

Government of Tonga

Ministry of Revenue and Customs



Corporate Plan and Budget

Financial Year
2025/26 – 2027/28

Contents

| | |
|--|----|
| List of Abbreviations..... | 3 |
| Foreword from the Minister..... | 4 |
| Message from the Chief Executive Officer..... | 5 |
| 1. Executive Summary..... | 6 |
| 1.1 OUR VISION..... | 6 |
| “To be recognized as a trusted and modern Tax and Customs administration serving with excellence”..... | 6 |
| 1.2 OUR MISSION | 6 |
| 1.3 CORE VALUES..... | 6 |
| 1.4 Mandate | 7 |
| 1.5 Stakeholders | 9 |
| 1.6 Result Map..... | 10 |
| 1.7 TSDF II, SDG, GPA and National Frameworks | 11 |
| 1.7.1 TSDF II Impacts and Outcomes Supported by MORC | 11 |
| 1.7.2 Government Priority Agenda..... | 13 |
| 1.7.3 Sector Plans, Regional & Community Development..... | 14 |
| 2. MORC’s Overview | 15 |
| 2.1 MORC’s Outputs Grouped into Divisions/Sub-Programs and Programs..... | 15 |
| 3. MORC Programs and Sub-Programs..... | 17 |
| 3.1 Program 1: Leadership & Shared Services..... | 17 |
| 3.2 Program 2: Inland Revenue..... | 17 |
| 3.3 Program 3: Customs | 18 |
| 3.4 Ministry’s Organizational Structure | 19 |
| 3.5 New Initiatives / Priorities | 21 |
| 4 Ministry Budget and Staffing | 24 |
| 5 Annexes..... | 43 |
| Annex 1: MORC Statutory Legislations..... | 43 |
| Annex 2: Detailed Stakeholder Analysis | 44 |
| Annex 3: MORC’s Outputs, Activities and GPA Targets | 45 |
| Annex 4: Detail Organizational Structure by Division / Sub-program..... | 49 |

List of Abbreviations

APIS – Advanced Passenger Information
ASYCUDA – Automated System for Customs Data
BMS – Border Management System
CATA – Commonwealth Associations of Tax Administrations
CEO – Chief Executive Officer
CSD - Corporate Service Division
CT - Consumption Tax
DFAT – Department of Foreign Affairs and Trade
FY - Fiscal/Financial Year
GDP – Gross Domestic Product
GPA - Government Priority Agenda
HR - Human Resources
ICT - Information & Communications Technology
IMF- International Monetary Fund
JNAP – Joint National Action Plan on Climate Change and Disaster Risk Reduction 2010-2025
JNAP II – Joint National Action Plan (II) on Climate Change and Disaster Reduction 2018-2028
JPRM – Joint Policy Reform Matrix
KPI - Key Performance Indicator
MDA - Ministry, Department & Agency
MORC - Ministry of Revenue & Customs
MSDP – Migration and Sustainable Development Policy
NAPID – National Action Plan on Illicit Drugs
NCD - Non-communicable diseases
OCO – Oceania Customs Organization
PFMA - Public Finance Management Act
PFTAC – Pacific Financial Technical Assistance Center
PITAA – Pacific Islands Tax Administrators Association
POS - Point of Sales
PPIU – PACER Plus Implementation Unit
PSC - Public Service Commission
SDG - Sustainable Development Goals
TFSP – Tonga Fisheries Sector Plan
TSDF II - Tonga Strategic Development Framework II
TTPF – Tonga Trade Policy Framework
WCO – World Customs Organization
WTO – World Trade Organization

Foreword from the Minister



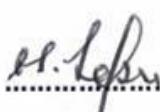
The Ministry of Revenue and Customs Corporate Plan and Budget for the financial year 2025/26 to 2027/28 has my full endorsement as Minister of Revenue and Customs. This plan sets a renewed strategic direction aimed at strengthening Inland Revenue performance, modernizing tax administration processes, promoting voluntary compliance, enhancing border security and facilitating trade.

I am pleased with the Ministry's performance over the past financial years, particularly in consistently achieving more of our targeted revenue collection. Despite challenges such as natural disasters and the global pandemic, our commitment to improving tax administration and customs processes has strengthened Tonga's economic resilience. These achievements are a testament to the dedication of our staff and the ongoing collaboration with our stakeholders.

To sustain this momentum and address both existing and emerging challenges, the Ministry has reviewed and refined its Corporate Plan and Budget, introducing new strategic priorities that will ensure continued progress. This plan aligns with the Government Priority Agenda (GPA), the Tonga Development Framework II (TSDF II) 2015-2025 and the Sustainable Development Goals (SDGs) 2030. By enhancing the effectiveness and efficiency of revenue and customs administration, we aim to reduce compliance costs for taxpayers and traders while strengthening economic stability.

While challenges lie ahead, I am confident that through diligence, strategic stakeholder engagement and continuous improvement, we will build on our successes. We remain committed to further strengthening our role in Tonga's economic development.

Respectfully,



Hon. Mateni Tapueluelu
Minister for Revenue and Customs

Message from the Chief Executive Officer



The Corporate Plan and Budget of the Ministry of Revenue and Customs is highlighted by a renewed vision and organizational realignment which seeks to raise the bar in terms of what we want to achieve and be recognized for in the future.

