

CORPORATE PLAN & BUDGET

2020/21 – 2022/23



MINISTRY OF REVENUE AND CUSTOMS

English version

Contact: (676) 7400550 / 7400660
Website: www.revenue.gov.to
Nuku'alofa, TONGA

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List of Abbreviations

MORC	-	Ministry of Revenue and Customs
NCD	-	Non-communicable diseases
CP	-	Corporate Plan
TSDf	-	Tonga Strategic Development Framework II
SDG	-	Sustainable Development Goals
GPA	-	Government Priority Agenda
IT	-	Information Technology
ASYCUDA	-	Automated System for Customs Data
POS	-	Point of Sales System
LTO	-	Large Tax Payers Office
CIS	-	Compliance Improvement Strategy
KPIs	-	Key Performance Indicators

Foreword from the Honorable Minister



It is an honour to present the Ministry of Revenue and Customs (MORC) Corporate Plan (CP) and Budget for the year 2020/21 – 2022/23. The revenue collection, border management and trade facilitation have been and will continue to be the primary focus of MORC. The MORC plays a vital role in the operations of the Tongan government tax laws, and is obligated to collect revenue, maintain a playing field for taxpayers whilst enforcing border control measures and trade facilitation. Its purpose is to safeguard and generate a progressive environment, in which the people of Tonga will prosper.

Border control and security has been the center of attention in the past several years due to the alarming rise of importation and usage of illicit drugs, smuggling of weapons and ammunition. Additionally, pandemic COVID 19 (Coronavirus) has recently becomes an extensive issue around the world including Tonga. Therefore, it is crucial to re-enforce full border controls for the sake of our national security. As a national priority of Government, the COVID 19 and war against drugs have resulted in stricter enforcement of border security measures. These measures comprise of strict inspections in the movement of people and goods across the border. This has become a joint effort between MORC and other border security agencies tasked specifically with combatting importation and trade of illicit drugs and weaponry.

MORC is also an active role player in the fight against non-communicable diseases (NCDs) administered by the Ministry of Health. By levying higher tariffs on unhealthy food and tobacco while lowering tariffs on healthier food alternatives, the MORC believes that this can facilitate this fight against NCDs.

This Corporate Plan provides an overview of the MORC's strategic direction and key priorities for 2020/21-2022/23. We aspire to deliver quality services to the public by facilitating legal trade and improving revenue collection. The MORC aims to nurture and strengthen a stronger partnership with relevant stakeholders for the core purpose of empowering private sectors as wheel for economic development.

I have faith that the strategic plan and target outputs set out in this CP, can and will be achieved through effective and sustainable partnership with the stakeholders. These includes the donor partners, the public and Government of Tonga, but most importantly the support and commitment of the CEO and his staff. Together, we can fulfil the execution of this plan, as well as the creation of a more effective and efficient services which leads to a more progressive, secure and prosperous Tonga.

Respectfully,


Hon. Tevita Lavemaau

Minister for Revenue and Customs



Message from the Chief Executive Officer



The CP and Budget is the principal document that aligns the MORC's strategic approach to support the implementation of the Tonga Strategic Development Framework (TSDF) and the government priorities. It outlines six outputs, three organizational outcomes, goals and national outcomes to be delivered over the next three years.

The MORC remains and will continue to pursue its vision to be recognized as the best Ministry amongst all Government Ministries, and contribute to Tonga's economy through securing our borders, facilitating legal trade and travel as well as collecting revenue for the Government services.

In the past financial year, the resilience of MORC was tested in numerous ways including the increase in importation of illicit goods and drugs, extension granted by the Cabinet to allow the duty exemptions on essential goods to assist the recovery efforts after the devastation of Tropical Cyclone Gita and lastly, the worldwide impact of Coronavirus Disease (COVID-19) Pandemic. During these critical periods, our services were re-prioritised to support the government emergency plan for fiscal sustainability while simultaneously managing within fiscal constraints for the safety of the country.

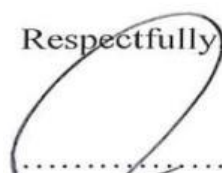
As a way forward, strong emphasis will be placed on improving compliance with Tax and Customs laws. A Compliance Improvement Strategy (CIS) has been developed to guide the MORC in ensuring compliance with relevant requirements in order to provide the best possible services for our government and our people. The CIS has strong linkages to our ongoing modernization program to further strengthen our border management, and generate additional revenues to fund the government services to the people of Tonga.

This led to the formation of additional three new Divisions in addition to the existing three Divisions, totaling at six Divisions for MORC. The CP outlines the MORC outputs and Key Performance Indicators (KPIs) for each of the six Divisions to ensure effective delivery of services to meet expectations of Government and all stakeholders. These Outputs are linked to the TSDF Organisational Outcomes and National Outcomes, as shown in the Results Map.

Lastly, I am grateful for the on-going supports from the Hon. Minister, my management team and staff who were participated in the development of the CP and Budget. Also, I would like to extend my sincere appreciation to all stakeholders and donor partners for your valuable contribution and cooperation.

I look forward to working closely with you in the implementation of this CP over the next three years with confidence that it shall lead us to a more progressive, secure and prosperous Tonga.

Respectfully


.....
Mr. Kelemete Vahe
Chief Executive Officer



1. Corporate Plan Executive Summary

The Corporate Plan and Budget 2020/2021-2022/2023 is the leading document that guides the MORC over the next three years in supporting the implementation of the TSDF. It provides a comprehensive plan for MORC strategic approach in terms of resources, activities and outputs. These outputs are measured by specific KPIs and linked to the organizational outcomes and national outcomes to ensure MORC is contributed toward achieving the national impact.

1.1 Mandate

The MORC statutory obligation is to uphold the laws that we administer through facilitation of legal trade, border management, and effective and efficient revenue collection. The mandate is thus established by the following key legislations, policy decisions and plans:

- The Constitution of Tonga
- Government Act
- Income Tax Act
- Consumption Tax Act
- Revenue Services Administration Act
- Customs Act
- Customs and Excise Management Act
- Excise Tax Act
- Public Services Act
- Public Financial Management Act
- Procurement Act
- International Agreements
- Tonga Strategic Development Framework II
- Bretton Woods Act
- Government Priority Agenda

These legislations and plans reflect the government and public expectations from the MORC. The MORC is devoted to deliver quality services with high level of integrity that promotes professionalism as the best Ministry amongst all Government Ministries.

1.2 Stakeholders

The MORC acknowledges its stakeholders and the on-going collaboration that contributes to build a much more informed Ministry.

Table 1: Stakeholders and their relationships

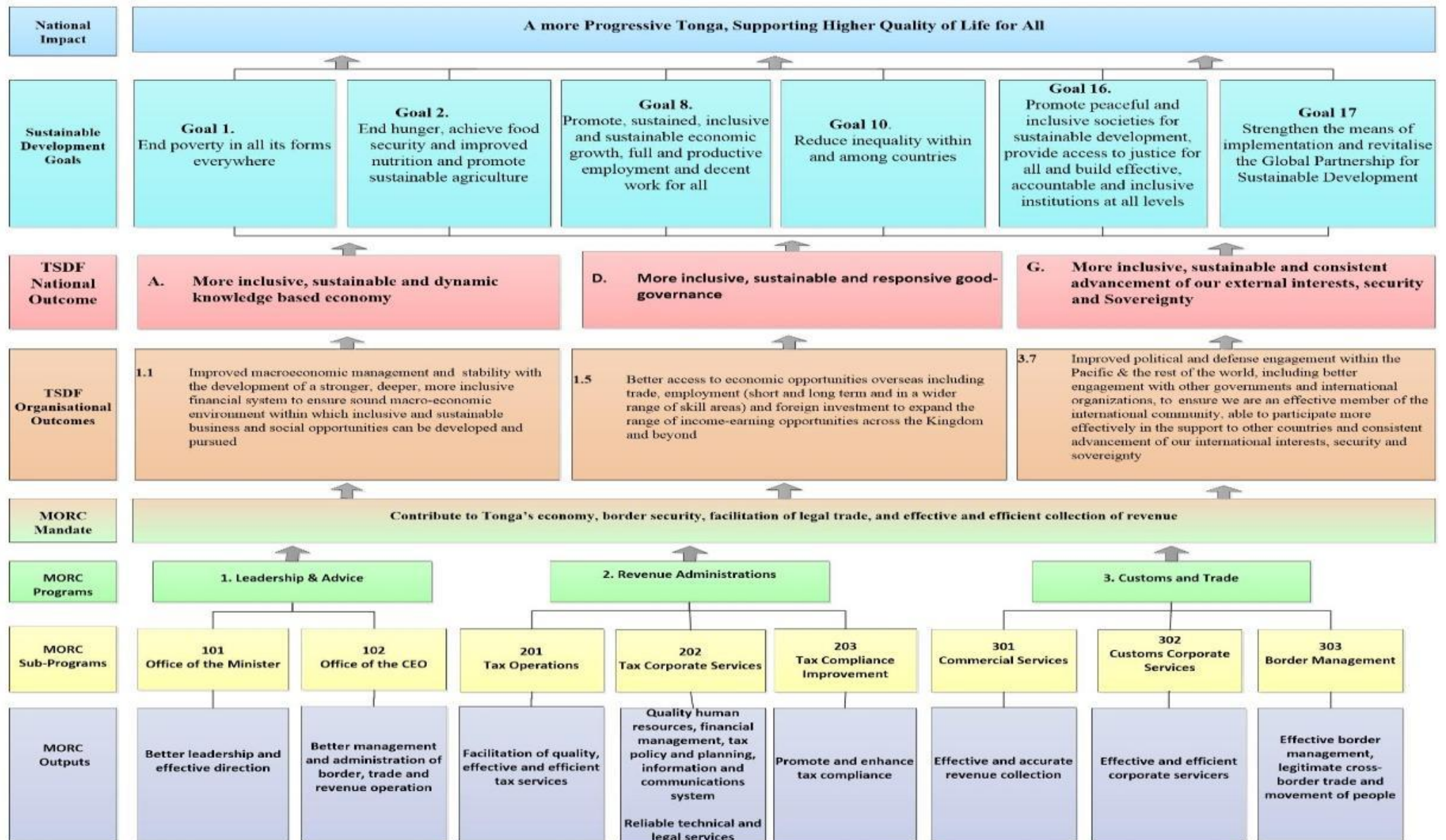
Stakeholder	Customer of MORC	Supplier to MORC	Partner with MORC	Oversight of MORC
Cabinet	Advice, recommendation and information	Decision	Operating effectiveness of Government	Direction
Legislative Assembly	Advice, recommendations and information	Decision and Legislations	Operating effectiveness of Government	Direction
MDAs	Advice, guidance, instructions and information	Information	Operating effectiveness of Government, support to the TSDF	Oversight by PMO, MOF, PSC – policy operations
Public Enterprises	Advice, guidance, instructions and information	Information	Operating effectiveness of Government support to the TSDF	
Businesses	Advice, guidance, instructions, services and information	Provide commercial goods, services, fees and charges	Support of the TSDF, economic development	Monitor, petition
NSA, CSO, Churches	Advice, guidance, instructions, services and information	Goods, services, fees and charges	Support of the TSDF, community work, education and health	Monitor, petition
General Public	Advice, guidance, instructions, services and information	Goods, services, fees and charges	Support of the TSDF	Vote, petition
Development Partners	Advice, guidance, instructions, services and information	Development assistance and advice	Delivery of aid funded programs	Oversight of the use of development funds, general performance management

1.3 Results Map

The Results Map shows clear cascading and alignment of results in various levels in the results chain for MORC and its contribution to the TSDF. The outputs are grouped by the relevant Sub-Programs and Programs that encompass the work of the MORC in accordance to the mandates. These outputs support the implementation of the Organisational and National Outcomes of the TSDF II.

