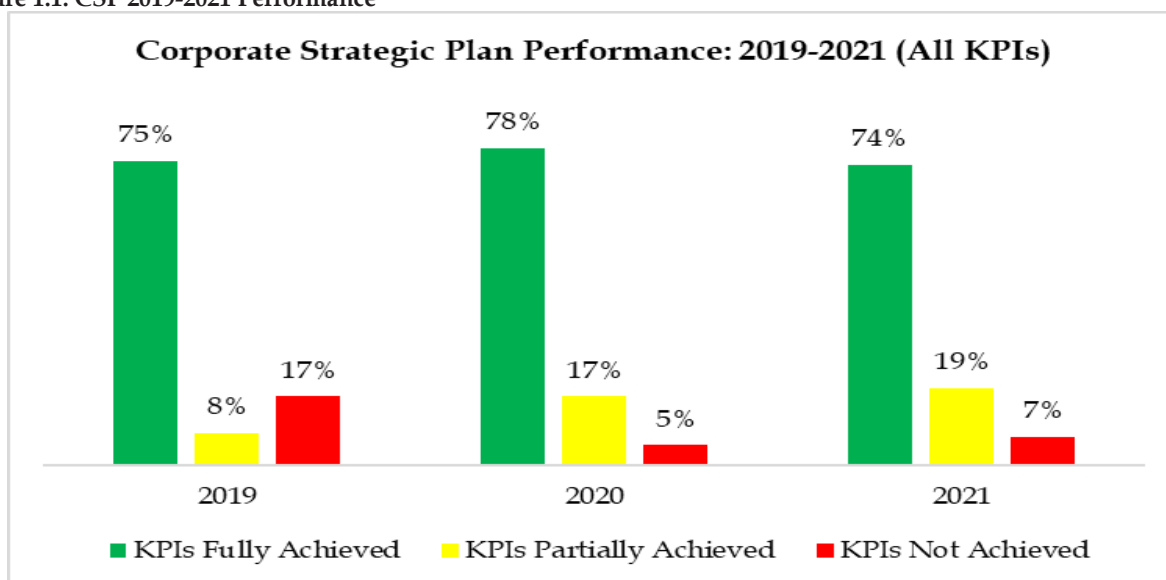
1.2. ZRA Past Performance

Significant milestones were scored under the CSP2019-2021, which was anchored on the following Strategic Pillars:

1. Tax Compliance – with KRA “*Enhanced revenue collection*”.
2. Customer Focus and Collaboration – with KRA “*Satisfied and Knowledgeable taxpayers*”.
3. Process Efficiency – with KRA “*Efficient, reliable and simplified business processes*”.
4. Right People – with KRA “*Committed, competent and high performing workforce*”.

The performance of the CSP 2019-2021, based on all KPIs, is depicted by Figure 1.1.

Figure 1.1: CSP 2019-2021 Performance



Some significant milestones scored under the CSP 2019-2021 are highlighted below:

Revenue Performance

Except for the year 2020 when the Authority recorded a deficit in collections due mainly to the COVID-19 pandemic, the Authority exceeded its revenue target in 2019 and in 2021 it had exceeded its annual revenue target by the third quarter. This achievement demonstrated the effectiveness of the Authority’s revenue collection strategy, marking a significant turnaround from the aftereffects of the COVID-19 pandemic.

ICT Innovation

The Authority successfully developed its TaxOnline System (TO2) inhouse for the administration of domestic taxes. Additionally, the Authority introduced other electronic platforms including TaxOnphone, TaxOnApp and payment via WhatsApp to ease tax

administration and tax compliance. The Authority began working on the development of a customs management system to replace ASYCUDAWorld with effect from January 2022.

The Authority migrated some core systems to the private cloud and also migrated more than 1300 staff user accounts to the more dynamic Office 365. As part of its measures to respond to COVID-19, the Authority successfully provided for remote connection to enable staff to work from home.

Several business processes under the Human Resource and Administration Departments were also automated through SAP and ShareNet in order to enhance the Authority's operational efficiency.

Client Experience

In order to enhance taxpayer convenience, Service Centres were opened at two shopping malls in Lusaka and one shopping mall in Kitwe. The Authority also established its presence on Facebook, Twitter (now called 'X'), YouTube and LinkedIn to broaden interaction with its stakeholders.

Physical Infrastructure

The period witnessed the development of critical infrastructure to enhance the business of the Authority. The Nakonde-Tunduma and the Kazungula One Stop Border Posts were completed and officially launched. An office block was constructed at Chinsali while four single quarter staff houses were also constructed at Kipushi and at Kashiba Border Posts. The Authority also acquired property for its use in different locations across the country.



Chinsali Offices



Cosmopolitan Mall Service Centre



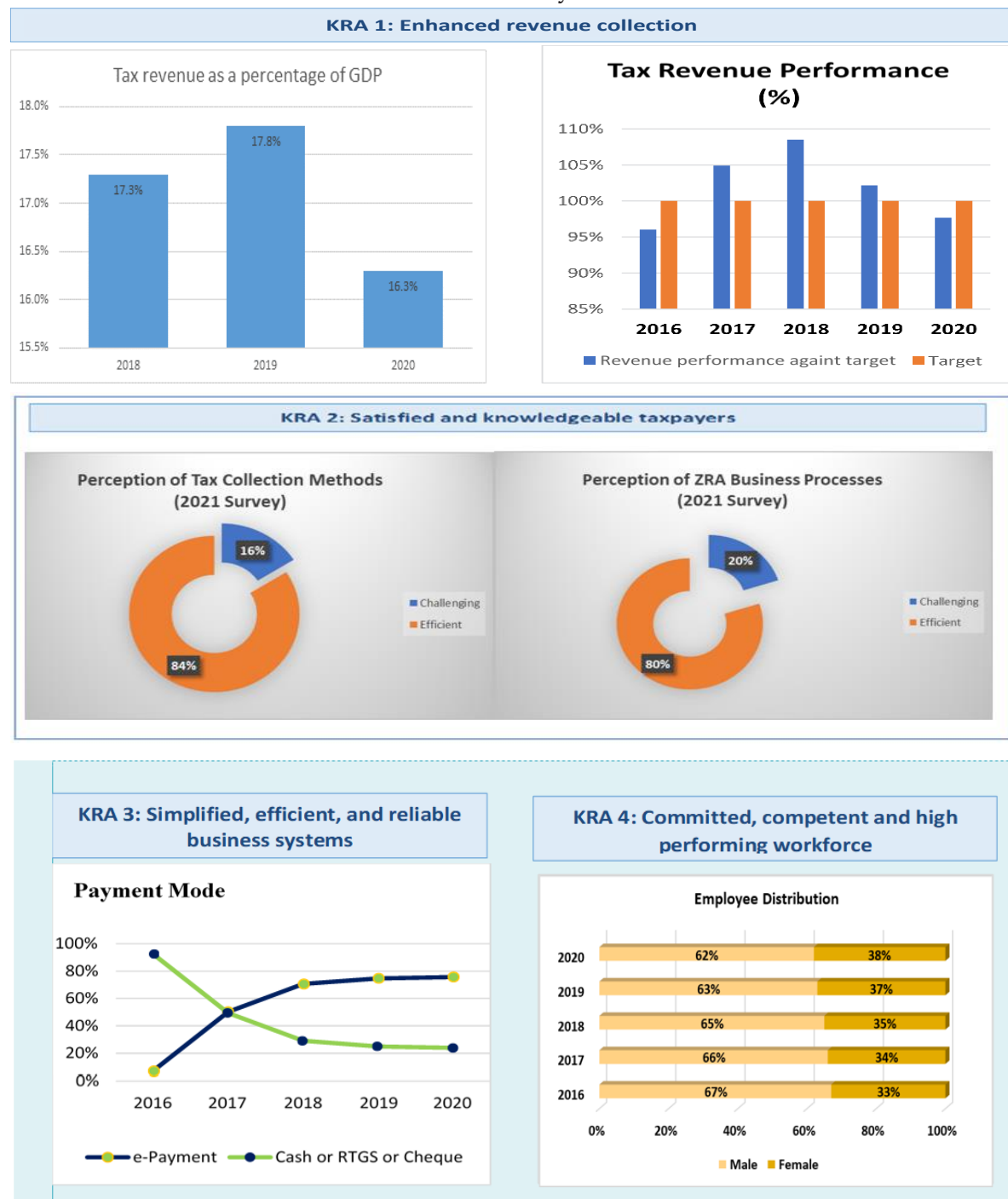
ECL Mall Service Centre

COVID-19 Response

The year 2020 was adversely impacted by COVID-19 resulting in revenue performance being below target mainly as a result of concessions introduced by the Government to cushion the impact of the pandemic.