It will enable the advancement of sustainable strategic measures that are aimed at supporting the accomplishment of the Governments' overall aims and objectives.

Our engagement with taxpayers and other key stakeholders will be tailored in a way that earns public confidence in the tax and customs system and promotes voluntary compliance with minimal prompting by the MORC.

Most importantly we will carry out our duties in a disciplined environment displaying integrity and strong governance and the success of this Corporate Plan will be measured through a set of performance indicators which will be closely monitored and reported on.

Respectfully,

 
Mr. Michael Cokanasiga
Chief Executive Officer for Revenue and Customs

1. Executive Summary

The Ministry of Revenue and Custom consists of three (3) Programs: 1) Leadership and Shared Services, 2) Inland Revenue and 3) Customs.

The following outlines our renewed vision, mission, and core values that will guide our organization over the next three years:

1.1 OUR VISION

“To be recognized as a trusted and modern Tax and Customs administration serving with excellence”

1.2 OUR MISSION

“Quality delivery of risk driven and ICT based programs and services to promote voluntary compliance with tax and customs laws”

1.3 CORE VALUES

Our core values are reflected in the acronym “SIMPLE” -

S - SERVICE

I - INTEGRITY

M - MODERN

P - PARTNERSHIPS

L - LOYALTY

E - EXCELLENCE

1.4 Mandate

Clause 18 of the Constitution stipulates that all the people have the right to expect the Government to protect their liberty and property and therefore it is right for all people to support and contribute to the Government according to the law.

Stemming from the Constitution of Tonga, section 64 of the Revenue Services Administration Act establishes the MORC with responsibilities to;

- a) develop and ensure the overall effective application of the fiscal policies of the Government of Tonga; and
- b) ensure the effective coordination of the policies for the collection and preservation of tax under revenue laws

In addition to the Revenue Services Administration Act, the following primary legislation also mandates the MORC to ensure compliance with Tax and Customs legislation, protect our borders and facilitate international trade (*refer to Annex 1 for more details*)

- Income Tax Act & Regulations;
- Consumption Act & Regulations;
- Customs Act & Regulations
- Customs and Excise Management Act & Regulations;
- Excise Tax Act & Regulations

The aforementioned statutory roles guide the operations of MORC and its contributions to achievement of the following Sustainable Development Goals (SDGs), specific targets and indicators (Table 1).

Table 1: Specific SDGs Targets and Indicators

| Sustainable Development Goals | Targets | Indicators |
|---|--|---|
| 8 Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. | 8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries. | 8.1.1 Annual growth rate of real GDP per capita. |
| 9 Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation. | 9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all. | 9.1.2 Passenger and freight volumes, by mode of transport. |

| | | |
|---|--|--|
| <p>16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.</p> | <p>16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime.</p> | <p>16.4.2 Proportion of seized, found or surrendered arms whose illicit origin or context has been traced or established by a competent authority in line with international instruments.</p> |
| <p>17 Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.</p> | <p>17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.</p> | <p>17.1.1 Total government revenue as a proportion of GDP, by source</p> <p>17.1.2 Proportion of domestic budget funded by domestic taxes.</p> |
| | <p>17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for at least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology.</p> | <p>17.8.1 Proportion of individuals using the internet.</p> |
| | <p>17.12 Realize timely implementation of duty free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access.</p> | <p>17.12.1 Weighted average tariffs faced by developing countries, least developed countries and small island developing States</p> |
| | <p>17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development.</p> | <p>17.15.1 Extent of use of county - owned results frameworks and planning tools by providers of development cooperation.</p> |

1.5 Stakeholders

MORC hereby acknowledges its key stakeholders and their ongoing collaboration that contributes to revenue growth, trade facilitation and border security. We insist in executing this plan to ensure the services we offer are responsive, efficient and professional. (Refer to Annex 2 for more details)