(Please refer to 1.4.1 below on how the individual output is contributed toward the National Impact of the TSDF II)

MORC Result Map



1.4 SDGs / Regional Framework

1.4.1 TSDF Impacts and Outcomes supported by MORC Outputs

The MORC makes significant contribution to three out of the seven TSDF National Outcomes:

- A. More inclusive, sustainable and dynamic knowledge-based economy
- D. More inclusive, sustainable and responsive good-governance
- G. More inclusive, sustainable and consistent advancement of our external interests, security and Sovereignty

As a government administration of revenue, including border management and facilitation of legal trade and travel, the MORC contributes to all of the TSDF Organisational Outcomes. It provides particular support to:

1.1: Improved macroeconomic management and stability with deeper financial markets

Improved macroeconomic management and stability with the development of a stronger, deeper, more inclusive financial system to ensure sound macro-economic environment within which inclusive and sustainable business and social opportunities can be developed and pursued.

1.5: Better access to, and use of, overseas trade and employment, and foreign investment

Better access to economic opportunities overseas including trade, employment (short and long term and in a wider range of skill areas) and foreign investment to expand the range of income earning opportunities across the Kingdom and beyond.

3.7: Improved political and defence engagement within the Pacific and the rest of the world

Improved political and defence engagement within the Pacific and the rest of the world, including better engagement with other governments and international organization to ensure we are an effective member of the international community, able to participate more effectively in the support to the other countries and consistent advancement of our international interest, security and sovereignty.

The details of the MORC contributions and supports to the TSDF National Outcomes are provided in Table 2 below.

Table 2: Link between National Outcomes, SDGs, Organisational Outcomes and Outputs

Programs	Sub-Programs	Outputs	Organisational Outcomes	SDGs	National Outcomes	Justification
Program 1: Leadership and Advices	Office of the Minister	Better leadership and effective direction in accordance with Revenue Services Administration Act and all relevant Acts and Regulations	1.1 1.5 3.7	16	A D G	An effective leadership with clear direction and strong commitment to support the implementation of TSDF and government immediate priorities will drive MORC toward contributing to achieve a more progressive Tonga with higher quality of life for all
	Office of the CEO	Better management and administration of border, trade and revenue collection	1.1 1.5 3.7	16	A D G	An effective management and administration is contributing to align and support the implementation of government immediate priorities and TSDF
	Tax Operations Division	Facilitation of quality, effective and efficient tax services	1.1	8 17	A D	Facilitation of quality, effective and efficient tax service is vital for revenue administration to generate sufficient fund for the implementation of government immediate

Program 2: Revenue Administrations						priorities and TSDF
	Tax Corporate Services Division	Quality human resources, financial management, policy and planning, information and communications systems Reliable technical and legal services	1.1	8 10 17	A G	A more efficient and effective corporate services with a clear focus on MORC priority needs with strong commitment to improve performances with a consistent support services will enable MORC to deliver the required outputs and contribute toward achieving the TSDF where Tonga can prosper.
	Tax Compliance Improvement Division	Promote and enhance tax compliance	1.1	8 17	A D G	The implementation of Compliance Improvement Strategy will drive MORC toward achieving the target revenue collection required to fund the government priorities and TSDF where prosperity can achieve for Tonga
	Commercial Services Division	Effective and accurate revenue collection	1.1 1.2 1.3	2 8	A C	The facilitation of legal trade and travel will contribute to developing the

Program 3: Customs & Trade			1.5	10	D	economic activities that support the creation of healthy environment where Tonga can prosper
			2.6	17	G	
			3.a			
			3.4			
			3.7			
			4.3			
	Customs Corporate Services Division	Effective and efficient Corporate Services	1.1	8	A	Effective support services will empower the MORC to effectively carry out their duties and achieve better outputs that contribute to supporting a higher quality life for all
	Border Management Division	Effective border management, legitimate cross-border trade and movement of people	3.1			National security through effective border management is highly significant in supporting the government immediate priorities and the implementation of TSDF.
			1.1		A	
			1.2			
			1.3	10		
			1.5		D	
			3.a	16		
			3.2		G	
			3.7	17		

1.4.2 Sector Plans, Regional and Community Development

1.4.2.1 Government Priority Agenda (GPA)

Cabinet has approved the GPA and strategic focus for 2020/21 to guide the corporate planning and budget preparation as follows: -

1. Illicit drugs and national security
2. Education
3. Health
4. Economic development
5. Infrastructure
6. Energy, climate change and disaster risk

7. Public sector reform and e-government

The MORC will give priority towards facilitating and implementing the 7 GPAs and Strategic Focus of the Government within the Ministry's mandate and available resources.

1.4.2.2 Budget Strategy 2020/21-22/23

The budget priorities and strategies for 2020/21 are driven by the priority areas reflected in the GPA above. The theme of the budget 2020/21, *"Stronger partnership for a more inclusive growth and sustainable Tonga"* reflect the needs for MORC and relevant stakeholders including the communities to work together to improve the livelihoods of all the people of Tonga.

The MORC continues to support and promote partnership with the businesses, communities, donor partners and taxpayers for a more inclusive growth in achieving the national vision prescribed by the TSDF *"A more progressive Tonga, Supporting Higher Quality of Life for All"*.

Details of MORC contributions to the GPA with a correspondence budget strategy are summarized in Table 3 below.

Table 3: MORC contributions to the Government Priority Agenda

Programs	Sub-Programs	Outputs	GPA & Budget Strategy	Justification
Leadership and Advice	Office of the Minister	Better leadership and effective direction in accordance with Revenue Services Administration Act and all relevant Acts and Regulations	Economic Development, Illicit Drugs and National Security, Health, and Public Sector Reform and E-Government	Better leadership and effective direction are vital in guiding MORC toward achieving its output and supporting the GPA for a prosperous Tonga
	Office of the CEO	Better management and administration of border, trade and revenue collection	Economic Development, Illicit Drugs and National Security, Health, and Public Sector Reform and E-Government	Better management and effective administration improve the efficiency of the operations and contribute to achieving the target outputs

Revenue Administrations	Tax Operations	Facilitation of quality, effective and efficient tax services	Economic Development	Quality and efficient tax operations are significantly contributing to better manage the revenue collection. The higher the revenue collection; the more fund available for Government economic development plans.
	Tax Corporate Services	Quality human resources, financial management, tax policy and planning, information and communications system Reliable technical and legal services	Economic Development, Public Sector Reform and E-Government	Effective corporate services contribute to empowering the revenue operations toward achieving the expected outputs
	Tax Compliance Improvement	Promote and enhance tax compliance	Economic Development	Promote compliance with tax requirements to ensure that everyone pays their fair share of taxes to the Government.
Customs and Trade	Commercial Services	Effective and accurate revenue collection	Economic Development, Health, Illicit Drugs and National Security, Public Sector Reform & E-Government	Facilitate the importation of legitimate goods for economic development. Investment incentives are granted through duty exemptions on approved goods to support the economic activities and development.
	Customs Corporate Services	Effective and efficient Corporate Services	Economic Development, Illicit Drugs and National Security, Public Sector Reform & E-Government	Facilitate the resources and support services required to ensure smooth and effective commercial and border operations

	Border Management	Effective border management, legitimate cross-border trade and movement of people	Illicit Drugs and National Security	Secure the borders against the importation of illicit drugs and goods, criminal activities and financial crimes. Also, ensuring traders and travelers are complied with relevant policies to secure the country
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2 MORC Overview

The MORC continues to maintain and uphold its mandatory functions for the country in facilitating the following functions listed below:

1. To secure the border;
2. To facilitate legal trade and travel;
3. To effectively and efficiently collect revenue for the Government of Tonga

The MORC endeavors to facilitate and enhance the services provided to the people and Government of Tonga. Also, it continues to support the Government development plans and initiatives through its mandate in achieving the national vision prescribed by the TSDF “*A more progressive Tonga, supporting higher quality of life for all*”

VISION: **To be recognized as the best Ministry amongst all Government Ministries**

In upholding the above mandatory functions, the MORC is committed and will remain as the best Ministry amongst all Government Ministries. Our vision aligns with the national impact of the TSDF II, ‘*A more progressive Tonga, supporting higher quality of life for all*’. The vision encapsulates the fact that the best service provider will significantly make a change for the betterment of the country as a whole.

MISSION: **To establish and promote highest standard of professionalism and good working relationship with all stakeholders**

Our mission clearly outlines our goal in serving the nation. It emphasized the key role that the MORC plays in meeting the TSDF through delivering quality, effective and efficient services for the betterment of the nation as a whole.

The CEO has eagerly brought in a renewed focus for the MORC and is overwhelmingly supported. The MORC recognizes the need to refocus its vision and mission to empower and to continue its improvement in performance. This instils a drive within the MORC to be the best it can be in all facets of its activities from its Revenue Administrations to Customs and Trade.

This is a timely revamp for the MORC as it continues on its path of effectively delivering on its mandate toward achieving its output.