On its part, the Authority implemented several precautionary measures to mitigate the COVID-19 impact. These included: putting in place an advisory COVID-19 Response Team; configuring ICT capability for remote working; weekly staff rotations; facilitating COVID-19 testing for staff; provision of hand sanitizers at all ZRA premises; and proper wearing of masks; among others. All these measures helped to enhance the resilience of the Authority against the pandemic.

Below are notable statistics under the four Key Result Areas of the CSP 2019-2021.



2. UNDERSTANDING THE BUSINESS ENVIRONMENT

2.1. SWOT Analysis

The environmental scan culminated in a SWOT analysis shown in Table 2.1.

Table 2.1: SWOT Analysis

	<i>Factors likely to lead to positive change and further improvement</i>	<i>Factors which may compromise our performance and service delivery</i>
Internal	Strengths <ol style="list-style-type: none"> 1. Enabling legislation 2. Good corporate governance 3. Competent and qualified staff 4. Availability of e-services. 5. Availability of internal systems development capabilities. 6. Data analytics capability 7. Availability of taxpayer services and education platforms. 	Weaknesses <ol style="list-style-type: none"> 1. Inadequate compliance risk management framework 2. Inadequate specialised skills 3. Poor data integrity 4. Lack of integrity of some officers 5. ICT system instability 6. Challenges in debt management 7. Inadequate infrastructure and facilities 8. Limited geographical spread 9. Delays in procurement processes 10. Inadequate taxpayer education
External	Opportunities <ol style="list-style-type: none"> 1. Goodwill of Government and cooperating partners 2. Unexploited taxpayer base 3. Implementation of the national e-governance strategy 4. Institutional collaboration 5. Existence of Trade Protocols and Tax Treaties 6. Existence of Exchange of Information Agreements 7. Growth of the digital economy 8. Establishment of the mining regulator 9. Alternative energy sources 10. Advancements in technology and automation 11. Growth of mobile money transactions 	Threats <ol style="list-style-type: none"> 1. Duplicated National Identification numbers 2. Low compliance culture 3. Inadequate regulatory capacity for the mining sector 4. Economic shocks, geopolitical conflicts, pandemics and climate change 5. Cyber crime and Terrorism 6. Economic crimes and illicit financial flows 7. Underdeveloped national ICT and other infrastructure 8. Cash economy and large informal sector 9. Inconsistent electrical power supply 10. Intermittent telecommunication connectivity 11. Abuse of tax concessions and preferences 12. Lack of appreciation of the benefits of paying taxes

The Opportunities and Threats constitute strategic risks that are further analysed and managed through a well-structured risk management framework. The CSP is developed with the assumption that all the identified risks will be well managed to ensure achievement of the set strategic objectives. Responsibilities and timeframes will be assigned to address identified weaknesses, ensuring effective treatment and mitigation. Identified strengths will be leveraged and strategically anchored to achieve the outlined strategic objectives, ensuring alignment with the organisation's overall vision and mission.

2.2. Stakeholder Engagement

Both internal and external stakeholders were engaged to ascertain their perception of the Zambia Revenue Authority and provide input for the direction of the next Strategic Plan. The key issues raised were considered in identifying strategic issues addressed in this CSP. Table 2.2 is the Stakeholder Map showing the Authority's stakeholder management strategy.

Table 2.2: Stakeholder Map

		Keep Satisfied	Keep informed, involved and contributing
Level of Power	High	1. Cooperating Partners 2. Sector and Industry Regulators 3. Professional Bodies and Associations	1. Line Ministry 2. General Public
		Minimal Effort	Keep informed
	Low	1. Learning Institutions and Research Bodies	1. Media Houses 2. Public Benefit Organizations 3. Civil Society
		Low	High
		Level of Interest	

2.3. Strategic Issues

Following a review of the performance of the Corporate Strategic Plan 2022-2024, assessment of the business environment and feedback from stakeholders, eight (8) strategic issues were identified that needed to be addressed in the extended CSP 2022-2026.

For each of the strategic issues, an analysis was carried out using the 5-WHY Model to determine the root cause (see Table 2.3).

Table 2.3: Strategic Issues and Root Causes

STRATEGIC ISSUE	ROOT CAUSE
1. Escalating debt position	<ul style="list-style-type: none"> i. Remission conditions are too stringent (Law) ii. Limitations in legacy systems that hinder effective data migration iii. Ineffective debt management process iv. Insufficient funding for VAT Refunds
2. Inadequate capacity to tax e-commerce	<ul style="list-style-type: none"> i. Inadequate legal framework for e-commerce ii. Absence of sufficient specialised staff to tax e-commerce
3. Low tax compliance	<ul style="list-style-type: none"> i. Inadequate Compliance Risk Management Framework ii. Poor tax compliance culture iii. Lack of knowledge of taxpayers iv. Existence of the large informal sector v. Inadequate institutional interface with external stakeholders vi. Inadequate compliance enforcement vii. Limited geographical spread
4. Unstable ICT systems	<ul style="list-style-type: none"> i. Increased power outages ii. Inadequate national ICT infrastructure iii. Poor third-party service provision
5. Inadequate ICT BCP	<ul style="list-style-type: none"> i. Insufficient computing resources
6. Inadequate physical infrastructure and support facilities	<ul style="list-style-type: none"> i. Non-availability of suitable land for office development ii. Expansion of the Authority's operations and increase in its workforce
7. Poor Data Integrity	<ul style="list-style-type: none"> i. Lack of digital National Identification ii. Inadequate registration and deregistration controls
8. Growing VAT refund stock	<ul style="list-style-type: none"> i. Inadequate funding to cover the refund stock ii. Limitations of legislation to conduct debt offsets without funding (Public Finance Management Act No. 1 of 2020)

3. VISION, MISSION AND VALUES

The following are the Authority's Vision, Mission and Core Value Statements.

Vision Statement

A model of excellence in revenue administration and trade facilitation

Mission Statement

To optimise and sustain revenue collection and administration for a prosperous Zambia

Core Values



WE believe in delivering excellent services and value our taxpayers. We provide timely, responsive and proactive service. We take time to understand taxpayers' needs and always strive to surpass their expectations.



WE will do what we say we will do. We will up-hold professional and ethical business practices. The company's interactions with stakeholders will be done transparently for mutual benefits. We will ensure honesty, integrity and respect to all.



WE uphold high quality standards and etiquette in our dealings to enhance professional competence by providing the highest level of service.



WE are creative, bold and believe in continuous learning and improvement. We believe these will sustain total quality consciousness in the organization.



WE collaborate internally and externally to maximise our shared knowledge and bring greater value to one another and most importantly, to our customers. We work together as one ZRA family, in partnership with other organizations and always embrace diversity and inclusiveness.

4. STRATEGIC PILLARS, KEY RESULT AREAS STRATEGIC OBJECTIVES

A total of fourteen (14) Strategic Objectives have been set for the period 2022–2026 aligned under four Key Result Areas and Strategic Pillars (See Figure 4.1).