Table 2: MORC's Stakeholders

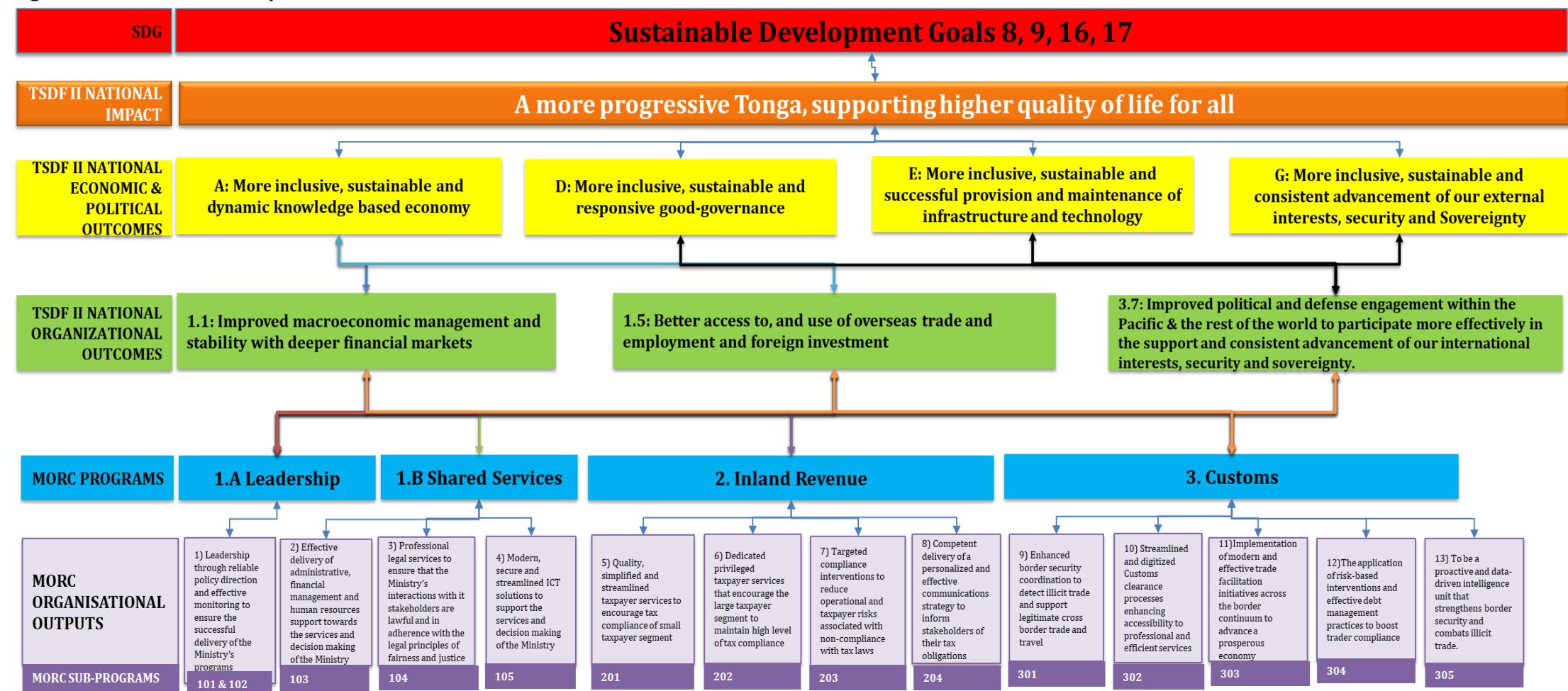
| Stakeholders | Customer of MORC | Supplier to MORC | Partner with MORC | Oversight of MORC |
|----------------------------------|------------------|------------------|-------------------|-------------------|
| 1. Informal Business Sector | ✓ | ✓ | ✓ | |
| 2. All employees | ✓ | | ✓ | |
| 3. All businesses | ✓ | | ✓ | |
| 4. Tax Agents | ✓ | | ✓ | |
| 5. Customs Broker | ✓ | | ✓ | |
| 6. Public Enterprises | ✓ | | ✓ | |
| 7. MDA | ✓ | ✓ | ✓ | |
| 8. Cabinet | | | | ✓ |
| 9. Legislative Assembly | | | | ✓ |
| 10. International Donor Partners | | ✓ | ✓ | |

The following is a summary of our key stakeholders:

- Government – MORC works in close cooperation with our partners in other line Ministries, Departments and Agencies (MDA's), some of whom include, the Ministry of Finance, Ministry of Trade and Economic Development, Tonga Statistics Department, Tonga Police, His Majesty's Armed Forces, Public Service Commission and the Prime Minister's Office
- Taxpayers & Travelers – MORC is committed to establishing a more customer- focused approach to better meet the needs of our taxpayers, and travelers. We will continue to design, develop, and deliver educational and awareness products and services to assist them towards compliance with their tax and customs obligations as well as enhancing their ability to meeting their respective needs.
- Tax Agents – As advisers, tax agents play a vital role in all tax systems, helping taxpayers understand and comply with their tax obligations in an increasingly complex world. Tax agents are empowered under revenue laws to assist taxpayer with their inland revenue obligations.
- Customs Brokers – Customs brokers are a key link to ensure that shipments arriving or departing Tonga comply with all legal requirements of Customs Law. We will continue to build strong relations with this group to improve facilitation of legitimate trade.
- International Affiliations – MORC is currently affiliated with the following organizations: World Customs Organization (WCO), Commonwealth Association of Tax Administrations (CATA), Pacific Islands Tax Administrators Association (PITAA), Oceania Customs Organization (OCO).
- Development Partners – Numerous development partners continue to provide vital capacity development for MORC. Some of our key partners include, International Monetary Fund, IMF Pacific Financial Technical Assistance Centre (PFTAC), PACER Plus Implementation Unit (PPIU), World Bank Group, the Asian Development Bank, the Governments of Australia, the People's Republic of China, Japan and New Zealand.