VALUES

The MORC commits to upholding the following values:

1. Leadership - the capacity of an employee to achieve challenging goals, proactive, and inspire other employees to perform at the highest level

2. Transparency - that all parties ensure that MORC reflect and addresses the needs and concerns of a taxpayer in a clear and decisive light
3. Accountability - To take ownership of our work, responsible and being answerable for related actions
4. Integrity - To perform our duty with honesty and due diligence at all times
5. Honesty - To always speak the truth and act truthfully
6. Respect - To respect all colleagues, stakeholders and the public in general
7. Commitment - To perform our duty with humility and dedication in serving our country
8. Responsive - To react quickly and positively to the needs of MORC when arise
9. Fairness - The quality of making reasonable judgements, right, just and free from bias

2.1 MORC Outputs grouped into Divisions / Sub-Programs

Table 4: Program 1 Outputs grouped into Sub-Program

Program (s)	Ministry's Outputs	Activities / Strategies	Responsible Division
Program 1: Leadership & Advice	Better leadership and effective direction in accordance with Revenue Services Administration Act and all relevant Acts and Regulations	Bills and regulations	Minister
		Annual Report and Corporate Plan and Budget	
	Better management and administration of border, trade and revenue operations	Present/submit Annual Report, AMP, and CP and Budget to the Ministry of Finance, Public Service Commission and Prime Minister's Office	CEO
		Manage revenue and customs operations	
		Provide tax and customs advices to the relevant stakeholders	

Table 5: Program 2 Outputs grouped into Sub-Programs/Divisions

Program (s)	Ministry's Outputs	Activities / Strategies	Responsible Division
Program 2: Revenue Administrations	Facilitation of quality, effective and efficient tax services	Public Relations	Tax Operations Division (Client Services Section)
		Customer Care	
		Administrative Management	
		Tax Clearance	Tax Operations Division (Processing Section)
		Data Entry	
		Registrations	
		Tax Reconciliation	
		Secure filing system and safety storage	
		Administrative Management	Tax Operations Division (Large Taxpayers Office)
		Process and register Tax Returns	
		Client Services	
		Relationship Management	
		Risk profiling and analysis	
		Spot Check	
		Debt and returns management	
		Administrative Management	Tax Operations Division (Vava'u, Ha'apai & 'Eua Offices)
		Tax Clearance	
		Data entry	
		Registrations	
		Withholding and PAYE Reconciliations	
		Filing Returns and Correspondences	
		Administrative Management	
		Public Relations	
		Customer Care	
		Revenue Management	
		Budget Management	
		Asset Management	
		Managing employee relations	
		Training and development	
		Tax Arrears Management	
		Tax Returns Management	

		Tax Accounts Reconciliation	
	Quality human resources, financial management, tax policy and planning, information and communications system	Manage revenue collection	Tax Corporate Services Division (Accounts Section)
		Manage budget expenditure to be within the ceiling	
		Ensure compliance with relevant policies at all times	
		Prepare annual budget revenue and expenditure with forecasts	
		Manage assets registration in accordance with relevant policies	
		Prepare Annual Procurement Plan and ensure compliance	
		Monitor staff attendance and entitlements	Tax Corporate Services Division (Human Resources and Support Services Section)
		Facilitate the recruitment process	
		Capacity development programs for employees	
		Implement, manage, report and monitor PMS	
		Secure all Human Resources files	
		Transport management	
		Guard office premise's after working hours	
		Maintain clean office environment	
		Facilitate IT services and supports	Tax Corporate Services Division (Information Technology Section)
		Provide technical advice and IT policy and plan	
		Better IT Application and Infrastructure	
		Monitor and manage high speed and secure LAN and Wireless access	
		Data management	
		Disaster Recovery Plan	
		Internal policy design and advice	Tax Corporate Services Division (Policy and Planning Section)
		Secretariat services to the Governance Modernization Committee	
		Assist Tax Operations and Tax Compliance Improvement in developing projects to strengthen the revenue collection	

		Planning and reporting	
	Reliable technical and legal services	Legislation	Tax Corporate Services (Technical and Legal Services Section)
		Legal Training	
		Tax Policies	
		Rulings	
		Technical and Legal Advice	
		Enforcement and Recovery	
		Appeals	
		Data and Risk Information Management	Tax Compliance Improvement (Risk Management Section)
		Efficient identification of risks and its treatments	
		Taxpayer Compliance Profile Development	
		Compliance Improvement Strategies Administration	
		Evaluation and Monitoring System	
		Administrative Management	
		Full Scope Audit	Tax Compliance Improvement (Audit and Investigation Section)
		Limited Scope Audit	
		Investigation Cases	
		Consumption Tax refunds	
		Administrative Management	
		Tax Arrears Management	Tax Compliance Improvement (Returns and Debts Collection Section)
		Tax Returns Management	
		Debt Book Management	
		High-Profile Taxpayer Management	
		Tax Clearance Management (Non-compliance Taxpayers)	
		Administrative Management	

Table 6: Program 3 Outputs grouped into Sub-Programs/Divisions

Program (s)	Ministry's Output	Activities / Strategies	Responsible Division
Program 3: Customs and Trade		Cargoes clearance at Public Bonded, Private, and Local Excise Manufacturing Warehouses	Commercial Services Division (Commercial Management Section)
		Physical inspections	
		Stock monitoring and control	
		Site visits and compliance checks	
		Stock reconciliation and recovery	
		Monitoring excise manufacturing and production operations	
		Monitoring petroleum and LPG discharge operations	
		Process Broker/APP/Warehouse License	
		Formulate and review tariff policies	Commercial Services Division (Trade and Policy Section)
	Effective and accurate revenue collection	Document vetting and examination at One-Stop-Shop	
		Cashier Services	
		Customer Services	
		HS review	
		Process Tariff Concession	
		Formulate Market Access Offer	
		Validate entry forms against Rule of Origin	
		Provide trainings on PACER PLUS	
		Apply valuation methods to specific goods	
		Manage Valuation Database	
		Implement the categorization and notification on Trade Facilitation Agreement	
		Issue Public Rulings	
		Process Heilala members entry forms	
		Manage AEO Project	

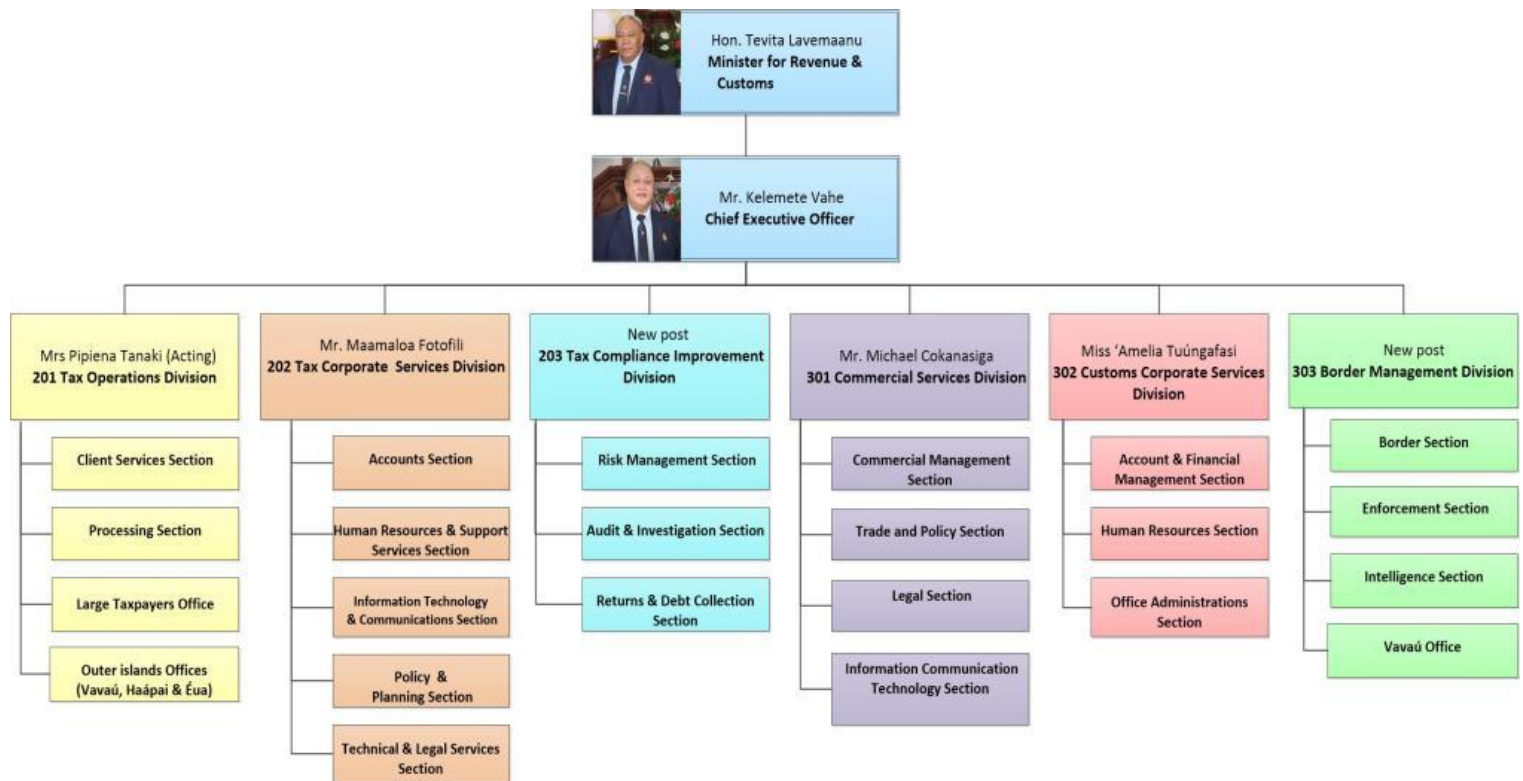
		Provide legal advisory services	Commercial Services Division (Legal Section)
		Vet contracts and sign off	
		Draft legislative, policy and procedure	
		Conduct 3 National Consultations on Customs Bills	
		RKC Accession	
		Prosecute civil matters	
		Tax Tribunal matters	
		Implementation the ASYCUDA World Project	Commercial Services Division (Information Communication Technology Section)
		Infrastructure Upgrade Project	
		HS Tariff Policy Project	
		Manual Entries Project	
		System Management Development	
		Facilitate IT support and maintenance	
		Review Annual Infrastructure Maintenance Plan	
		Manage the network and security system	
		NII technical support and maintenance	
		Website maintenance	
		Software development and maintenance	
		Pre-release vetting and processing	
		Transfers vetting and processing	
		Manifest vetting and processing	
	Effective and efficient corporate services	Manage revenue collection against target	Customs Corporate Services (Accounts Section)
		Manage budget expenditure	
		Prepare Annual Budget Revenue and Expenditure Forecasts	
		Prepare Annual Procurement Plan and ensure compliance	
		Manage assets records in accordance with relevant policies	
		Monitoring and Reporting of Arrears	
		Monitor staff attendance and entitlements	Customs Corporate Services (Human Resources Section)
		Implement, monitor and report PMS	

		Capacity development programs for employees	Resources Section)
		Facilitate the recruitment process	
		Transport maintenance	Customs Corporate Services (Administration Section)
		Maintain clean office environment	
		Secure all Customs Entries/Invoices and related files	
	Effective border management, legitimate cross-border trade and movement of people	Monitor and enforce COVID-19 border restrictions	Border Management Division (Border Section)
		Maritime patrol and surveillance joint operations	
		Provide primary line Immigration Clearance at all international ports of entry	
		Facilitate Customs clearance of inward and outward vessels and aircrafts	
		Baggage and air cargo control and inspection at airport	
		Baggage and cargo management control and disposal	
		Provide security services and undertake special operations	
		Monitor and clear Haápai small craft	
		Monitor Niua craft local movement	
		Monitor 'Eua craft local movement	
		Facilitate non-intrusive inspection	
		Risk profiling assessment	Border Management Division (Enforcement Section)
		Develop or review Compliance Improvement Strategy	
		Review SOPs	
		Prepare Quarterly Risk Profiling Reports	
		Prepare Bi-annual Taxpayer Profile Report for PCA	
		Review Annual Audit Strategy	
		Comprehensive Fields Audits	
		Process refund applications	