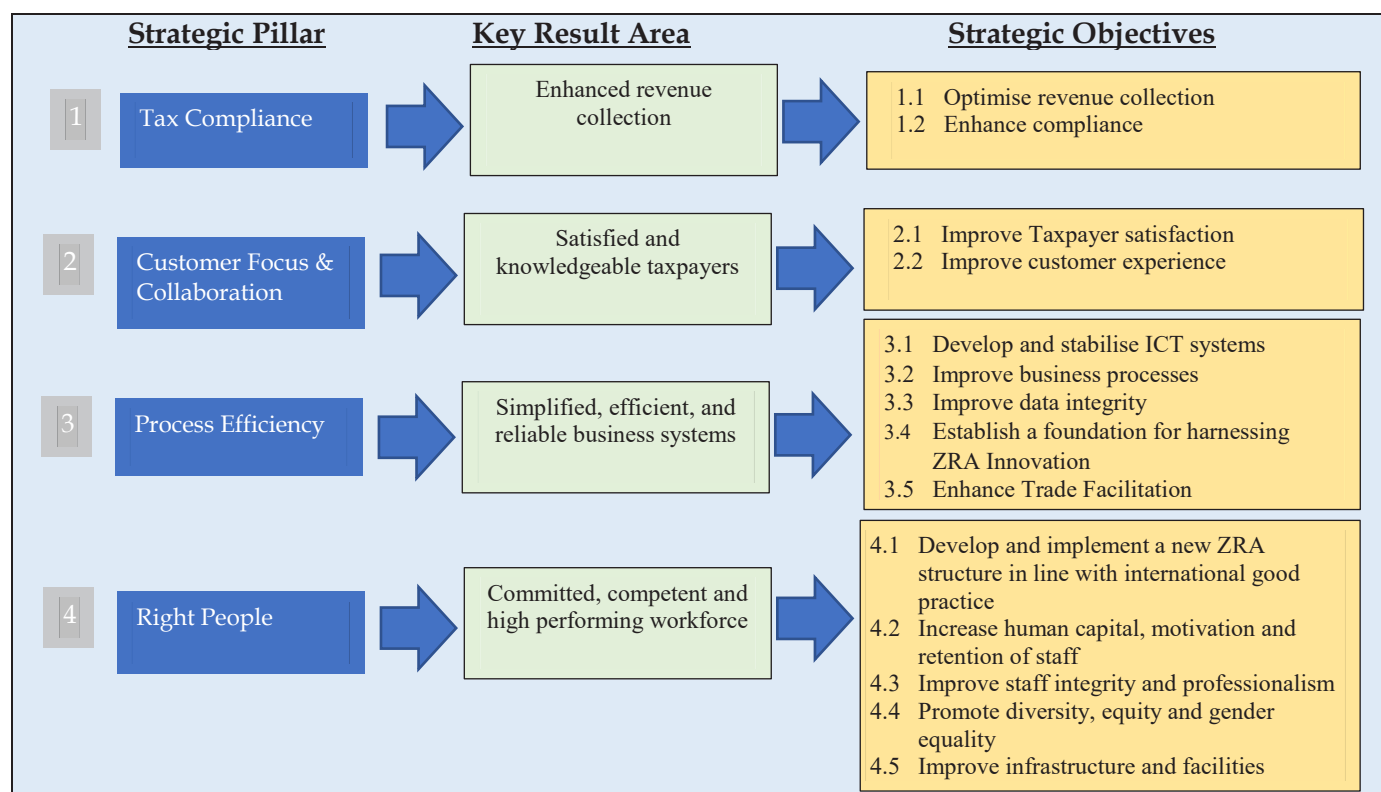


Figure 4.1: Strategic Pillars, Key Result Areas and Strategic Objectives

4.1. Strategic Objectives

Each Strategic Objective has a number of strategic initiatives under it, which indicate how the objective is expected to be achieved.

4.1.1. KRA 1: Enhanced Revenue Collection

Strategic Objective 1.1: Optimise Revenue Collection

Initiatives:

- Recommend revision in the financing model for the Authority
- Coordinate with the MoFNP to develop and implement Tax expenditure Governance
- Provide input in the development of Medium-Term Revenue Strategy (MTRS) governance, roadmap and principles
- Conduct and implement recommendations from Tax Gap studies
- Narrowing the tax gap
- Reduce the operational cost of collection Enhance enforcement activities

Strategic Objective 1.2: Enhance Compliance

Initiatives:

- a. Develop and implement a Debt Management Strategy
- b. Develop and implement the mechanism for debt monitoring and reporting
- c. Review the Debt Management responsibility allocation between the Business Facilitation and Operating Divisions
- d. Operationalise a Debt Recovery Unit in the Operating Divisions.
- e. Set up a dedicated team to handle government debt and compliance
- f. Engage the Ministry of Finance and National Planning on Debt swaps
- g. Use the tax policy process to review; the debt remission process; and the penalty regime for late filing of VAT returns.
- h. Submit a policy recommendation and draft Bill to introduce debt capping on age of debt
- i. Develop a debt remission function on TaxOnline II
- j. Implement Electronic Cargo Transit Monitoring System (ECTS)
- k. Implement smart gates at the borders
- l. Implement the electronic customs-to-customs exchange of information.
- m. Conduct a study on feasible interfaces by end of Quarter 1 of 2025
- n. Develop real-time Interfaces with identified local institutions
- o. Develop internal interfaces
- p. Review the debt management process through KAIZEN
- q. Interface TaxOnline and Smart Invoice with the Digital Transformational Solution for Government (Smart Zambia) for tracking of excisable products
- r. Operationalize revised central deregistration rules to remove inactive taxpayers
- s. Implement a Cooperative Compliance Strategy
- t. Implement a real time online system for acquittal of transits:
- u. Sign contracts with additional with local authorities
- v. Implement an Agency Module:
- w. Develop an agency module on TO2
- x. Develop and implement a Taxpayer Registration Strategy.
- y. Enhance management of tax returns
- z. Develop and Implement an integrated audit reform strategy
- aa. Develop and implement a Digital Transformation Strategy
- bb. Develop and implement a strategy on taxation of the digital economy
- cc. Explore measures of enhancing compliance of taxpayers of excisable goods
- dd. Enhance compliance of artisanal and small-scale mining companies or businesses
- ee. Create and resource the Mineral Data Analysis Unit
- ff. Set-up a unit for High Income and Prominent Individuals (HIPI) or High Net-Worth Individuals
- gg. Create and resource a fully-fledged Data Science Unit
- hh. Streamline the management of artisanal and small-scale miners.

- ii. Develop a compliance risk management engine (BIDA phase II)
- jj. Implement the MoU with Rwanda Revenue Authority (RRA)
- kk. Submit the updated draft Tax Administration Bill to MOFNP
- ll. Implement the Smart Invoice System
- mm. Enhance collaboration with local authorities
- nn. Recommend an amendment of the SI No. 48 of 2018 (The Income Tax (Tax Agent) (Terms and Conditions), Regulations)
- oo. Develop and implement a single point of payment for council levies, fees and taxes
- pp. Implement the Global Forum on Transparency and Exchange of Information for Tax Purposes
- qq. Develop and Implement the Compliance Risk Management Framework.

4.1.2. KRA 2: Satisfied and Knowledgeable Taxpayers

Strategic Objective 2.1: Improve taxpayer satisfaction

Initiatives:

- a. Develop and Implement a Taxpayer Education Strategy
- b. Conduct regular engagements with business associations and strategic stakeholders
- c. Launch and conduct sensitization on the new Taxpayer Services Charter
- d. Transform the Training Centre into a centre of excellence to develop capacity in internal and external stakeholders
- e. Extend e-learning to the general public
- f. Implement the Taxpayer Service Charter

Strategic Objective 2.2: Improve Customer Experience

Initiatives:

- a. Develop and implement an Environment, Social and Governance (ESG) Policy.
- b. Fully implement the Customer Relationship Management System
- c. Train all employees in customer service
- d. Develop and implement a plan for expanding taxpayer services access points.
- e. Develop and implement the 'one-ZRA' approach
- f. Conduct taxpayer appreciation activities annually
- g. Develop and implement the Taxpayer Appreciation Guidelines

4.1.3. KRA 3: Simplified, efficient, and reliable business systems

Strategic Objective 3.1: Develop and stabilise ICT systems

Initiatives:

- a. Conduct annual End User Surveys and implement the recommendations.
- b. Implement an ICT Strategy
- c. Develop and implement a Digital Transformation Strategy
- d. Implement ISO ICT Security Standard (ISO/IEC 27001)
- e. Enhance collaboration and establish clear contracts and Service Level Agreements with service providers.
- f. Complete integration for internal systems
- g. Enhance third party integration to improve data quality
- h. Enhance TO2
- i. Enhance ASYCUDA World (ASY Version 5)
- j. Upgrade to Asycuda5 (ASY Version 5)
- k. Connect ASYCUDAWorld to port authorities
- l. Upgrade Single Window
- m. Implement the Business Continuity Management (BCM) Strategy
- n. Implement Cyber Security Strategy

Strategic Objective 3.2: Improve business processes

Initiatives:

- a. Develop and implement the ZRA Innovation Plan (R&D)
- b. Develop and implement Business Process Improvement Plan
- c. Review and automate the Performance Management System.
- d. Implement a paperless work environment
- e. Review and implement the Project Governance Framework
- f. Improve the Benefits Realisation Management Process

Strategic Objective 3.3: Improve data integrity

Initiatives:

- a. Develop and Implement the AI governance framework
- b. Develop the Data Governance Framework
- c. Implement a Data Governance Framework
- d. Develop and implement the Data Migration Strategy
- e. Develop and implement a Data Quality Strategy
- f. Develop and implement taxpayer register cleaning strategy
- g. Reconcile and acquit outstanding transactions on ASYCUDAWorld

- h. Enhance the mechanism for capturing, updating and validating demographic details

Strategic Objective 3.4: Establish a foundation for harnessing ZRA Innovation

Initiatives:

- a. Conduct a feasibility study on a model for sharing ZRA innovation
- b. Develop a concept note for the establishment of a foundation for ZRA Innovation
- c. Develop and implement a Commercialisation Plan
- d. Implementation of the Foundation as a Special Purpose Vehicle (SPV) for sharing ZRA innovation with other tax administrations.