1.6 Result Map

Figure 1: MORC's Result Map



1.7 TSDF II, SDG, GPA and National Frameworks

1.7.1 TSDF II Impacts and Outcomes Supported by MORC

MORC supports the National Impacts of Tonga's long term Tonga Strategic Development Framework II 2015-2025 which upholds the theme "*A more progressive Tonga supports higher quality of life for all*". The framework provides that MORC is responsible for supporting seven (7) SDG Indications and four (4) out of the seven (7) national outcomes of the framework:

The specific SDG Indicators highlighted are as follows-;

- 8.1.1 Annual growth rate of real GDP per capita
- 9.1.2 Passenger and freight volumes, by mode of transport
- 16.4.2 Proportion of seized, found or surrendered arms whose illicit origin or context has been traced or established by a competent authority in line with international instruments
- 17.1.1 Total government revenue as a proportion of GDP, by source
- 17.1.2 Proportion of domestic budget funded by domestic taxes
- 17.4.1 Debt service as a proportion of exports of goods and services
- 17.8.1 Proportion of individuals using the internet
- 17.12.1 Weighted average tariffs faced by developing countries, least developed countries and small island developing States
- 17.15.1 Extent of use of county – owned results frameworks and planning tools by providers of development cooperation

The MORC is responsible for supporting the following National Outcomes of the framework;

- A: more inclusive, sustainable and dynamic knowledge-based economy
- D: more inclusive, sustainable responsive good governance
- E: more inclusive, sustainable and successful provision and maintenance of infrastructure and technology
- G: more inclusive, sustainable and consistent advancement of our external interests, security and sovereignty

Our varying levels of contributions to the above National Outcomes as highlighted in the TSDF are as stated below; -

Significant Contributions:

- 1.1 Improved macroeconomic management and stability with deeper financial markets
- 1.5 Better access to and use of overseas trade and employment and foreign investment
- 3.7 Improved political and defense engagement within the Pacific and the rest of the world

Moderate Contributions:

- 1.2 Closer public/private partnership for economic growth
- 1.3 Strengthened business enabling environment
- 3.1 More efficient, effective, affordable, honest, transparent & apolitical public service

focused on clear priorities

Partial Contributions:

- 2.1 Improved collaboration with & support to civil society organizations and community groups
- 2.6 Improved collaboration with & support to civil society organizations and community groups
- 3.4 Modern & appropriate Constitution, laws & regulations reflecting international standards of democratic processes
- 3.6 Improved collaboration with development partners ensuring programs better aligned behind gov't priorities
- 4.3 More reliable, safe and affordable information & communication technology (ICT) used in more innovative ways.

1.7.2 Government Priority Agenda

The current Government Priority Agenda requires the MORC to place particular emphasis on delivering services and operations in order to contribute to six (6) of the nine (9) agenda that are concerned with the issue of National Resilience, Quality of Services and Affordability and Progressive Economic Growth.

A. National Resilience GPA

GPA 1:

Building resilience and safer platforms to natural disasters and meeting the ongoing challenges of climate (tropical cyclones, sea level rising, tsunamis, global pandemic etc.) and address economic crisis;

GPA 3:

Mobilizing National and International response to effectively reduce supply and the use of Illicit Drugs, and address harms reduction processes.

B. Quality of Services and Affordability

GPA 5:

Improving access to quality and affordable healthcare system focusing on COVID 19, Non-Communicable Diseases (NCDs) and preventative measures;

GPA 6:

Building quality and easy access to government services, public enterprises focusing on increased access to high-speed broadband technology and more affordable energy, communication, drinking water, and clean environment for Tonga to support inclusive growth.

C. Challenges and Opportunities for Progressive Economic Growth

GPA 7:

Creation of trade opportunities from regional and international trade agreements focusing on agriculture, fisheries, handicrafts, tourism and promoting of value addition and product diversification and simultaneously reduce technical barriers to private sector development and heavy reliance on imports;

GPA 9:

Strengthen bilateral engagement with accredited partner countries; optimize cooperation with regional and international intergovernmental institutions; strengthen partnerships with development partners, private sector, non-government actors, focusing on sound economic investment, to sustain progressive equitable and vibrant socioeconomic growth.

(Refer to Annex 3 for details of MORC's outputs, activities, GPA Targets to and the targets for the next 3 years)

1.7.3 Sector Plans, Regional & Community Development

MORC is also responsible for making vital contributions to various Sector plans as well as overall regional and community development. Some of these key National plans and strategies include the following –

- National Action Plan on Illicit Drugs [2021-24]
 - SPA 1: Supply Reduction
 - SPA 2: Demand Reduction
- Tonga Trade Policy Framework 2017-2025
 - Pillar 1: Industrial and Investment Development
 - Pillar 2: Export Development and Trade Facilitation
- Migration and Sustainable Development Policy
 - Strategic Area 10: Enforcing Border and Human Security
 - Strategic Area 11: Eradicating Human Trafficking
 - Strategic Area 12: Reintegrating Returned Migrants
- Tonga National Strategy for the Prevention and Control of Non-Communicable Diseases 2021- 2025
 - Key Result Area 3: Health Promotion and Disease Prevention

(refer to Annex 3 – details of targets from the above-mentioned plans that MORC contributes to)