		Implement Voluntary Disclosure Project	
		Implement Compliance Improvement Strategy	
		Desk audit	
		Manage debt recovery	
		Develop intelligence strategies and disseminate to frontline and law enforcement stakeholders	Border Management (Intelligence Section)
		Bi-annual report on overview of border security threats and patterns	
		Surveillance operations	
		Coordinate vessel rummage	
		Other special operations	
		Facilitate the National Intelligence Liaison	
		Facilitate International Intelligence Operations Liaison	
		Public awareness program on war on illicit drugs	
		Coordinate joint operations with border and law enforcement agencies	
		Field investigation	
		Exhibit detained and seized goods	
		Case file management	
		Tactical support operational units	
		Advanced profiling and targeting	
		Manage revenue collection	Border Management (Vava'u Office)
		Manage budget expenditure	
		Manage assets record in accordance with relevant policies	
		Provide primary line Immigration Clearance at all international ports of entry	
		Facilitate Customs clearance of inward and outward vessels and aircrafts	
		Baggage and air cargo control and inspection at airport	
		Baggage and cargo management control and disposal	

		Provide security services and undertake special operations	
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2.2 MORC Organisational Structure



MORC Staff with distinguished guests at the Centenary Church after the prayer service to commemorate the World Customs Day on the 26th of January, 2020

2.3 Summary of MORC Planned Major Reforms




2.3.1 MORC priorities and major reforms



In light of the ever-evolving economic, social and political climate change, the MORC is taking a proactive approach to ensure that its services and functions continue to adapt and grow with change. It hopes to achieve this through:

- i. Organizational realignment motivated by a service driven attitude to address the needs of the Government, taxpayers and travelers alike.
- ii. Provision of an enabling environment for closer Ministry – Stakeholder partnerships
- iii. Supporting taxpayers and travelers to improve compliance through the implementation of effective intelligence-led and risk-based strategies and controls
- iv. Enhancement of the MORC’s border security and revenue collection capabilities through the use of modern technologies and equipment such as non-intrusive inspection (NII) technologies, maritime, ASYCUDA World Project and a new tax system to replace the existing RMS 7.

The MORC continues to make significant contributions to further improve Tonga’s economy through the implementation of the project listed below. The list of priorities (on-going and new initiatives) for the years ahead are aligned to support the Government Priority Agenda and ultimately to achieve the TSDF National Impact.

Table 7: MORC Priorities for 20/21 – 22/23

Priorities	Proposed Projects	Status	Government Priority Agenda	2020/21	2021/22	2022/23	Proposed Costing
1) Illicit drugs and national security	1.1) War on Illicit Drugs Awareness Campaign	On-going	Illicit Drugs and National Security	To enhance awareness of stakeholders about border threats and engage the general public in combating the illicit drug trade in Tonga	On-going	On-going	
	 1.2) Building Investigations and Intelligence Capacities with the assistance of Technical Assistant	On-going	Illicit Drugs and National Security	Strengthening of Customs investigations and intelligence capacities through recruitment and for building technical expertise of existing Officers	On-going	On-going	
	 1.3) Joint Agencies Maritime Border Patrol and Surveillance	On-going	Illicit Drugs and National Security	Working in cooperation with HMAF and Tonga Police to undertake joint patrol and surveillance operations to strengthen border security	On-going	On-going	
	 1.4) Acquiring Non-intrusive Inspection Technologies	New initiative	Illicit Drugs and National Security	Nil	Acquiring handheld chemical scanners, body scanners and robotic dogs to enable Customs to intercept contrabands and detect false declarations whilst facilitating	On-going	

					inspection of legitimate goods		
	1.5) Building sufficient Human Resources capacity for Customs war on illicit drugs	New initiative	Illicit Drugs and National Security	Nil	<p>A review of organizational structures to create a section within Customs to spearhead operations on war on drugs. Request critical positions below:</p> <p>i. 1 Senior Assistant Deputy CEO</p> <p>ii. 1 Principal Revenue Officer</p> <p>iii. 1 Senior Revenue Officer</p> <p>iv. 1 Revenue Officer</p> <p>+\$102,480</p>	Nil	+\$102,480
2) Legislative Review	2.1) Implementation and monitoring of Taxation Policy to support fight against NCDs	On-going	Health	Implement and monitor Customs taxation policies against NCDs	On-going	On-going	
	2.2) Consumption Tax Review	On-going	Economic Development	Request Technical Assistant (TA) to review the	On-going	On-going	+\$70,000



Consumption Tax Act under the Revenue Policy Committee (Ministry of Finance) on the followings: -
 i. Review of zero rated and exempt supplies under Consumption Tax Act
 ii. Review Consumption Tax rate
 TA to work alongside MORC officials in carry out the review, analysis and planning
+\$70,000



2.3) Customs Legislative Review

On-going

Illicit Drugs and National Security

Modernized Customs legislation that will allow better facilitation procedures, stronger enforcement capability, maximum use of automation and closer collaboration with key stakeholders

On-going

On-going



2.4) Impose tax on telecommunication sector

New initiative

Economic Development

Nil

Request TA to review the tax imposed on telecommunication companies. TA will work alongside MORC officials in carrying the review, analysis and planning
+\$200,000

On-going

+\$200,000

3.1) Sales Register Device Project

New initiative


Economic Development

To implement the Real Time connections from the

On-going

Roll out to

+\$2,100,000

3) ICT Infrastructure Upgrade 				individual POS to the Revenue Office's system by providing devices and software. This is the Phase 2 of this project (Phase 1 has been implemented in FY2019/20)				Construction and Pharmacy Sector
	3.2) ASYCUDA World Project	On-going	Illicit Drugs and National Security, and Economic Development	Under the ASYCUDA Pacer Plus Project, Tonga Customs stands to acquire UNCTADs renowned ASYCUDA World automation system.	On-going	On-going		
	3.3) New Tax System	New initiative	Public Sector Reform (e-government)	nil	New Tax system to replace the Revenue Management System 7 (RMS 7). This is aimed to further improve the efficiency and reliability of data management	Yearly support and maintenance	+\$14,000,000	+\$1,000,000
	3.4) RMS 7 Change request	New initiative	Public Sector (e-government)	nil	Update the RMS 7 to incorporate the changes in fees when the Revenue Administration Bill is passed and cassette		+150,000	
4) Business Partnership	4.1) Large Tax Payers Office (LTO)	New initiative	Economic Development	Establishment of LTO to focus on the 50 businesses	On-going	On-going		



identified with an annual turnover of \$5million and above. This is aimed to improve the large taxpayers' compliance and ultimately revenue collection. Three critical positions are proposed for this establishment as follows:

- i. 1 Senior Assistant Deputy CEO
 - ii. 1 Principal Revenue Officer
 - iii. 1 Senior Revenue Officer
- +\$209,000**

4.2) Industry Partnership Project



New initiative

Economic Development

Focus on the Whale Watching Sector (*high risk group of tax payers*) to encourage voluntary compliance and pay their fair of taxes to the Government. First in the region to undertake this project, a milestone for Tonga. Preliminary stage for this project has been successfully completed in the FY 2019/20 awaiting confirmation of sufficient fund to implement the project

+\$304,500

On-going

On-going to Construction Sector

+\$304,500

4.3) Establishment of Authorised Economic Operator Scheme



New initiative


Economic Development

To promote voluntary compliance from the Trading Communities and secure supply chain, trade

On-going

On-going

				facilitation, revenue collection and border control			
5) Debt Management	5.1) Returns and Debt Management Strategy Project	New initiative	Economic Development	Review debt collection policies: - Install payment arrangement policy and strategies - Return filing extension policy and strategies - Penalties remission policy and strategies +\$70,000	On-going	On-going	+\$70,000
6) International Conventions	6.1) Accession to International Customs Conventions – Revised Kyoto & HS Conventions	New initiative	Illicit Drugs and National Security	To adopt regional and international standards and best practice that are applicable to Tonga's context	On-going	On-going	
	6.2) Conduct Time Release Study	On-going	Illicit Drugs and National Security	To work with World Customs Office and World Bank to conduct a multi-agency Time Release Study in the Nuku'alofa Port. This survey will serve as an evidence-based baseline on which reforms in the Port may be based	On-going	On-going	
	5.3) Heads of Pacific Islands Tax Administrators Association (PITAA) Annual Conference	New initiative	Economic Development	PITAA Annual Conference 2020 Closing Ceremony in Vanuatu (<i>Tonga will host the end of conference dinner as part of the arrangement for the next hosting country</i>) +\$50,000	Tonga will host the PITAA Annual Conference 2021 +\$150,000	Nil	+\$200,000

7) Accreditation of Customs and Tax technical courses	7.1) Training & capacity development framework	New initiative	Education	To work on obtaining TNQAB recognition of technical courses and short-term trainings provided internally or externally in Customs and Taxation areas	Nil	Nil		
8) Office infrastructure		New Office Building for Revenue	New initiative	Infrastructure	Nil	New office building for Revenue to accommodate the increasing staff and operations to date. <i>(currently, a tenant of Queen Salote Ex-Student Association)</i>	Nil	+\$3,500,000
							+\$3,500,000	
		8.2) New Government complex at Vava'u	New initiative	Infrastructure	nil	Government building to house various government Ministries located at the current site of the Vava'u Governor's Office	On-going	+\$3,500,000
9) COVID-19	9.1) Zoom virtual equipment	New initiative	COVID-19, Public Sector (e-government)	Install completed Zoom virtual/IT equipment at Revenue, Customs and Outer Islands Offices to facilitate virtual meetings with related stakeholders and international	NIL	NIL		+\$30,000 (fund within budget)

partners during the COVID-19 lock down period
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3 MORC Budget and Staffing

To effectively deliver the MORC outputs to the standards set out for each Programs and Sub-Programs, resources are re-aligned and re-allocated to effectively carry out the priorities above and to achieve the target outputs as outlined below.

Table 8: MORC Budget by recurrent, development and item (cash & in-kind in millions)

Expenditure Item (\$m)	2018/19 Provisional	2019/20 Revised	2020/21 Budget	2021/22 Projection 1	2022/23 Projection2
Established Staff (10xx)	5.62	6.14	6.26	*6.45	*6.64
Unestablished Staff (11xx)	0.23	0.20	0.32	0.32	0.32
Travel, Communication (12xx)	0.69	0.65	0.42	0.42	0.42
Maintenance, Operations (13xx)	0.95	0.81	0.78	0.78	0.78
Purchase Goods Services (14xx)	1.16	1.97	2.05	2.05	2.05
Grants and Transfers (15xx)	0.00	0.10	0.06	0.06	0.06
Assets (20xx)	1.26	0.81	0.15	0.15	0.15
Total Expenditure	9.90	10.68	10.04	10.23	10.42
Recurrent Expenditure					
Established Staff (10xx)	5.62	6.14	6.26	*6.45	*6.64
Unestablished Staff (11xx)	0.23	0.20	0.32	0.32	0.32
Travel, Communication (12xx)	0.69	0.65	0.42	0.42	0.42
Maintenance, Operations (13xx)	0.95	0.81	0.78	0.78	0.78
Purchase Goods Services (14xx)	1.16	1.97	2.05	2.05	2.05
Grants and Transfers (15xx)		0.10	0.06	0.06	0.06
Assets (20xx)	1.26	0.81	0.15	0.15	0.15
Total Recurrent Expenditure	9.90	10.68	10.04	10.23	10.42
Development Expenditure					
Total Development Expenditure	-	-	-	-	-

**include 3% PMS rewards*

Details of staff by category is provided in table below.