Strategic Objective 3.5: Enhance Trade Facilitation

Initiatives:

- a. Implement articles of the Trade Facilitation Agreement
- b. Develop real-time Interfaces with SADC and COMESA countries.

4.1.4. KRA 4: Committed, Competent and High Performing Workforce

Strategic Objective 4.1: Develop and implement a new ZRA structure in line with international good practice

Initiatives:

- a. Implement and monitor the NOM Plan
- b. Develop and implement a workforce plan
- c. Automate the recruitment process

Strategic Objective 4.2: Increase human capital, motivation and retention of staff

Initiatives:

- a. Review conditions of service and recommend improvements to position ZRA as employer of choice
- b. Develop and implement a comprehensive HR Governance Framework
- c. Implement the Talent Management and Succession Planning Policy
- d. Develop and implement Staff Leadership Programme
- e. Develop and implement staff engagement initiatives

*Strategic Objective 4.3: Improve staff integrity and professionalism**Initiative:*

- a. Implement a corruption prevention plan
- b. Operationalise the ZRA Core Values
- c. Implement a personal financial management and entrepreneurship programme for staff.
- d. Deploy AI based controls to mitigate corruption

*Strategic Objective 4.4: Promote diversity, equity and gender equality**Initiative:*

- a. Implement and monitor the Gender Equality and Diversity Policy
- b. Promote balanced gender participation in institutional events and activities

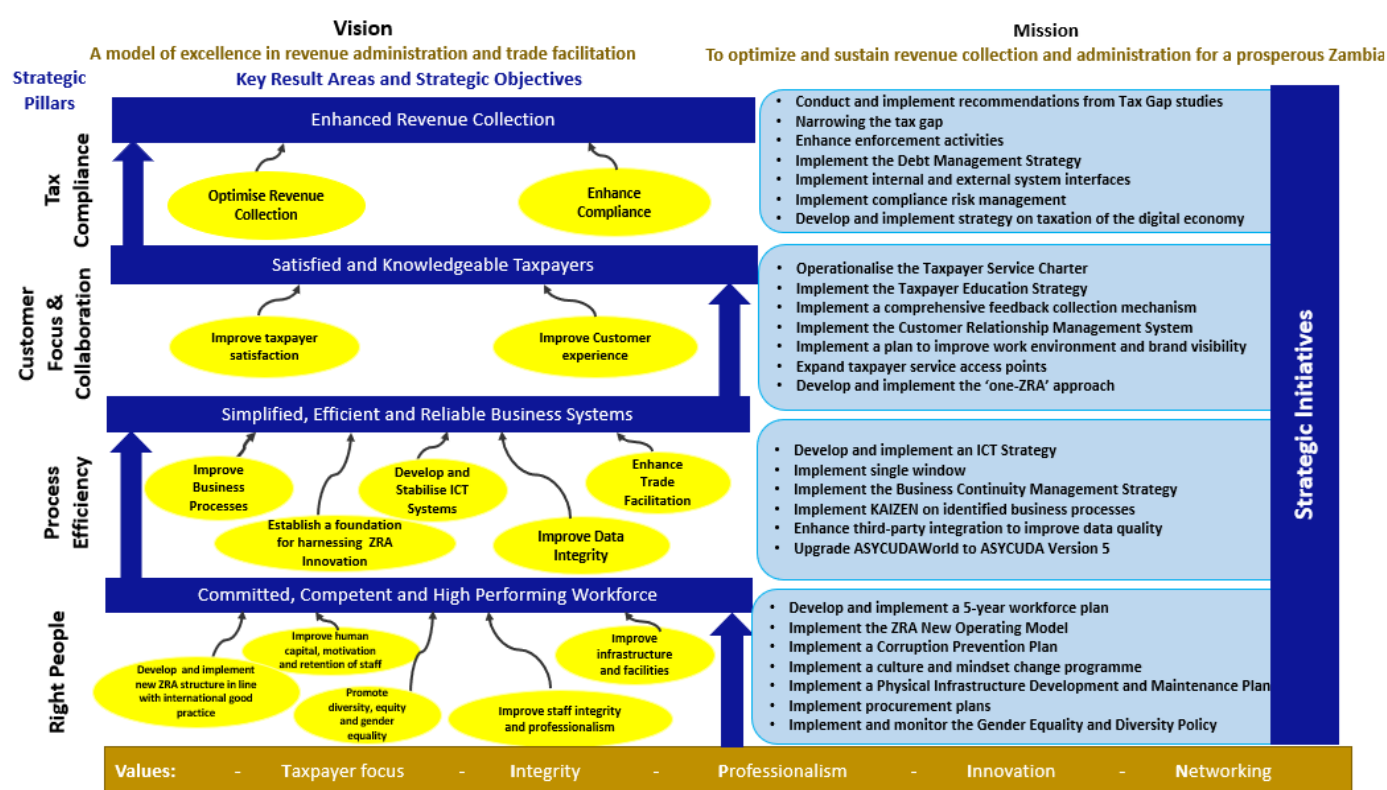
*Strategic Objective 4.5: Improve infrastructure and facilities**Initiative:*

- a. Develop, implement and monitor the Physical Infrastructure Development Plan
- b. Acquire land for the construction of physical infrastructure
- c. Develop and implement a Maintenance Plan
- d. Scale-up the utilisation of the alternative energy solutions
- e. Conduct a review of Occupancy Standards which ZRA needs to adhere to
- f. Assess the occupancy rate of ZRA owned infrastructure
- g. Implement Occupational Health and Safety Standards
- h. Develop Occupational Health and Safety Policy

4.2. Strategy Map

The objectives are linked across the Key Result Areas in a cause-effect relationship as demonstrated in Figure 4.2.

Figure 4.2: ZRA Strategy Map



5. RESOURCE ALLOCATION AND PERFORMANCE REPORTING

5.1. Resource Allocation

For ZRA to achieve its goals and attain the projected performance levels, a sum of circa K6.18 billion is projected as the required investment in the organisation over the five-year period of the CSP. These operational funds will be mainly realised from Government annual grants in line with the fiscal year of the Republic of Zambia. In addition, assistance will be sought from cooperating partners and other financing options such as Public Private Partnerships (PPP).

Therefore, ZRA will adopt a proactive approach to engage various stakeholders for resource support in order to fully operationalise this Plan.

With respect to revenue, ZRA is expected to realise a total Tax Revenue yield of K647 billion over the period of this CSP broken down as indicated in Table 5.1

Table 5.1: Revenue Performance and Projections for the Period 2022-2026¹

	2022 Actuals		2023 Actuals		2024 Preliminary		2025 Projection		2026 Projection	
	K' Millions	%	K' Millions	%	K' Millions	%	K' Millions	%	K' Millions	%
Gross Domestic Product ²	494,148.0	100%	557,406.0	100%	688,851.0	100%	817,512.2	100%	908,840.0	100%
Total Revenue	90,345.9	18.3%	100,623.8	18.1%	130,958.7	19.0%	155,973.9	19.1%	169,096.4	18.6%
Total Tax Revenue ³	89,937.4	18.2%	100,104.5	18.0%	130,376.9	18.9%	155,398.5	19.0%	168,490.0	18.5%

Cost of Collection is envisaged to be between 2% and 3% to ensure operational efficiency