2. MORC's Overview

2.1 MORC's Outputs Grouped into Divisions/Sub-Programs and Programs

Table 2: MORC's Outputs Groups into Divisions/Sub-Programs and Programs

| Program(s) | Ministry's Outputs | Activities/Strategies | Responsible Division |
|--|--|--|---|
| Program 1: A. Leadership | (1) Leadership through reliable policy direction and effective monitoring to ensure the successful delivery of the Ministry's programs | Executive Policy Leadership | Office of the Minister Office of the CEO |
| | | Executive oversight and management | |
| | | Executive support & International relations | |
| | | Policy & planning | |
| | | Internal audit | |
| | | Strategic risk management | |
| B. Shared Services | (2) Effective delivery of administrative, financial management and human resources support towards the services and decision making of the Ministry | Human resources management (Revenue & Customs) | Corporate Services Division |
| | | Financial management (Revenue & Customs) | |
| | | Policy advice (Revenue & Customs) | |
| | (3) Professional legal services to ensure that the Ministry's interactions with its stakeholders are lawful and in adherence with the legal principles of fairness and justice | Legislative policy reform and Legal drafting (Revenue & Customs) | Legal Services Division |
| | | Legal disputes (Revenue & Customs) | |
| | | Infrastructure Support & Maintenance (Revenue & Customs) | |
| | (4) Modern, secure and streamlined ICT solutions to support the services and decision making of the Ministry | Operation Support & Data Management (Revenue & Customs) | ICT Division |
| | | ICT Project Support (Revenue & Customs) | |
| | | Processing | |
| Program 2: Inland Revenue | (5) Effectively & efficiently register, process and safekeeping of all stakeholder's tax information | Registration (Revenue & Customs) | Tax Operations Division |
| | | Reconciliation/Tax Clearance | |
| | | Filing Management | |
| | | Heilala Tax Services | |
| | (6) Dedicated privileged taxpayer services that | Large Business | Large Taxpayers Division |
| | | Large Taxpayers | |

| | | | |
|--------------------|--|--|--|
| | encourage the large taxpayer segment to maintain high level of tax compliance | Processing Customer Service Counter | |
| | (7) Targeted compliance interventions to reduce operational and taxpayer risks associated with non-compliance with tax laws | Audit & Investigation Returns & Debt Collection | Tax Compliance Improvement Division |
| | (8) Competent delivery of a personalized and effective communication strategy to inform stakeholders of their tax obligations | Customer Information Support Services Internal Service Level Monitoring Public Relations & Education | Client Support & Public Relations Division |
| Program Customs | (9) Enhanced border security coordination to detect illicit trade and support legitimate cross border trade and travel | Seaport Operations Airport Operations Maritime Branch Cargo and Passenger Inspections | Border Management Division |
| | | Cargo clearance processing | |
| | | Warehouse & Depot operations and clearance processing | |
| | | Local excise manufacturing monitoring and clearance processing | |
| | (10) Streamlined and digitized Customs clearance processes enhancing accessibility to professional and efficient services | Customer Services Counter | Revenue Management Division |
| | | Authorized Economic Operator Program | |
| | | Data Analysis & Governance | |
| | | Tariff and Concessions | |
| | (11) Implementation of modern and effective trade facilitation initiatives across the border continuum to advance a prosperous economy | ASYCUDA World | Trade Partnership Division |
| | | Post Clearance Audit | |
| | | Licensing & Supply Chain Assurance | |
| | | Debt Management | |
| | | Trade Fraud Investigations | |
| | (12) The application of risk-based interventions and effective debt management practices to boost trader compliance | Targeting Centre | Enforcement Division |
| | | Cargo Movement | |
| | | Field Intelligence | |
| | | Illicit Drugs Operations Support | |
| | | | Intelligence Division |

3. MORC Programs and Sub-Programs

In our efforts to bring about continuous improvement across the functions of the Ministry, a review of our processes and current organizational structure resulted in reform to ensure the implementation of a more functional, risk-driven organizational structure that is to become effective by FY 2025/26. The approved organizational structure for FY 2025/26 is aimed at bringing about greater productivity, efficiency, accountability and clarity in the roles performed by various Divisions of the Ministry. This will be achieved through the reduction of duplication of roles, more coordinated and targeted use of our limited resources and establishing clearer roles and channels for both communication and decision making.

3.1 Program 1: Leadership & Shared Services.

| Link to last CP&B [Mark the appropriate cell] | Ongoing | Minor change | Major Change | New |
|--|---------|-----------------|-----------------|-----|
|--|---------|-----------------|-----------------|-----|

- Staff rotation and new positions proposed for Program 1

1.A Leadership

- Intelligence & Anti-Illicit Drugs Unit (102311) moved to Program 3 and become Sub-Program 5 (305) named “Intelligence”
- “Executive leadership” is the amended Activities under Office of the Minister
- “Executive oversight and management” is the amended Activities under the Office of the CEO
- Split Unit under Office of the CEO called “Executive Support & International relations” now 102311
- Split Unit under Office of the CEO called “Policy and Planning Units” will also come under 102311
- 102411 Strategic Risk Management was 203211

1.B Shared Services

- 103. Corporate Services Division, will restructure by streamlining functions under two SADCEO positions, one for HR & Payroll and one for Financial Management- both reporting to the DCEO of CSD. While the budget allocations for 103111 and 103211 will remain unchanged, the structure will indicate (111) or (211) next to each position to clarify which budget vote funds the staff. This transition prepares for FY 2026/27, when the budget will be fully aligned with this structural change.