Table 9: MORC Total Staff by Key Category

Category	2018/19 Provisional	2019/20 Revised	2020/21 Budget	2021/22 Projection 1	2022/23 Projection 2
Executive	5	5	7	7	7
Professional	88	83	85	83	83
Other Staff	114	127	133	150	150
Total Established Staff	207	215	225	240	240
Unestablished Staff	15	21	18	1	1
Total Staff	222	236	243	241	241

3.1 Program 1: Leadership and Advice

This program oversees the leadership and managerial roles, major decision makings and direction to the administrative, operational and broader functions and activities of the MORC. It also oversees the implementation of the Revenue Services Administration Act and Customs Act and to ensure the timely and comprehensive collection of Government revenues, facilitation of legal trade and safeguarding the borders. It includes the Offices of the Hon. Minister and CEO.

Table 10: Changes from the last Corporate Plan and Budget

Link to last Corporate Plan and Budget	Ongoing	Minor change	Major change	New
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There were three Sub-Programs in this Program: i) Office of the Minister, ii) Office of the CEO and iii) Technical and Legal Services (last CP). The minor change is the separation of the Technical and Legal Services Sub-Program from this Program as an Activity in Program 2, Sub-Program 2.1.

Detail of staff by key category in Leadership and Advice Program is provided below.

3.1.1 Office of the Minister and CEO

Table 11: Budget and staff for Leadership Program

Description	2018/19 Provisional	2019/20 Budget	2020/21 Estimate	2021/22 Projection 1	2022/23 Projection 2
Executive Staff	2	2	2	2	2
Professional Staff	1	1	5	4	4
Other Staff	2	2	1	2	2
Total Established Staff	5	5	8	8	8
Unestablished	-	-	1	-	-
Total Staff	5	5	9	8	8
Total = Recurrent (\$m)	0.36	0.37	0.54	*0.56	*0.58

*include 5% PMS reward

Details of outputs and KPIs for Leadership and Advice Program are outlined below.

Table 12: Output and KPIs for Leadership Program

Office of the Minister							
Output: 1. Better leadership and effective direction are in accordance with Revenue Services Administration Act and all relevant Acts and Regulations						SDG/TSDF	
Activity	KPIs	2019/20 (baseline)	2020/21	2021/22	2022/23	TARGETS #	INDICATORS #
Table Revenue Administration Bill and Regulation to the Parliament (if cannot be tabled in FY2019/2020)	Timely present to the Parliament	100%	Timely submission in accordance with timeline	Timely submission in accordance with the timeline	Timely submission in accordance with the timeline	16.6	16.6.2
Present Annual Report and CP & Budget	Completeness within the given timeline	1	Approved Annual Report, Corporate and Budget by Parliament	Approved Annual Report, Corporate and Budget by Parliament	Approved Annual Report, Corporate and Budget by Parliament		
Office of the CEO							
Output: 1. Better management and administration of border, trade and revenue operations						SDG/TSDF	
Activity	KPIs	2019/20 (baseline)	2020/21	2021/22	2022/23	TARGETS #	INDICATORS #
Submit Annual Report, AMP, CP and Budget to Ministry of Finance, Public Service Commission and Prime Minister's Office	Timely submission in accordance with the given timeline from Prime Minister's Office and Ministry of Finance	-	At least submit on the due date as per given timeline	At least submit on the due date as per given timeline	At least submit on the due date as per given timeline	16.7	16.7.1

Manage revenue and customs operations	Monthly meetings with Heads of Division and Supervisors	12	At least 12 meetings	At least 12 meetings	At least 12 meetings		
Provide tax, customs and policy advices to the relevant stakeholders	Monthly newsletters, radio, television programs or Agents Meeting	-	At least 12	At least 12	At least 12		

3.2 Program 2: Revenue Administrations

This program consists of 3 major sub-programs namely Tax Operations Division, Tax Corporate Services Division and Tax Compliance Improvement Division. The 4 divisions are working collaboratively to ensure effective and efficient revenue collection is achieved.

Table 13: Changes from the last Corporate Plan and Budget

Link to last Corporate Plan and Budget	Ongoing	Minor change	Major change	New
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This is a new Program established to incorporate all the Revenue Administration functions. It includes 3 major divisions namely; i) Tax Operations Division, ii) Tax Corporate Services Division, and iii) Tax Compliance Division.

The Program is restructured to further improve the operational efficiency in terms of service delivery and revenue collection. A new Division is formed under this Program and will be known as Tax Compliance Division. The current functions and activities under the Tax Operations Program (last CP) will be divided amongst the Tax Operations Division and Tax Compliance Division.

Further to the proposed restructure, the Processing and Client Services Sub-Program (last CP) will be divided into three separate Sections (Activities) to ensure that the taxpayers are being served with the best of care and quality services provided. The new Sections will be; i) Client Services Section, ii) Processing Section, and iii) Outer Islands Offices. The Heilala Tax System will be moved to the newly established Section namely; Large Taxpayers Office. A new Section formed under the Tax Operations Division to look after the large taxpayers' clients with an annual turnover of \$5million or more. There are three senior positions (Senior Assistant Deputy CEO, Principal Revenue Officer and Senior Revenue Officer) proposed to be considered as critical for the implementation of the new Section.

With the above major changes, Tax Operations Division will have four Activities namely; i) Client Services Section, ii) Processing Section, iii) Large Taxpayers Office and iv) Outer Islands Offices. The Tax Compliance Improvement Division will have three Activities namely; i) Risk Management Section, ii) Audit and Investigations Section, and iii) Returns and Debt Collection Section.

Lastly, the Corporate Services Program (last CP) will be re-designated as Tax Corporate Services Division/Sub-Program in Program 2 – Revenue Administration.

3.2.1 Tax Operations Division

Table 14: Budget and staff for Tax Operations Division

Description	2018/19 Provisional	2019/20 Budget	2020/21 Estimate	2021/22 Projection 1	2022/23 Projection 2
Total = Recurrent (\$)	2.07	2.48	1.16	*1.19	*1.23
Executive Officer (0 to 2)	1	1	1	1	1
Professional staff (3 to 9)	34	40	**18	17	17
Other Staff (9A to 14A)	35	37	26	28	28
Total Established Staff	70	78	45	46	46
Unestablished staff	7	2	2	0	0

*include 3% PMS rewards on average per year

*** include three new critical positions proposed for Large Taxpayers Office

The Tax Operations Division consists of four major Sections. Their main responsibilities focus on customer care and processing of tax returns. Details of activities and KPIs are outlined in the table below.

Table 15: Output and KPIs for Tax Operations Division

Tax Operations Division							
Output: 1. Facilitation of quality, effective and efficient tax services						SDG/TSDF	
Activity	KPIs	2019/20 (baseline)	2020/21	2021/22	2022/23	TARGETS #	INDICATORS #
Client Services Section							
Public Relations	Completeness within the given timeline	100% implemented	8 Forum meetings, 144 tax related trainings, 18 Tax Agent registration	8 Forum meetings, 144 tax related trainings, 18 Tax Agents registration	10 Forum meetings, 150 tax related trainings, 18 Tax Agents	17.1	17.1.1

			n renewal, monthly newsletter and 36 media programs completed	on renewal, monthly newsletter and 36 media programs completed	registrati on renewal, monthly newsletter and 36 media programs completed		
Customer Care	Accuracy, timeliness and completeness	100%	Process Tax Return/Correspondence, Tax Reference and pay-in of cash receipts within 1 working day	Process Tax Return/Correspondence, Tax Reference and pay-in of cash receipts within 1 working day	Process Tax Return/Correspondence, Tax Reference and pay-in of cash receipts within 1 working day		
Administrative Management	Timeliness	-	Submit within the given timeline	Submit within the given timeline	Submit within the given timeline		
Processing Section							
Tax Clearance	Accuracy and timely processing of Tax Clearance	-	Process within 2 working days of receipt	Process within 2 working days of receipt	Process within 2 working days of receipt	17.1	17.1.1
Data entry	Accurate and timely processing of tax returns to the RMS	21,000	Process of Tax Return within 5 working days of receipt	Process of Tax Return within 5 working days of receipt	Process of Tax Return within 5 working days of receipt		
Registrations	Accuracy and timely processing	40%	Process within 3 working	Process within 3 working	Process within 3 working		

			days of receipt	days of receipt	days of receipt		
Tax Reconciliation	Accurate and completed within timeline	100%	Completed within 5 working days	Completed within 5 working days	Completed within 5 working days		
Secure filing system and safety storage	Compliance with Filing Room Policy	100%	Return files within 2 working days of request	Return files within 2 working days of request	Return files within 2 working days of request		
Administrative Management	Timeliness	-	Submit within the given timeline	Submit within the given timeline	Submit within the given timeline		
Large Taxpayers Office							
Process & register Tax Returns	Accurate and timely processing of tax returns to the RMS	100%	Within 5 working days of receipt	Within 5 working days of receipt	Within working days of receipt		
Client Services	Accuracy, timeliness and completeness	100%	Within 1 working day of receipt	Within 1 working day of receipt	Within 1 working day of receipt		
Relationship Management	Completeness within the given timeline	100%	1 Annual Meeting, quarterly issuance of Blanket Tax Clearance, Pre-filing visits and 2 Friendly visits	1 Annual Meeting, quarterly issuance of Blanket Tax Clearance, Pre-filing visits and 2 Friendly visits	1 Annual Meeting, quarterly issuance of Blanket Tax Clearance, Pre-filing visits and 2 Friendly visits	8.1 17.1	8.1.1 17.1.1