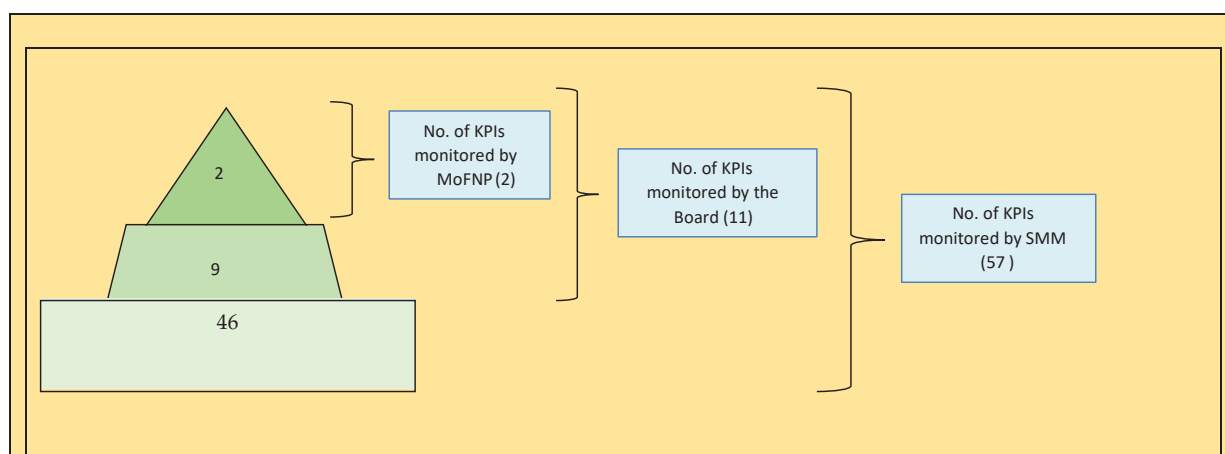
Source: Ministry of Finance and National Planning budgetary projections; and Zambia Revenue Authority annual reports

5.2. Performance Management and Reporting

To ensure strategic alignment, the Research & Corporate Strategy (RCS) Department will be charged with the responsibility of coordinating the cascading of the CSP to Annual Output Plans (ADOPs) of all the divisions, departments and units.

Monitoring, evaluation and reporting of performance of the CSP will be based on Key Performance Indicators (KPIs). The CSP has a total of 57 KPIs, which will be tracked at different levels as follows: 2 at National level and 11 at Governing Board level. Senior Management will track all the KPIs in the CSP (see Figure 5.1).

Figure 5.1: No. of KPIs to be monitored at different levels



¹ The revenues figures for 2022, 2023 and 2024 are final, while those for 2025 and 2026 are targets/projections.

² The GDP figures for 2022 and 2023 are final, while the 2024, 2025 and 2026 GDP figures are based on projections.

³ Total Tax Revenue is equal to Total Revenue less Skills Development Levy, Tourism Levy and Motor Vehicle Fees.

With the rollout of the GIZ supported Bulk Intelligence Data Analysis Project, it is envisaged that the Monitoring, Evaluation and Reporting System will be enhanced and automated.

Annex 1: The Strategic Implementation Plan

KRA 1: ENHANCED REVENUE COLLECTION

KRA1 Enhanced Revenue collection			Service Delivery Target						Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Baseline	2022	2023	2024	2025	2026	
1.1 Optimise Revenue Collection	1. Recommend revision in the financing model for the Authority	Parliament approved annual revenue target met	128%	100%	100%	100%	100%	100%	DOMT CUSTOMS BFD INV
	2. Coordinate with the MoFNP to develop and implement Tax expenditure Governance								
	3. Provide input in the development of Medium-Term Revenue Strategy (MTRS) governance, roadmap and principles								
	4. Conduct and implement recommendations from Tax Gap studies	Tax Revenue ⁴ to GDP ratio	19.0%	19.5%	19.3%	19.6% ⁵	19.1%	18.6%	DOMT CUSTOMS BFD INV
	5. Narrowing the tax gap: 5.1 Make use of third-party data. 5.2 Onboard targeted tax types on Smart	Percentage of tax types that met set targets	65%	70%	75%	80%	80%	80%	DOMT CUSTOMS BFD

⁴ Tax revenue includes Mineral Royalty and other revenues collected by ZRA.

⁵ 2021-2026 computations are based on forecast data from the MOFNP.

KRA1 Enhanced Revenue collection								Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target					
			Baseline	2022	2023	2024	2025	
	<i>Invoice (VAT, TOT, Rental Tax, Insurance Premium Levy, Income Tax, Local Excise, Tourism Levy)</i> <i>5.3 Enhance the Block Management System (BMS)</i> <i>5.4 Develop and implement the Informal Sector Taxation Strategy</i> <i>5.5 Enhance enforcement activities</i>							INV
6	Reduce the operational cost of collection	Cost of Collection (CoC) [Government funding to revenue ratio] to be maintained between 2% and 3%	1.4%	2% to 3%	2% to 3%	2% to 3%	2% to 3%	CSD

KRA1 Enhanced Revenue collection			Service Delivery Target						Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Baseline	2022	2023	2024	2025	2026	
1.2 Enhance Compliance	1. Develop and implement a Debt Management Strategy	Debt stock as a percentage of the revenue target	49.8%	-	-	-	40%	20%	DOMT CUST BFD INV
	2. Develop and implement the mechanism for debt monitoring and reporting								
	3. Review the Debt Management responsibility allocation between the Business Facilitation and Operating Divisions	Debt stock older than 12 months as a percentage of total debt to be less than the target for the year	95.80%	-	-	-	75%	50%	DOMT CUST BFD INV
	4. Operationalise a Debt Recovery Unit in the Operating Divisions.								
	5. Set up a dedicated team to handle government debt and compliance	Percentage of debt stock within 90 days	10%	10%	15%	24%	24%	24%	DOMT CUST BFD INV
	6. Engage the Ministry of Finance and National Planning on Debt swaps	Percentage of liabilities turning into new debt	21.36%	-	-	-	19%	19%	DOMT CUST BFD INV
	7. Use the tax policy process to review; the debt remission process; and the penalty regime for late filing of VAT returns.								

KRA1 Enhanced Revenue collection							Responsibility	
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target					
			Baseline	2022	2023	2024		2025
	8. Submit a policy recommendation and draft Bill to introduce debt capping on age of debt							
	9. Develop a debt remission function on TaxOnline II							
	10. Implement Electronic Cargo Tracking System (ECTS)	Debt arising from transits kept below 1%.	1 %	0.8 %	0.6 %	0.5 %	0.4 %	0.3 %
	11. Implement smart gates at the borders	Percentage of transits acquitted out of total transits	91 %	93 %	94 %	95 %	96 %	97 %
	12. Implement electronic customs-to-customs exchange of information.							CUST BFD

KRA1 Enhanced Revenue collection									
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target					Responsibility	
			Baseline	2022	2023	2024	2025		
	13. Conduct a study on feasible interfaces by end of Quarter 1 of 2025								
	14. Develop <u>real-time</u> interfaces with the local institutions: 14.1 In 2022: 14.1.1 Government Service Bus 14.1.2 RTSA 14.1.3 PACRA (enhancement)	Percentage of tax types that meet set return filing compliance	50%	60%	70%	80%	85%	85%	DOMT CUST INV BFD

KRA1 Enhanced Revenue collection								Responsibility	
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						
			Baseline	2022	2023	2024	2025		2026
	14.2 In 2023: 14.2.1 Ministry of Lands (ZILAS)	Percentage increase in the number of new tax accounts registered (VAT, PAYE and Income Tax)	2.75%	-	-	-	5%	DOMT BFD INV	
	14.3 In 2024: 14.3.1 ZICTA/Mobile Network Operators 14.3.2 ZESCO 14.3.3 ZPPA (e-GP system) 14.3.4 Immigration Department 14.3.5 NAPSA 14.3.6 NFS/Commercial Banks 14.3.7 RTSA 14.3.8 PACRA 14.3.9 Ministry of Finance (IFMIS) (enhancement) 14.3.10 BoZ (Services)								
		Percentage of tax types that meet set payment compliance targets	62%	65%	70%	75%	80%	85%	DOMT CUST
		Percentage of transits acquitted out of total transits	91%	93%	94%	95%	95%	95%	CUST