3.2 Program 2: Inland Revenue.

| Link to last CP&B [Mark the appropriate cell] | Ongoing | Minor change | Major Change | New |
|--|---------|-----------------|-----------------|-----|
|--|---------|-----------------|-----------------|-----|

- Restructure of Active and Vacant positions and new positions proposed for Program 2
- 201 now has 4 Activities
- 201311, Outer-Island Offices is now merged to 201111
- 201211, Registration was moved from 201111
- 201311, Reconciliation/Tax Clearance was 201211
- 201411, Filing Management is a new activity move from 201111
- 202, Large Taxpayers Division (was Large Business Division), 202111 Heilala Tax Services (was Heilala Tax System), 202211 Large Business Processing (was Large Taxpayers)
- 203 now has 2 Activities
- 203211, Returns and Debt Collection was 203311

3.3 Program 3: Customs.

| Link to last CP&B [Mark the appropriate cell] | Ongoing | Minor change | Major Change | New |
|--|---------|-----------------|-----------------|-----|
|--|---------|-----------------|-----------------|-----|

- Restructure of Active and Vacant positions and new positions proposed for Program 3
- 301, Border Management (was Border Control), 301111.Seaport Operations (was Major International Ports), 301211.Airport Operations (move from 301111), 301311.Maritime Branch (merge of 301211 & 301411), 301411.Cargo and Passenger Inspections (was 302211)
- 302.Revenue Management (was Cargo Clearance), 302111. Clearance Processing (was 302311 One Stop Shop), 302211 Warehouse & Depot Management (was 302111 Warehousing, Petroleum & LPG Depot), 302311 Local Excise Manufacturing (New activity), 302411.Customer Services (was Heilala & Public Relations. Heilala Taxpayer processing will be the responsibility of dedicated desk in the Cargo clearance processing team)
- 303.Trade Partnership (was Trade Facilitation and Policy), 303111 Authorized Economic Operator Program (was Trade Partnership), 303211 Data Analysis & Governance (was Policy Analysis & Statistics)
- 304211 Licensing & Supply Chain Assurance (was Risk Management), 304311 Debt Management (was Debt Management & Recovery), 304411 Trade Fraud Investigations (new activity)
- 305. Intelligence (was 102311 under Office of the CEO)

3.4 Ministry's Organizational Structure

Figure 2: Current FY 2024/25 Organizational Structure

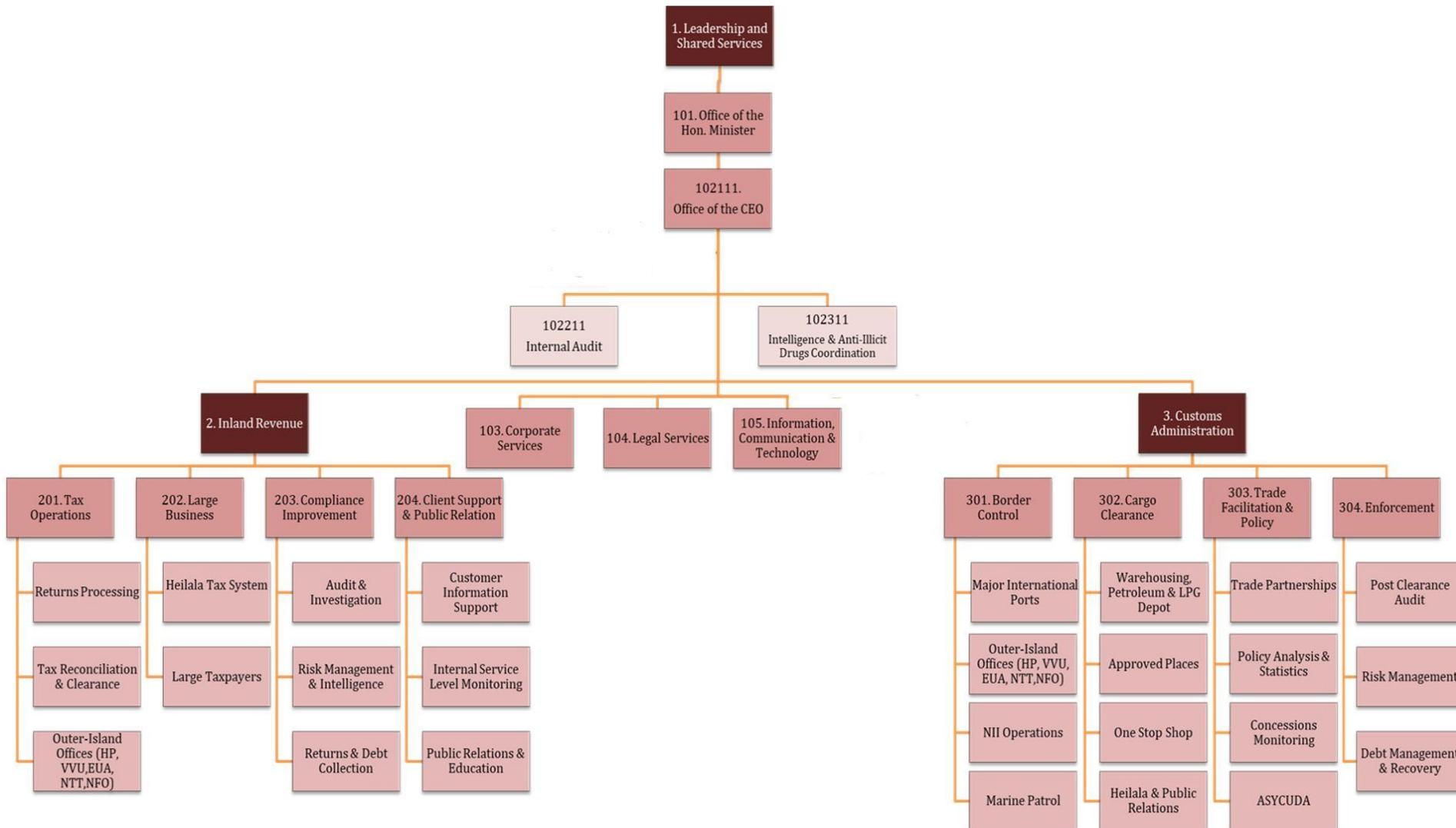
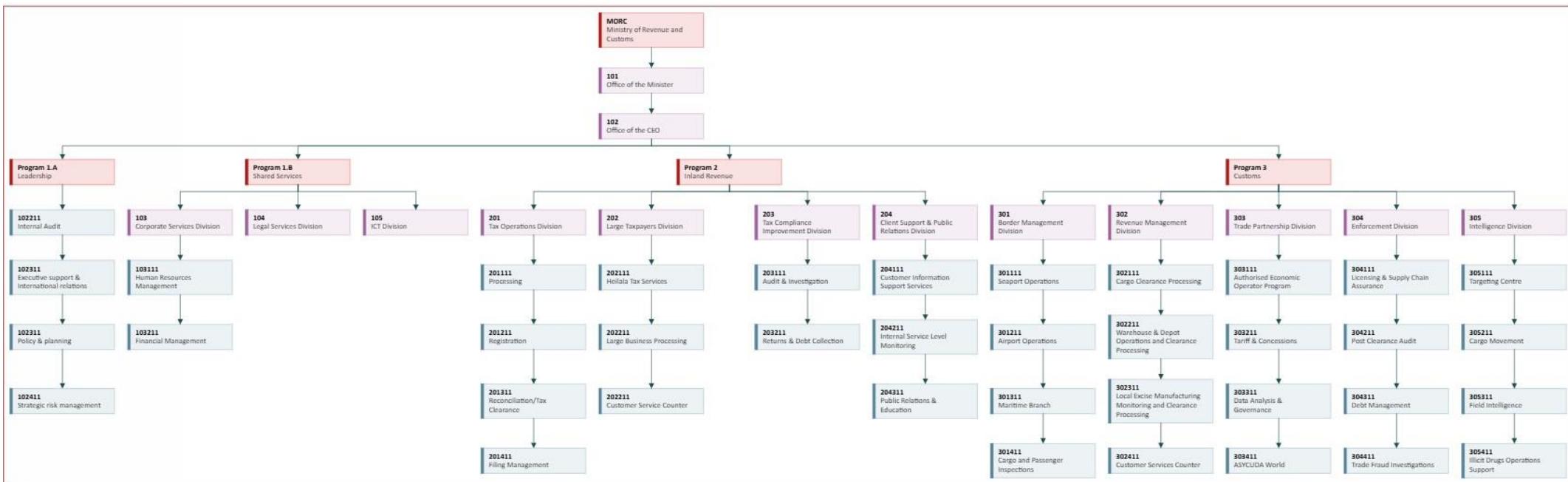