Risk profiling and analysis	Completeness within the given timeline	-	Within 45 working days	Within 45 working days	Within 45 working days		
Spot Check	Completeness within the given timeline	-	Within 2 weeks	Within 2 weeks	Within 2 weeks		
Debt and returns management	Timely collection of debt arrears	-	Collect 30% of the total debt	Collect 35% of the total debt	Collect 40% of the total debt		
Administrative Management	Timeliness	-	Submit within the given timeline	Submit within the given timeline	Submit within the given timeline		
Outer Islands Offices							
Tax Clearance	Timely processing	-	At least 90% are processed within 3 working days	At least 90% are processed within 3 working days	At least 90% are processed within 3 working days		
Data entry	Timely processing of returns	-	At least 90% are processed within 5 working days from the due date	At least 90% are processed within 5 working days from the due date	At least 90% are processed within 5 working days from the due date	8.1 8.5 17.1	8.1.1 8.5.1 17.1.1
Registrations	Timely processing of TIN	-	At least 90% are processed within 3 working days	At least 90% are processed within 3 working days	At least 90% are processed within 3 working days		
Withholding and PAYE Reconciliations	Timely reconciliation	-	At least 90% are reconciled within 5	At least 90% are reconciled within 5	At least 90% are reconciled within 5		

			working days	working days	working days		
Filing Returns and Correspondences	Timeliness	-	At least 90% of stock take files completed twice a year	At least 90% of stock take files completed twice a year	At least 90% of stock take files completed twice a year		
Administrative Management	Weekly reports to the SADCEO	-	52 weekly reports	52 weekly reports	52 weekly reports		
Public Relations	Completion within timeline	-	At least 20 trainings and meetings	At least 20 trainings and meetings	At least 20 trainings and meetings		
Customer Care	Accuracy, timeliness and completeness	-	Within 1 working day	Within 1 working day	Within 1 working day		
Revenue Management	Weekly report	-	52 weekly reports on revenue collection	52 weekly reports on revenue collection	52 weekly reports on revenue collection		
Budget Expenditure Management	Monthly report	-	12 monthly reports on expenditure	12 monthly reports on expenditure	12 monthly reports on expenditure		
Asset Management	Quarterly report	-	4 quarterly reports on asset records	4 quarterly reports on asset records	4 quarterly reports on asset records		
Managing employee relations	Weekly report	-	52 weekly reports on staff attendance and entitlement	52 weekly reports on staff attendance and entitlement	52 weekly reports on staff attendance and entitlement		
Training and development	Quarterly training plan	-	4 quarterly	4 quarterly			

			trainings delivered	trainings delivered			
Tax Arrears Management	Percentage of Recoverable Debts recovered	-	At least 90% of Recoverable Debts recovered	At least 90% of Recoverable Debts recovered	At least 90% of Recoverable Debts recovered		
Tax Returns Management	Percentage of Total Non-file Tax Returns recovered	-	At least 90% of Total Non-file Tax Returns recovered	At least 90% of Total Non-file Tax Returns recovered	At least 90% of Total Non-file Tax Returns recovered		
Tax Accounts Reconciliation	Percentage of Tax Accounts reconciled and verified	-	At least 80% of Tax Accounts reconciled and verified	At least 80% of Tax Accounts reconciled and verified	At least 80% of Tax Accounts reconciled and verified		

3.2.2 Tax Corporate Services Division

The Tax Corporate Services Division provides support services to the Tax Operations Division and Tax Compliance Improvement Division in terms of financial management, information technology and communication, human resources and support services, policy and planning and technical and legal services needs'. With the collaborative efforts of the five major Sections in this Program, it ensures effective support services are provided to further improve the efficiency of the tax operations and achieve the expected outputs at the end of the Financial Year.

Table 16: Budget and staff for Tax Corporate Services

Description	2018/19 Provisional	2019/20 Budget	2020/21 Estimate	2021/22 Projection 1	2022/23 Projection 2
Total = Recurrent (\$)	1.96	1.71	1.71	*1.76	*1.81
Executive Officer (0 to 2)	1	1	1	1	1
Professional staff (3 to 9)	21	13	14	14	14
Other Staff (9A to 14A)	12	12	13	16	16
Total Established Staff	34	26	28	31	31
Unestablished staff	4	3	3	0	0

*include 3% PMS rewards on average per year

Details of activities and KPIs for Tax Corporate Services Division are outlined in table below.

Table 17: Outputs and KPIs for Tax Corporate Services Division

Tax Corporate Services Division							
Outputs: 1. Quality human resources, financial management, tax policy and planning, information and communications system 2. Reliable technical and legal services						SDG/TSDF	
Activity	KPIs	2019/20 (baseline)	2020/21	2021/22	2022/23	TARGETS #	INDICATORS #
Accounts Section							
Manage revenue collection	Weekly report of revenue collection to the Deputy CEO and CEO	100% compliance	At least 50 weekly reports of revenue collection	At least 50 weekly reports of revenue collection	At least 50 weekly reports of revenue collection	8.1 17.1	8.1.1 17.1.1
Manage budget expenditure to be within the ceiling	Monthly report of expenditures to the Deputy CEO and CEO	100% compliance	At least 12 reports	At least 12 reports	At least 12 reports		
Ensure compliance with relevant policies at all times	100% compliant expenditure vouchers against established rules, policies and procedures	-	Less than 10 queries on non-compliance	Less than 10 queries on non-compliance	Less than 10 queries on non-compliance		
Prepare annual budget revenue and expenditure with forecasts	Timely submission of Forecasts according to the given timeline	100% compliance	At least submit on the due date	At least submit on the due date	At least submit on the due date		
Manage assets records in accordance with relevant policies	Timely submission of Updated Assets Registration in accordance with the	100% compliance	At least submit on the due date	At least submit on the due date	At least submit on the due date		

	given timeline						
Prepare Annual Procurement Plan and ensure compliance	Timely submission of Annual Procurement Plan in accordance with the given timeline	100% compliance	At least submit on the due date	At least submit on the due date	At least submit on the due date		
Human Resources and Supporting Services Section							
Monitor staff attendance and entitlements	Timely submission of leave advices to the Ministry of Finance and Public Service Commission	-	At least 50 leave advices submitted	At least 50 leave advices submitted	At least 50 leave advices submitted		
Facilitate the recruitment process	Timely, accurate and completely filing of all vacant positions	-	At least 90% of the total vacancy is filled	At least 90% of the total vacancy is filled	At least 90% of the total vacancy is filled		
Capacity development programs for employees	Quarterly trainings	5 trainings	At least 4 trainings	At least 4 trainings	At least 4 trainings	8.5 17.1	8.5.1 17.1.1
Implement, manage, report and monitor PMS	Green color traffic light indicator from Public Service Commission	100%	95 – 100% completed, accurate and compliant	95 – 100% completed, accurate and compliant	95 – 100% completed, accurate and compliant		
Secure all human resources files	Timely organizing of files	-	Completion within 2 working days	Completion within 2 working days	Completion within 2 working days		
Transport management	Weekly report on proper maintenance of vehicles,	-	At least 50 reports	At least 50 reports	At least 50 reports		

	logs and deliveries to the DCEO Corporate						
Guard office premise's after working hours	Weekly report of activities in the premise's after working hours	-	At least 50 reports	At least 50 reports	At least 50 reports		
Maintain clean office environment	Weekly reports of activities undertaken	-	At least 50 reports	At least 50 reports	At least 50 reports		
Information Technology Section							
Facilitate IT services and supports	Timely facilitation of requested IT services to Helpdesk	70%	At least 95% are settled within one working day	At least 95% are settled within one working day	At least 95% are settled within one working day	17.1	17.1.1
						17.6	17.6.2
Provide technical advice and plan	Timely advice	-	Provide advice within 5 working days	Provide advice within 5 working days	Provide advice within 5 working days	17.8	17.8.1
						10.7	10.b.1
Better IT application and infrastructure	Operational, functional and secured at all times	50%	At least 95%	At least 95%	At least 95%		
Monitor and manage high speed and secure LAN and wireless access	Operational and secured at all times	-	At least 95% secured and operated	At least 95% secured and operated	At least 95% secured and operated		
Data management	Timely backup of all files	-	100% backup on a daily basis	100% backup on a daily basis	100% backup on a daily basis		
Disaster Recovery Plan	Timeliness of recovery procedures	-	Within 5 working days	Within 5 working days	Within 5 working days		
Policy and Planning Section							

Internal policy design and advice	Timely updating of internal policies	80-100% completion	Monthly updates	Monthly updates	Monthly updates	17.1 17.13	17.1.1 17.13.1
Secretariat services to the Governance Modernization Committee	Timely distribution of meeting papers to the members	-	At least 2 working days before the meeting	At least 2 working days before the meeting	At least 2 working days before the meeting		
Assist Tax Operations and Tax Compliance Improvement in developing projects to strengthen the revenue collection	Provide timely assistance as required	100% completion	At least 80% of the required work is completed	At least 80% of the required work is completed	At least 80% of the required work is completed		
Planning and Reporting	Timeliness	-	Submit within timeline	Submit within timeline	Submit within timeline		
Technical and Legal Services							
Legislation	Timely review of legislations and amendments in accordance with the Minister and CEO directions	40%	At least 60% of the Revenue Services Administration, Consumption Tax and Income Tax reviews completed	At least 70% of the Revenue Services Administration, Consumption Tax and Income Tax reviews completed	At least 80% of the Revenue Services Administration, Consumption Tax and Income Tax reviews completed	17.1 17.13	17.1.1 17.13.1
Legal Training	Quarterly trainings	-	4 trainings	4 trainings	4 trainings		
Tax Policies	Timely review/develop op tax policies in accordance with the Tax Laws	40% completion	100% completed, accurate and compliant	100% completed, accurate and compliant	100% completed, accurate and compliant		
Rulings	Timely review and	-	100% completed	100% completed	100% completed		

	issue rulings in accordance with the Minister and CEO directions						
Technical and Legal Advice	Timeliness of legal advices provided to the Minister, CEO and staff	100%	Within 2 working days	Within 2 working days	Within 2 working days		
Enforcement and recovery	100% compliance with Tax Laws	20-100%	At least 40% of the total debt arrears is recovered due to law enforcement	At least 45% of the total debt arrears is recovered due to law enforcement	At least 50% of the total debt arrears is recovered due to law enforcement		
Appeals	Timely review of objections	30 - 100%	100% completed, accurate and compliant	100% completed, accurate and compliant	100% completed, accurate and compliant		

3.2.3 Tax Compliance Improvement Division

The Tax Compliance Improvement Division is placing strong emphasis on improving compliance with Tax Laws. A Compliance Improvement Strategy has been developed to guide the Tax Compliance Division in creating an environment which supports compliant behavior while at the same time opportunities for non-compliant behavior are reduced to a large extent. It is anticipated that the compliance level will further improve otherwise, debt recovery and law enforcement will be applied as a way forward to ensure that everyone pay their fair share of taxes to the government.

Table 18: Budget and staff for Tax Compliance Improvement Division

Description	2018/19 Provisional	2019/20 Budget	2020/21 Estimate	2021/22 Projection 1	2022/23 Projection 2
Total = Recurrent (\$)	0.27	0.56	1.39	*1.43	*1.47
Executive Officer (0 to 2)	0	0	1	1	1
Professional staff (3 to 9)	6	9	20	20	20
Other Staff (9A to 14A)	6	8	11	11	11
Total Established Staff	12	17	32	32	32
Unestablished staff	2	-	-	-	-

*include 3% PMS reward

Details of activities and KPIs for Tax Compliance Improvement Division are provided in the table below.