KRA1 Enhanced Revenue collection			Service Delivery Target						Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Baseline	2022	2023	2024	2025	2026	
	14.4.1 Ministry of Finance & National Planning (IFMIS)	Number of contracts signed with individual Local Authorities	33	33	33	33	43	53	DOMT BS/LEGAL BFD
	14.4.2 Bank of Zambia (eBoP)								
	14.4.3 Commercial Banks (AIT, eTCC)								
	14.4.4 PACRA	Number of institutions newly interfaced with	2	7	3	8	6	6	DOMT CUST BFD IPM
	14.4.5 NAPSA								
	14.4.6 ZILAS								
	14.5 In 2026 at least 6 of the following (to be determined after the feasibility study is concluded - Strategic Objective 1.2 initiative 6):	Number of internal interfaces completed	1	2	2	3	5	1	DOMT CUST BFD IPM
	14.5.1 Road Development Agency (RDA)								
	14.5.2 RTSA (enhancement)- Access API to link to Customs Temporary Export Permit (CTEP)								
		14.5.3 Interpol							

KRA1 Enhanced Revenue collection								Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target					
			Baseline	2022	2023	2024	2025	
	14.5.4 Department of Immigration							
	14.5.5 Zambia Environmental Management Agency (ZEMA) with National Single Window							
	14.5.6 Zambia Medicines Regulation Authority (ZAMRA) Permit with National Single Window							
	14.5.7 Ministry of Fisheries & Livestock with National Single Window							
	14.5.8 Ministry of Health with National Single Window							
	14.5.9 Forestry Department with National Single Window							

KRA1 Enhanced Revenue collection							Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target				
			Baseline	2022	2023	2024	
	14.5.10Energy Regulation Board (ERB) 14.5.11ZPPA 14.5.12ZESCO 14.5.13Mobile Network Operators (MNOs) 14.5.14ZICTA 14.5.15INRIS 14.5.16NRFA						
	15. Implement Internal Interfaces in line with the Digital Transformation Strategy						
	15.1. In 2025: 15.1.1 ASYCUDAWorld to TaxOnline II 15.1.2 ASYCUDAWorld and Non-Intrusive Cargo Scanning System 15.1.3 SAP with ASYCUDAWorld and TaxOnline 15.1.4 TaxOnline II and Smart Invoice						

KRA1 Enhanced Revenue collection								Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target					
			Baseline	2022	2023	2024	2025	
	DOMT - Pre-filling of VAT Returns" 15.1.5 MOSES and TaxOnline II: DOMT - Compliance checks 15.2 In 2026: 15.2.1 Smart Invoice and BIDA (Phase II) 16. Review the debt management process through KAIZEN 17. Interface TaxOnline and Smart Invoice with the Digital Transformational Solution for Government (Smart Zambia) for tracking of excisable products 18. Operationalise revised central deregistration rules to remove inactive taxpayers							

KRA1 Enhanced Revenue collection							Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target				
			Baseline	2022	2023	2024	
	19. Implement Cooperative Compliance Strategy 20. Implement a real time online system for acquittal of transits: 20.1 Customs Validation System (CVS) 20.2 Implement WIFI at borders to support CVS 21. Sign contracts with additional with local authorities 22. Implement an Agency Module: 23. Develop an agency module on IO2 24. Develop and implement a Taxpayer Registration Strategy. 25. Enhance management of tax returns 25.1. Review tax return forms - Implement prefilled tax returns for VAT 25.2 Review and simplify income tax returns.						

KRA1 Enhanced Revenue collection							Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target				
			Baseline	2022	2023	2024	
	26. Develop and Implement an integrated audit reform strategy 27. Develop and implement a Digital Transformation Strategy 28. Develop and implement a strategy on taxation of the digital economy: 28.1 Conduct a study to assess the impact of the Digital economy in Zambia 28.2 Build capacity for taxing the digital economy and other specialised areas such as Transfer Pricing and Exchange of information 28.3 Implement a Cross Border Electronic Services (CBES) Taxation Project 28.4 Facilitate the signing and ratification of the exchange of information instruments.						

KRA1 Enhanced Revenue collection							Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target				
			Baseline	2022	2023	2024	
	29. Explore measures of enhancing compliance of taxpayers of excisable goods 30. Enhance compliance of artisanal and small-scale mining companies or businesses 31. Create and resource the Mineral Data Analysis Unit 32. Set-up a unit for High Income and Prominent Individuals (HIPI) or High Net-Worth Individuals 33. Create and resource a fully-fledged Data Science Unit 34. Streamline the management of artisanal and small-scale miners. 35. Develop a compliance risk management engine (BIDA phase II) 36. Implement the MoU with Rwanda Revenue Authority (RRA)						

KRA1 Enhanced Revenue collection								Responsibility
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target					
			Baseline	2022	2023	2024	2025	
	37. Submit the updated draft Tax Administration Bill to MOFNP 38. Implement the Smart Invoice System 39. Enhance collaboration with local authorities 39.1 Implement the integrated property tax collection system in collaboration with the Government Ministries and Local Authorities 40. Recommend an amendment of the SI No. 48 of 2018 (The Income Tax (Tax Agent) (Terms and Conditions), Regulations). 41. Develop and implement a single point of payment for council levies, fees and taxes 42. Implement the Global Forum on Transparency of Exchange of Tax Information for Tax Purposes.							

KRA 2: SATISFIED AND KNOWLEDGEABLE TAXPAYERS

KRA 2 Satisfied and Knowledgeable Taxpayers									
Strategic Objective	Initiatives	Key Performance Indicator	Baseline	Service Delivery Target					Responsibility
			2022	2023	2024	2025	2026		
2.1 Improve Taxpayer Satisfaction	1. Develop and Implement Taxpayer Education Strategy	Percentage of satisfied taxpayers	86%						TSE ESD RCS
	1.1. Develop and implement a comprehensive feedback mechanism for taxpayers and stakeholders								
	2. Conduct regular engagements with business associations and strategic stakeholders								
	3. Launch and conduct sensitization on the new Taxpayer Services Charter			88%	89%	90%	90%	95%	

KRA 2 Satisfied and Knowledgeable Taxpayers									
Strategic Objective	Initiatives	Key Performance Indicator	Baseline	Service Delivery Target					Responsibility
				2022	2023	2024	2025	2026	
2.2 Improve Customer Experience	4. Transform the Training Centre into a centre of excellence to develop capacity in internal and external stakeholders 5. Extend e-learning to the general public	Number of external stakeholders trained	1131 ⁷	-	-	-	1150	1150 ⁸	CSD
	6. Implement the Taxpayer Service Charter	Percentage of service charter standards met	66%	68%	70%	75%	80%	80%	DOMT CUST RCS
	1. Develop and implement an Environment, Social and Governance (ESG) Policy. 1.1 <i>Improve work environment and brand visibility</i> 2. Fully implement a Customer Relationship Management System	Percentage of stakeholders with favourable perception of ZRA	88%	88%	89%	90%	90%	90%	BFD ESD RCS

⁷ Includes 1,056 on Atingi

⁸ Includes 1,000 on Atingi

KRA 2 Satisfied and Knowledgeable Taxpayers								
Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target					Responsibility
			Baseline	2022	2023	2024	2025	2026
	3. Train all employees in customer service 4. Develop and implement a plan for expanding taxpayer services access points. 5. Develop and implement the 'one-ZRA' approach ⁹ 6. Conduct taxpayer appreciation activities annually 7. Develop and implement the Taxpayer Appreciation Guidelines							

⁹ The "One ZRA Approach" intends to achieve standardised service and access in all places where ZRA has presence.

KRA 3: SIMPLIFIED, EFFICIENT AND RELIABLE BUSINESS SYSTEMS

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
3.1 Develop and stabilise ICT systems	1. Conduct annual End User Surveys and implement the recommendations	Percentage of satisfied end users of ZRA ICT systems	84%	86%	88%	90%	90%	90%	BFD RCS
	2. Implement an ICT Strategy 2.1. Upgrade and enhance ICT systems and infrastructure 2.2. Implement new data centres at Head Office and Mpendwa House 2.3. Implement identified initiatives using Artificial Intelligence	Percentage up time of ICT systems	99.5%	99.9%	99.9%	99.9%	99.9%	99.9%	BFD CSD IPM

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
	(AI) and other modern Technologies								
	3. Develop and implement a Digital Transformation Strategy								
	4. Implement ISO Security Standard (ISO/IEC 27001)								
	5. Enhance collaboration and establish clear contracts and Service Level Agreements with service providers.								
	6. Complete integration for internal systems								
	7. Enhance third party integration to improve data quality								
	8. Enhance TO2								
		Number of AI innovations implemented	1	-	-	-	5	4	IPM ICT