Figure 3: New FY 2025/26 Organizational Structure



Refer to Annex 4 for more details

3.5 New Initiatives / Priorities

Table 4: New Initiatives /Priorities

| New Initiatives | Activities | FY 2025/26 | FY 2026/27 | FY 2027/28 | Justification | Program # | Sub Program # |
|-------------------------------|--|------------|------------|------------|---|-----------|---------------|
| 1. New Tax Processing System: | <ul style="list-style-type: none"> Start-up and mobilization Implementation Post Implementation | \$3.8m | \$9.6m | \$1.2m | <ul style="list-style-type: none"> Modernization & Digital Transformation: a system that offers a fully digital, end-to-end solution for tax operations, it aligns with global best practices in tax digitization, enabling MORC to streamline tax collection, compliance and taxpayer services User-Friendly & Scalable Solution: provides a one-stop-shop e-services portal, making tax filing and payment more convenient for taxpayers. The system is designed for flexibility, allowing MORC to adapt to future tax policy changes without major system overhauls Interoperability & Government Integration: can interface with existing government systems and facilitate data-sharing between ministries, improving cross-agency coordination. This feature is crucial for compliance monitoring, reducing tax evasion and improving revenue forecasting. Efficiency & Revenue Growth: The system automates tax processes from levy to collection, reducing administrative burdens and improving tax compliance rate. Its intelligent data reporting helps in policy decision-making and optimizing tax revenue collection. Cost Effectiveness & Sustainability: a modern system approach focusing on increasing government revenue without raising taxes or cutting key services. The system reduces manual errors, improves operational efficiency and provides better risk management tools. Step-by-step Implementation Approach: supports a gradual rollout of tax types, allowing MORC to transition smoothly with minimal disruption to services. This approach ensures effective budget planning and staff training during implementation. <p>Why not RMS 10?</p> <ul style="list-style-type: none"> RMS 10 is an incremental upgrade to RMS 7, | 1 | 1.5 |