Table 19: Output and KPIs for Tax Compliance Improvement Division

Tax Compliance Improvement Division							
Output: 1. Promote and enhance tax compliance						SDG/TSDF	
Activity	KPIs	2019/20 (baseline)	2020/21	2021/22	2022/23	TARGETS #	INDICATORS #
Risk Management Section							
Data and Risk Information Management	Timeliness, relevancy and completeness within the required timeframe	85 – 90%	At least 85%	At least 90%	At least 90%	17.1	17.1.1 17.1.2
Efficient identification of risks and its treatments	Timeliness, relevancy and completeness within the required timeframe	85 – 90%	At least 85%	At least 90%	At least 90%		
Taxpayer Compliance Profile Development	Timeliness, relevancy and completeness within the	-	At least 85%	At least 90%	At least 90%		

	required timeframe						
Compliance Improvement Strategies Administration	Timeliness, relevancy and completeness within the required timeframe	85-90%	At least 85%	At least 90%	At least 90%		
Evaluation and Monitoring System	Timeliness, relevancy and completeness within the required timeframe	85	At least 85%	At least 90%	At least 90%	17.1	17.1.1
Administrative Management	Timeliness, accuracy and completeness	-	At least 90% completed within timeline	At least 90% completed within timeline	At least 90% completed within timeline		17.1.2
Audits and Investigations Section							
Full Scope Audit	Accuracy, completeness and timeliness	-	At least 85% completed	At least 85% completed	At least 85% completed	17.1	17.1.1
Limited Scope Audit	Accuracy, completeness and timeliness	-	At least 90% completed	At least 90% completed	At least 90% completed		
Investigation Cases	Accuracy, completeness and timeliness	-	At least 90% completed	At least 90% completed	At least 95% completed		
Consumption Tax refunds	Accuracy, completeness and timeliness	95%	At least 95% completed	At least 95% completed	At least 95% completed		
Administrative Management	Accuracy, completeness and timeliness	-	At least 90% completed within timeline	At least 90% completed within timeline	At least 90% completed within timeline		
Returns and Debts Collection Section							

Tax Arrears Management	Proportion Recovered of Recoverable arrear as at beginning of FY -Accurate & timeliness	80 - 100%	At least 85%	At least 85%	At least 85%	17.1	17.1.1
Tax Returns Management	Proportion of outstanding returns at start of FY recovered/lodged at the end of the FY.	80 – 100%	At least 85%	At least 85%	At least 85%		
Debt Book Management	Accurate, completed & timeliness	80 - 100%	At least 85%	At least 85%	At least 85%	8.2	8.2.1
High-Profile Taxpayer Management	Timeliness, accurate & complete	90 – 100%	At least 85%	At least 85%	At least 85%	8.2	8.2.1
Tax Clearance (TC) Management (Non-compliance Taxpayers)	TC applications lodged processed within 3 working days	-	At least 85%	At least 85%	At least 85%	8.2	8.2.1
Administrative Management	Timeliness, completeness and accuracy	-	At least 90% completed within timeline	At least 90% completed within timeline	At least 90% completed within timeline	17.1	17.1.1

3.3 Program 3: Customs and Trade

This Program consists of three Sub-Programs namely, Commercial Services Division, Customs Corporate Services Division, and Border Management Division.

Table 20: Changes from the last Corporate Plan and Budget

Link to last Corporate Plan and Budget	Ongoing	Minor change	Major change	New
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The Program is restructured to further improve the operational efficiency and support the Government Priority Agenda specifically the fight against illicit drugs and national security. The five Sub-Programs (last CP) are merged and formed three new Divisions namely, Commercial Services Division, Customs Corporate Services Division, and Border Management Division as shown in the organizational structure.

Due to different locations between the Revenue Administration Office and Customs and Trade Office, two Corporate Services Divisions are formed to serve both offices respectively to ensure quality and timely support services are provided to the operations at all times.

With the above major changes, Commercial Services Division will have four Sections (Activities) namely; i) Commercial Management Section, ii) Trade and Policy Section, iii) Legal Services Section, and iv) Information Communication Technology Section. The Customs Corporate Services Division will have three Activities namely, i) Accounts and Financial Management Section, ii) Human Resources Section, and iii) Office Administration Section. Lastly, Border Management Division will have four Activities namely, i) Border Section, ii) Enforcement Section, iii) Intelligent Section, and iv) Vavaú Office.

3.3.1 Commercial Services Division

The Commercial Services Division is responsible for facilitating of legal trade and promoting the economic activities through granting duty exemptions of imports directly related to the development of major industrial sectors. Also, it provides support to the national issue of fight against NCDs through administration of exercise duty and related policies. The information technology, communication and legal services are managed by this Division.

Table 21: Budget and staff for Commercial Services Division

Description	2018/19 Provisional	2019/20 Budget	2020/21 Estimate	2021/22 Projection 1	2022/23 Projection 2
Total = Recurrent (\$m)	0.66	0.67	0.2	*0.21	*0.22
Established Staff					
Executive Officer	-	-	1	1	1
Professional staff	9	9	5	5	5
Other Staff	17	21	19	19	19
Total Established Staff	26	30	25	25	25
Unestablished staff	4	16	-	-	-

*include 3% PMS reward

Details of activities and KPIs for Commercial Services Division are listed in table below.

Table 22: Output and KPIs for Commercial Services Division

Commercial Services Division							
Output: 1. Effective and accurate revenue collection						SDG/TSDF	
Activity	KPIs	2019/20 (baseline)	2020/21	2021/22	2022/23	TARGETS #	INDICATORS #
Commercial Services Section							
Cargoes clearance at Public Bonded, Private, and Local Excise Manufacturing Warehouses	Timely processing of accurate and compliant forms	80%	Within 2 working days	Within 2 working days	Within 2 working days	8.1 17.1 17.12 17.17	8.1.1 17.1.1 17.12.1 17.17.1
Physical inspections	Accuracy and timeliness	80%	At least 80%	At least 80%	At least 80%		
Stock monitoring and control	Accuracy	80%	At least 80% accuracy	At least 80% accuracy	At least 80% accuracy		
Site visits and compliance check	Monthly visit and report	-	12 Site Visits Reports to the SADCEO	12 site visits Reports to the SADCEO	12 Site visits Reports to the SADCEO		
Stock reconciliation and recovery	Monthly reconciliation	-	12 Reconciliation Reports to the SADCEO	12 Reconciliation Reports to the SADCEO	12 Reconciliation Reports to the SADCEO		
Monitoring excise manufacturing and production operations	Timeliness, accuracy and secured	-	At least 80%	At least 80%	At least 80%		

Monitoring petroleum and LPG discharge operations	Timeliness, accuracy and secured	80%	At least 80%	At least 80%	At least 80%		
Process Broker/APP/ Warehouse License	Compliance and completeness	80%	At least 80%	At least 80%	At least 80%		
Trade and Policy Section							
Formulate and review tariff policies	100% accurate	100%	Approved by Cabinet	Approved by Cabinet	Approved by Cabinet		
Document vetting and examination at One Stop Shop	Accuracy, compliance and timeliness	-	Within 1 working day	Within 1 working day	Within 1 working day	2.1	2.1.1
Cashier services	Accuracy and timeliness	-	100%	100%	100%	2.3	2.3.1
Customer services	Satisfaction	-	At most 12 complaints received	At most 12 complaints received	At most 12 complaints received	2.5	2.5.1
HS review	Accuracy and timeliness	-	At least 80%	At least 80%	At least 80%	2.a	2.a.1
Process Tariff Concession	Accuracy and compliance	80%	At least 80%	At least 80%	At least 80%	8.9	8.9.1
Formulate Market Access Offer	Accuracy and timelines	100%	At least 80%	At least 80%	At least 80%	10.4	10.4.1
Validate entry forms against Rule of Origin	Accuracy and timeliness	100%	At least 80%	At least 80%	At least 80%	10.4	10.4.1
Provide trainings on PACER PLUS	Quarterly trainings	-	At least 2 trainings per quarter	At least 2 trainings per quarter	At least 2 trainings per quarter	17.1	17.1.1
Apply valuation methods to specific goods	Accuracy	100%	At least 80%	At least 80%	At least 80%	17.12	17.12.1

Manage Valuation Database	Timeliness	100%	Weekly updated	Weekly updated	Weekly updated		
Implement the categorization and notification on Trade Facilitation Agreement	Accuracy and timeliness	100%	At least 80%	At least 80%	At least 80%		
Issue Public Rulings	Compliance	100%	At least 80%	At least 80%	At least 80%		
Process Heilala members entry forms	Timeliness	100%	Within 1 working day	Within 1 working day	Within 1 working day		
Manage AEO Project	Compliance	100%	At least 80%	At least 80%	At least 80%		
Legal Section							
Provide legal advisory services	Timeliness,	80-100%	Within 3 working days	Within 3 working days	Within 3 working days	17.12	17.12.1
Vet contracts and sign off	Timeliness	80-100%	Within 2 working days	Within 2 working days	Within 2 working days		
Draft legislation, policy and procedure	Timeliness	80-100%	At least 80%	At least 80%	At least 80%		
Conduct 3 National Consultations on Customs Bills	completeness	-	At least 3	At least 3	At least 3		
RKC Accession	National approval and accession	-	At least 3 public consultations. Obtained Cabinet approval	At least 3 public consultations. Obtained Royal Assent	Accession		
Prosecute civil matters	Timeliness	80-100%	100% completed within timeline	100% completed within timeline	100% completed within timeline		
Tax Tribunal matters	Timeliness	80-100%	100% completed	100% completed	100% completed		

			within timeline	within timeline	within timeline		
Information Communication Technology Section							
Implement the ASYCUDA World Project	Timeliness	-	At least 40% implemented	At least 60% implemented	80-100% implemented	17.12 17.18	17.12.1 17.18.1
Infrastructure Upgrade Project	Complete within the given timeline	-	At least 40%	At least 60%	At least 80%		
HS Tariff Policy Project	Complete within the given timeline	-	At least 40%	At least 60%	At least 80%		
Manual Entries Project	Complete within the given timeline	-	At least 40%	At least 60%	At least 80%		
System management and development	Complete within the given timeline	100%	100% updated before the new FY	100% updated before the new FY	100% updated before the new FY		
Facilitate IT support and maintenance	Timely facilitation of requested IT services to Helpdesk	-100%	At least 80% completed within 1 working day	At least 80% completed within 1 working day	At least 80% completed within 1 working day		
Review the Annual Infrastructure Maintenance Plan	Complete within the given timeline	100%	At least 80%	At least 80%	At least 80%		
Manage the network and security system	Operational and secured at all times	100%	At least 80%	At least 80%	At least 80%		
NII technical support and maintenance	Complete within the given timeline	100%	At least 80%	At least 80%	At least 80%		
Website maintenance	Operational at all times	100%	At least 80%	At least 80%	At least 80%		
Software development	Complete within the	80%	At least 80%	At least 80%	At least 80%		

and maintenance	given timeline						
Pre-release vetting and processing	Timeliness		Within 1 working day	Within 1 working day	Within 1 working day		
Transfers vetting and processing	Timeliness		Within 1 working day	Within 1 working day	Within 1 working day		
Manifest vetting and processing	Timeliness	-	Within 1 working day	Within 1 working day	Within 1 working day		

3.3.2 Customs Corporate Services Division

The Customs Corporate Services Division provides support services to the Customs operations in terms of financial management, human resources, and administration services.

Table 23: Budget and staff for Customs Corporate Services Division

Description	2018/19 Provisional	2019/20 Budget	2020/21 Estimate	2021/22 Projection 1	2022/23 Projection 2
Total Recurrent Cost (\$m)	0.18	0.18	1.59	*1.64	*1.69
Established Staff					
Executive Officer	1	1	-	-	-
Professional staff (3 to 9)	3	2	3	3	3
Other Staff (9A to 14A)	0	1	8	11	11
Total Established Staff	4	3	11	14	14
Unestablished staff	-	-	3	-	-

*include 3% PMS reward

Details of activities and KPIs for Customs Corporate Services Division are listed in table below.