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
	9. Enhance ASYCUDA World (ASY Version 5) 10. Upgrade to Asycuda5 (ASY Version 5) and achieve the following: 10.1. Automate the Coordinated Border Management (CBM) processes; 10.2. Automate the Multi-Agency Risk Management System and related selectivity modules; 10.3. Upgrade and enhance the Zambia Electronic Single Window; 10.4. Integrate workflow and								

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
	<p><i>processes with other systems (Smart Gates, ECTS, Toll Gates, Weighbridges, etc) in the SMART Corridor.</i></p> <p>10.5. <i>Implement the identified Non-Standard Features (NSF);</i></p> <p>10.6. <i>Reduce the cost of operating ASYCUDA by eliminating SO Class</i></p> <p>11. Connect ASYCUDAWorld to port authorities:</p> <p>11.1 In 2025 Tanzania Port Authority</p> <p>11.2 In 2026 Beira and Durban</p>								

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
3.2 Improve Business Processes	12. Upgrade Single Window 13. Implement the Business Continuity Management (BCM) Strategy								
	14. Implement Cyber Security Strategy	Number of Confidentiality and data breaches occurred on ZRA systems in a month	0	-	-	-	0	0	ICT
	1. Develop and implement the ZRA Innovation Plan (R&D) 2. Develop and implement Business Process Improvement Plan 2.1 Implement KAIZEN/Six Sigma and Lean Management	Percentage of Planned Innovation (Milestones achieved)	0%	-	-	-	100%	100%	IPM DIVs/DEPTs

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
	2.2 Automate business processes and the Performance Management System.	Percentage of identified business processes streamlined/improved	41 %	-	-	80 %	90 %	100 %	RCS IPM ALL DIVs/DEPTs
	3. Review and automate the Performance Management System. 4. Implement a paperless work environment 4.1 Review and Implement the Electronic Records Management System (ERMS) 4.2 Electronic Board packs								
	5. Review and implement the Project Governance Framework	Percentage of projects completed in adherence to the Project Governance Framework	12 %	100 %	100 %	100 %	100 %	100 %	IPM Sponsoring DIVs/DEPTs

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
	6. Improve the Benefits Realisation Management Process	Percentage of projects yielding expected benefits	100%	100%	100%	100%	100%	100%	Project Owners, IPM
3.3. Improve data integrity	1. Develop and Implement the AI governance framework 2. Develop the Data Governance Framework 3. Implement a Data Governance Framework	Percentage of projects done in accordance with Data Governance Framework implemented	0%	100%	100%	100%	100%	100%	BFD IPM
	4. Develop and implement the Data Migration Strategy	Percentage legacy (TARPS & TO1) data migrated to TO2	0%	-	-	-	100%	-	IPM

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
		Percentage of legacy cases reconciled (TARPS & TO1)	3%	10%	20%	30%	40%	50%	IPM DOMT BFD
	5. Develop and implement a Data Quality Strategy and 6. Develop and implement taxpayer register cleaning strategy.	Percentage of Data Quality Strategy implemented	0%	-	-	-	100%	100%	BFD DOMT
	7. Reconcile and acquit outstanding transactions on ASYCUDAWorld	Percentage of annual Customs transactions reconciled	91%	-	-	-	100%	100%	CUST BFD
		Percentage of legacy customs transactions reconciled	40%	60%	80%	100%	100%	100%	CUST BFD

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
	8. Enhance the mechanism for capturing, updating and validating demographic details	Percentage of taxpayers with complete demographic details	40%	80%	85%	90%	90%	90%	DOMT BFD IPM
3.4 Establish a foundation for harnessing ZRA Innovation	1. Conduct a feasibility study on a model for sharing ZRA innovation 2. Develop a concept note for the establishment of a foundation for ZRA Innovation 3. Develop and implement a Commercialisation Plan 4. Implementation of the Foundation as a Special Purpose Vehicle (SPV) for sharing ZRA innovation with	Percentage of planned milestones achieved on the establishment of the foundation	0%	-	-	-	50%	100%	IPM BS/Legal ESD

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
	other tax administrations.								
3.5. Enhance Trade Facilitation	1. Implement articles of the Trade Facilitation Agreement	Percentage of articles in the trade facilitation agreement Implemented	New	-	-	-	100%	100%	CUST
	2. Develop real-time Interfaces with SADC and COMESA countries	Number of countries interfaced with	2	3	2	2	2	2	CUST IPM BFD

KRA 4: COMMITTED, COMPETENT AND HIGH PERFORMING WORKFORCE

Strategic Objective	Initiatives	Key Performance Indicator	Service Delivery Target						Responsibility
			Baseline	2022	2023	2024	2025	2026	
4.1. Develop and implement a new ZRA structure in line with international good practice	1. Implement and monitor the NOM plan 1.1. Develop and implement a Culture and Change Management Programme	Percentage of identified NOM milestones achieved	70%	-	100%	100%	100%	100%	CSD RCS
	2. Develop and implement a Workforce Plan 3. Automate the recruitment process	Percentage of approved staff complement filled	2450	2750	2583	2251 (87%)	2782 (90%)	2782 (90%)	CSD IPM ICT
4.2. Increase human capital, motivation and retention of staff	1. Review conditions of service and recommend improvements to position ZRA as employer of choice	Percentage of staff who met their performance objectives	99%	95%	95%	95%	95%	95%	CSD ESD
	2. Develop and implement a comprehensive HR governance framework	Percentage of staff turnover maintained below the set target	2.95%	-	-	-	5%	5%	CSD

	3. Implement the Talent Management and Succession Planning Policy								
	3.1.Develop and implement a structured staff career development programme								
	3.2.Develop guidelines on specialized training and corporate sponsorship								
	3.3.Implement a Masters' and structured short-term scholarship program for staff to study at top (World) universities for top performers								
	3.4.Review and optimize the Performance Management system and align it to the CSP								
	3.5.Enhance and implement productivity monitoring mechanisms								
	4. Develop and implement staff leadership program								

4.3.Improve Staff Integrity and Professionalism	5. Develop and staff engagement initiatives 5.1. Enhance employee onboarding programme 5.2. Conduct an employee engagement survey	Percentage of employees engaged	74%	76%	76%	78%	79%	80%	CSD RCS
	1. Implement a corruption prevention plan 2. Operationalise the ZRA Core Values 3. Implement a personal financial management and entrepreneurship programme for staff. 4. Deploy AI based controls to mitigate corruption	Reduced percentage of employees dismissed for unethical conduct	0.38%	1%	1%	1%	1%	1%	CSD BFD IPM

4.4. Promote diversity, equity and gender equality	1. Implement and monitor the Gender Equality and Diversity Policy 1.1. Develop and implement a Gender Strategy 1.2. Identify and implement Women-in-Leadership Programmes 1.3. Develop and implement diversity programmes 1.4. Conduct regular assessments and audits to identify and address systemic barriers to equality	% of women in management positions	22%	-	-	-	30%	30%	CSD DIV. & DEPTs
		% of males and females recruited	Male 49.5%: Female 50.5%	-	-	-	50%	50%	CSD DIV. & DEPTs
		Ratio of males to females in ZRA	1349:953	-	-	-	3:2	3:2	CSD DIV. & DEPTs

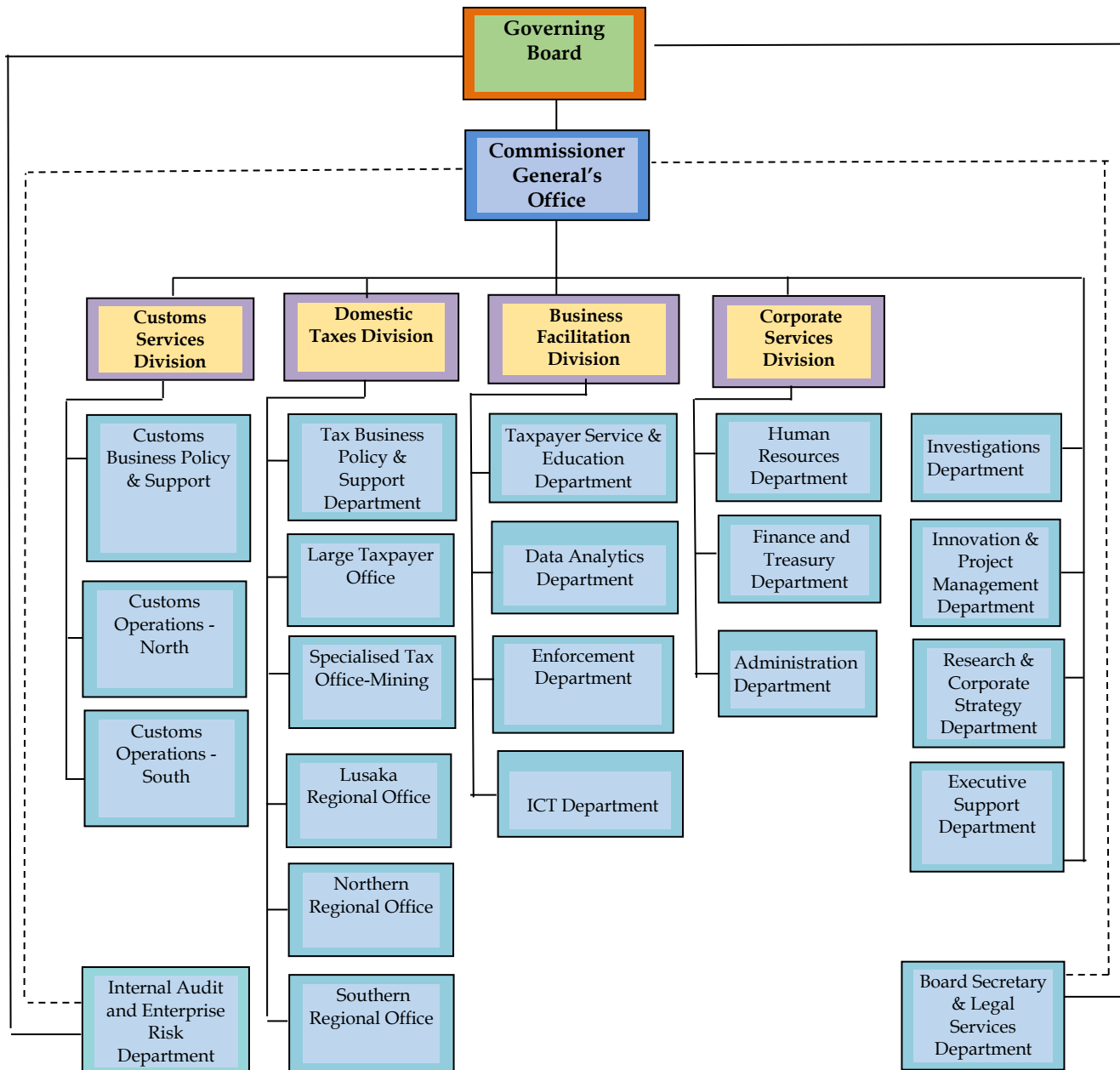
2. Promote balanced gender participation in institutional events and activities	Ratio of completion of educational and other programmes by gender	45% Females and 55% Males	-	-	-	1:1	1:1	CSD DIV. & DEPTs
			-	-	-	100%	100%	
			-	-	-	100%	100%	
			-	-	-	100%	100%	
			-	-	-	100%	100%	
			-	-	-	100%	100%	
			-	-	-	100%	100%	
Percentage of identified initiatives implemented to address the plight of differently abled persons		New	-	-	-	100%	100%	

4.5. Improve infrastructure and facilities	1. Develop, implement and monitor the Physical Infrastructure Development Plan:	Number of staff houses constructed	67	0	0	142	100	34	CSD
	1.1. Build physical inspection facilities								
	1.2. Build staff houses								
	1.3. Renovation of staff houses and offices								
	1.4. Rent office accommodation for staff								
	1.5. Build regional offices								
	2. Acquire land for construction of physical infrastructure:								
	2.1. New location for HQ								
	2.2. Purpose-built Innovation Hub								
	2.3. Ultra-modern Records Centre								
	2.4. Regional Offices								
	2.5. Enforcement Centres								
	2.6. Staff houses								

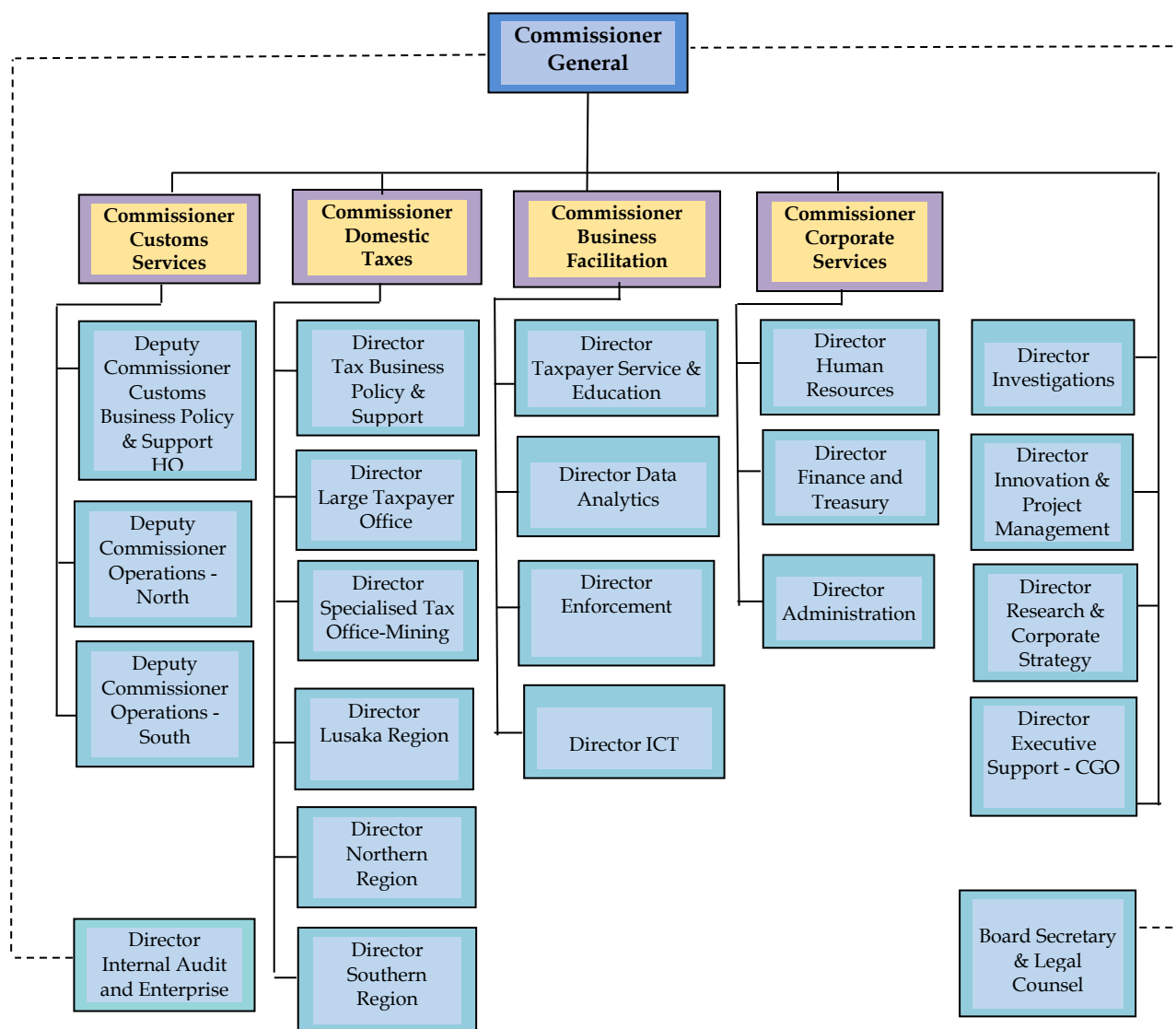
3. Develop and implement a Maintenance Plan 4. Scale-up the utilisation of the alternative energy solutions	Number of physical infrastructure refurbished	5	-	-	3	10	3	CSD
	Number of office buildings constructed	0	-	-	0	1	3	CSD
	Number of Truck Parking Yards and Enforcement Centres developed	0	-	-	0	3	3	CSD
	Percentage Implementation of the Procurement Plan	95%	-	-	100%	100%	100%	CSD
	Percentage of Occupancy Standards adhered to	40%	50%	60%	70%	75%	80%	CSD
	5. Conduct a review of Occupancy Standards which ZRA needs to adhere to 6. Assess the occupancy rate of ZRA owned infrastructure							

	7. Implement Occupational Health and Safety Standards								
	8. Develop Occupational Health and Safety Policy								

Annex 2: ZRA Organisational Structure



Annex 3: ZRA Senior Management



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