Table 24: Output and KPIs for Customs Corporate Services Division

Customs Corporate Services							
Output: 1. Effective and efficient corporate services						SDG/TSDF	
Activity	KPIs	2019/20 (baseline)	2020/21	2021/22	2022/23	TARGETS #	INDICATORS #
Accounts Section							
Manage revenue	Weekly report of revenue	100%	At least 50 weekly	At least 50 weekly	At least 50 weekly	8.1 8.2	8.1.1 8.2.1

collection against target	collection to the CEO and DCEO		reports submitted	reports submitted	reports submitted	8.8	8.8.2
Manage budget expenditure	Monthly report of expenditures to the CEO and DCEO	100%	At least 12 reports	At least 12 reports	At least 12 reports	8.a	8.a.1
Prepare Annual Budget Revenue and Expenditure Forecasts	Timely submission of Forecasts according to the given timeline	-	At least submit on the due date	At least submit on the due date	At least submit on the due date		
Prepare Annual Procurement Plan and ensure compliance	Timely submission of Annual Procurement Plan in accordance with the given timeline	-	At least submit on the due date	At least submit on the due date	At least submit on the due date		
Manage assets records in accordance with relevant policies	Timely submission of Updated Assets Registration in accordance with the given timeline	-	At least submit on the due date	At least submit on the due date	At least submit on the due date		
Monitoring and Reporting of Arrears	Timeliness and compliance with established procedure	100%	100%	100%	100%		
Human Resources Section							
Monitor staff attendance and entitlements	Timely submission of leave advices to the Ministry of Finance and Public	100%	Weekly	Weekly	Weekly	8.5 17.1	8.5.1 17.1.1

	Service Commission						
Implement, monitor and report PMS	Green color traffic light indicator from Public Service Commission	100%	95–100% completed accurate and compliant	95–100% completed accurate and compliant	95–100% completed accurate and compliant		
Capacity development programs for employees	Quarterly trainings	-	At least 4 trainings	At least 4 trainings	At least 4 trainings		
Facilitate the recruitment process	Timely, accurate and completely filing of all vacant positions	100%	At least 90% of the total vacancy is filled	At least 90% of the total vacancy is filled	At least 90% of the total vacancy is filled		
Administration Section							
Transport maintenance	Weekly report on proper maintenance of vehicles, logs and deliveries to the CEO	100%	At least 50 reports	At least 50 reports	At least 50 reports	8.1	8.1.1
Maintain clean office environment	Weekly reports of activities undertaken	-	At least 50 reports	At least 50 reports	At least 50 reports	8.a	8.a.1
Secure all Customs Entries/Invoices and related files	Timely organizing of files	-	Within 2 working days	Within 2 working days	Within 2 working days		

3.3.3 Border Management Division

The Border Management Division provide border enforcement and security services at the seaport, airport and since 2015 an additional primary line immigration role to ensure to ensure that our country is secured from the importation of illicit and restricted goods as well as undesirable travelers. Co-operation with other Customs administrations, legitimate businesses and other law enforcement authorities are key pre-requisites for proper and effective law enforcement in the field of Customs. The Division is proactively carrying out this functions to

address current issues of national concern including the illicit drug trade, COVID-19 related border measures and migration through intelligence and risk management led work to detect the movement of illicit goods, money laundering and terrorism prior to enter our country.

In addition, pandemic covid-19 had recently become an extensive issue around the world including the Pacific nations, so covid-19 remains as a risky threat that should be avoided at all costs. This drives the need for MORC to be more productive and cautious in their daily operating procedures, specifically with two of our core functions of border security and facilitation of legal trade. This division deals with border management and safeguarding our nation from pandemic covid-19 had shifted to the forefront of this division's operational agenda, which is why there is a need to strengthen our border security to secure our nation.

Table 25: Budget and staff for Border Management Division

Description	2018/19 Provisional	2019/20 Budget	2020/21 Estimate	2021/22 Projection 1	2022/23 Projection 2
Total (\$m)	0.9	0.9	1.04	*1.07	*1.1
Established Staff					
Executive Officer	-	-	1	1	1
Professional staff	1	1	3	3	3
Other Staff	26	26	30	32	32
Total Established Staff	27	27	34	36	36
Unestablished staff	-	-	2	-	-

*include 3%PMS reward

Details of activities and KPIs for Border Management Division are outlined in table below.

Table 26: Output and KPIs for Border Management Division

Border Management Division							
Output: 1. Effective border management, legitimate cross-border trade and movement of people						SDG/TSDf	
Activity	KPIs	2019/20 (baseline)	2020/21	2021/22	2022/23	TARGETS #	INDICATORS #
Border Management Section							
Monitor and enforce COVID-19 border restrictions	Timeliness, accuracy and compliance	-	100%	100%	100%	10.7 17.18 16.2 16.4	10.7.1 16.2.2 16.4.1 16.4.2 17.18.1
Maritime patrol and surveillance joint operations	Timeliness, accuracy and compliance	-	At least 80%	At least 80%	At least 80%		
Provide primary line Immigration Clearance at all international ports of entry	Timeliness, accuracy and compliance	100%	At least 80%	At least 80%	At least 80%		
Facilitate Customs clearance of inward and outward vessels and aircrafts	Timeliness, accuracy and compliance	100%	At least 80%	At least 80%	At least 80%		
Baggage and air cargo control and inspection at airport	Timeliness, accuracy and compliance	100%	At least 80%	At least 80%	At least 80%		
Baggage and cargo management control and disposal	Timeliness, accuracy and compliance	100%	At least 80%	At least 80%	At least 80%		
Provide security services and undertake special operations	100% secured and timeliness	100%	At least 3 sea port operation completed	At least 3 sea port operation completed	At least 3 sea port operation completed		

Monitor and clear Ha'apai small craft	Timeliness , accuracy and compliant	100%	At least 80%	At least 80%	At least 80%		
Monitor Niua craft local movement	Timeliness , accuracy and compliant	-	At least 80%	At least 80%	At least 80%		
Monitor 'Eua craft local movement	Timeliness , accuracy and compliant	100%	At least 80%	At least 80%	At least 80%		
Facilitate non-intrusive inspections	Operational and functional at all times	100%	At least 80%	At least 80%	At least 80%		
Enforcement Section							
Risk profiling assessment	Accurate, completed and timeliness	100%	At least 90% completed	At least 90% completed	At least 90% completed		
Develop or review Compliance Improvement Strategy	Timeliness and completeness within the given timeline	1	Approved by the CEO	Approved by the CEO	Approved by the CEO		
Review SOPs	Timeliness	100%	Approved by the CEO no later than August	Approved by the CEO no later than August	Approved by the CEO no later than August	17.1	17.1.1
Prepare Quarterly Risk Profiling Reports	Timeliness	100%	Submit within 1 week after the quarter to the DCEO	Submit 1 week after the quarter to the DCEO	Submit 1 week after the quarter to the DCEO	17.3	17.3.1
Prepare Bi-annual Taxpayer Profile Report for PCA	Timeliness	100%	Submit within 2 weeks after 6 months period	Submit within 2 weeks after 6 months period	Submit within 2 weeks after 6 months period		
Review Annual Audit Strategy	Timeliness	1	100% completed by August	100% completed by August	100% complete		

					d by August		
Comprehensive Field Audits	100% completeness within the timeline	7	At least 7 audits	At least 7 audits	At least 7 audits		
Process refund applications	Timeliness accuracy and compliant	100%	Within 5 working days	Within 5 working days	Within 5 working days		
Implement Voluntary Disclosure Project	Timeliness and completeness within the given timeline	-	At least 6 cases implemented	At least 6 cases implemented	At least 6 cases implemented		
Implement Compliance Improvement Strategy	Timeliness and completeness within the given timeline	-	At least 90%	At least 90%	At least 90%		
Desk audit	Completeness within the given timeline	-	At least 20% of total Commercial Entries lodged	At least 20% of total Commercial Entries lodged	At least 20% of total Commercial Entries lodged		
Manage debt recovery	Timeliness and completeness within the given timeline	100%	At least 40% of the total debt recovered	At least 40% of the total debt recovered	At least 40% of the total debt recovered		
Intelligence Section							
Develop intelligence strategies and disseminate to frontline and law enforcement stakeholders	Accuracy and completeness within the given timeline	80-100% completion of reports	100%	100%	100%	17.3	17.3.1
						16.2	16.2.2
						16.4	16.4.1
Bi-annual report on overview of border security	Completeness within the given timeline	80-100% completion of reports	Submit within 2 weeks after the 6	Submit within 2 weeks after the 6	Submit within 2 weeks after the 6	16.4	16.4.2

threats and patterns			months period	months period	6 months period		
Surveillance operations	Completeness within the given timeline	80-100%	At least 10 vessels surveillance operations completed	At least 10 vessels surveillance operations completed	At least 10 vessels surveillance operations completed		
Coordinate vessel rummage	Completeness within the given timeline	80-100%	At least 10 vessels rummage operations completed	At least 10 vessels rummage operations completed	At least 10 vessels rummage operations completed		
Other special operations	Completeness within the given timeline	80-100%	At least 3 cargo and POI operations completed	At least 3 cargo and POI operations completed	At least 3 cargo and POI operations completed		
Facilitate the National Intelligence Liaison	Completeness within the given timeline	100%	At least 8 National Stakeholder meetings completed	At least 8 National Stakeholder meetings completed	At least 8 National Stakeholder meetings completed		
Facilitate International Intelligence Operations Liaison	Completeness within the given timeline	100%	Coordinate and submit report to the WCO within the timeline	Coordinate and submit report to the WCO within the timeline	Coordinate and submit report to the WCO within the timeline		
Public awareness program on war on illicit drugs	Monthly newsletter, radio or television programs	-	At least 12 completed	At least 12 completed	At least 12 completed		
Coordinate joint operations with border and law enforcement agencies	Secured and completed within the given timeline	-	At least 4 joint operations completed	At least 4 joint operations completed	At least 4 joint operations completed		
Field investigation	Completeness within the given timelines	-	At least 3 search warrants executed	At least 3 search warrants executed	At least 3 search warrants executed		

Exhibit detained and seized goods	Completed within the given timeline	-	100%	100%	100%		
Case file management	Completeness within the given timeline	-	Submit the Case Brief within 7 working days after the investigation	Submit the Case Brief within 7 working days after the investigation	Submit the Case Brief within 7 working days after the investigation		
Tactical Support Operational Units	Secured and completed within the given timeline	-	100%	100%	100%		
Advance profiling and targeting	Secured, accurate and completed within the given timeline	-	100%	100%	100%		
Vavaú Office							
Manage revenue collection	Weekly report of revenue collection against forecast	-	At least 50 weekly reports to the Accounts Section	At least 50 weekly reports to the Accounts Section	At least 50 weekly reports to the Accounts Section		
Manage budget expenditure	Monthly report of expenditure against forecast	-	At least 12 reports to the Accounts Section	At least 12 reports to the Accounts Section	At least 12 reports to the Accounts Section	17.1	17.1.1
Manage assets record in accordance with relevant policies	Timely submission of Updated Assets Registration	-	At least submit 1 week before the due date to	At least submit 1 week before the due date to	At least submit 1 week before the due date to		