| | | | | | | | |
|---|---|-------------|-----------|------------|---|---|-----|
| | | | | | <p>meaning it still relies on the same legacy structure controlled by Data Torque in New Zealand</p> <ul style="list-style-type: none"> • Unlike other modern systems, RMS 10 does not provide the same level of modular flexibility or customization for Tonga's specific tax environment. • Data Torque's system is primarily revenue collection-focused, whereas other available options offer a holistic tax administration approach, integrating policy, compliance and taxpayer engagement. • The costing financial year budget estimates provided are based on costing of prospective suppliers currently providing similar services to other for MORC as it offers a future-proof, scalable and integrated tax solution that aligns with Tonga's modernization goals. It will enhance revenue collection, improve taxpayer services and support the government's long term financial strategies. | | |
| 2. Combatting the Illicit Drugs trade at Tonga's Borders | <ul style="list-style-type: none"> • Enhancing intelligence capability to deliver assessments that correctly identify threats and risks. • Recruitment and training to enhance Customs Detector Dog capabilities and delivering operations at the international points of entry and customs-controlled areas. • Enhancing Customs maritime patrol capabilities through the establishment of a specialist Customs Maritime Branch responsible for targeted maritime patrols and surveillance, small craft processing and oversight of outer island international points of entry. • Establishment of Air Cargo | \$1,000,000 | \$950,000 | \$9500,000 | <ul style="list-style-type: none"> • This initiative is one of the priorities of the government of Tonga, and it is vital area to boost and to be funded because of how important it is to the health and safety of the community and National Resilience (GPA 3) | 3 | 3.5 |

| | | | | | | | | |
|---|---|-----------|------|------|--|---|------------|--|
| | Control Unit and Port Control Units under with the support of the UNODC, WCO and ABF supported Passenger and Cargo Control Program. | | | | | | | |
| 3. PITAA Conference | <ul style="list-style-type: none"> The PITAA Heads Conference hosted by Vanuatu in 2024 will include a hosting as part of its program a Farewell dinner co-hosted by the PITAA Secretariat and the next PITAA Heads Conference (Tonga). This cost has been incorporated in the 24/25 budget. Tonga (MoRC) are the hosts of the PITAA Heads Annual Conference scheduled to take place on or about September 2025. | \$250,000 | - | - | <ul style="list-style-type: none"> The PITAA Heads Conference is an annual event that brings together tax administration officials from 15 Pacific Island Countries and Timor Leste. In line with agreed host country obligations of PITAA, Tonga will be responsible for all logistics arrangements in-country, transportation, meetings, catering and other activities involving Tax Heads. Members are responsible for their own travel and accommodation costs (where possible, PITAA and the Host country may negotiate accommodation rates on behalf of Conference delegates ahead of the conference.). | 1 | 1.2 | |
| 4. Project to establish a New Office Building for the Inland Revenue functions in Tongatapu. | <ul style="list-style-type: none"> Identify ideal locations for accessibility and future expansion Engage stakeholders (Ministry of Finance) for input Budgeting & Funding Approval Design & Infrastructure Planning Procurement & Construction Transition & Office Setup Launch & Public Awareness Post-Implementation Monitoring | - | \$1m | \$5m | <ul style="list-style-type: none"> The current office has ongoing maintenance issues including serious plumbing/waste water leaks into Office spaces, poorly maintained sewerage system, frequent electrical wiring issues and damage leading to regular power point outages. These health and safety issues impact daily operations and performance and also limit and further enhancement of tax administration and services. A new office will provide a safer and modern facilities, improving staff productivity, taxpayer services and long-term financial sustainability, while supporting digital transformation and digital growth. | 1 | 1.3 | |

4 Ministry Budget and Staffing

| Table 5: Ministry Budget by Recurrent (cash & in-kind) millions | | | | | | | | |
|--|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|
| Expenditure Item (\$m) | FY 2024/25 (recurrent) | FY 2024/25 (development) | FY 2025/26 (recurrent) | FY 2025/26 (development) | FY 2026/27 (recurrent) | FY 2026/27 (development) | FY 2027/28 (recurrent) | FY 2027/28 (development) |
| Established Staff (10xx) | \$6,152,400 | - | \$6,060,400 | - | \$6,060,400 | - | \$6,060,400 | - |
| Un established Staff (11xx) | \$314,900 | - | \$464,100 | - | \$464,100 | - | \$464,100 | - |
| Travel and Communication (12xx) | \$275,800 | - | \$266,400 | - | \$266,400 | - | \$266,400 | - |
| Maintenance and Operations (13xx) | \$1,418,000 | 170,000 | \$1,630,000 | - | \$1,630,000 | - | \$1,630,000 | - |
| Purchase of Goods and Services (14xx) | \$2,512,900 | - | \$3,020,100 | - | \$3,040,100 | - | \$3,040,100 | - |
| **Assets (20xx) | \$496,700 | - | \$4,693,500 | 7,000,100 | \$1,685,700 | - | \$2,385,700 | - |
| Grants and Transfers (15xx) | \$32,000 | - | \$2,600 | - | \$2,600 | - | \$2,600 | - |
| Total Expenditure Recurrent | \$11,202,700 | \$170,000 | \$16,137,100 | \$7,000,100 | \$13,149,300 | - | \$13,149,300 | - |

Table 6 : MORC's Revenue Budget

| Item Description | 2024/25 (\$) | 2025/26 (\$) | 2026/27 (\$) | 2027/28 (\$) |
|---|----------------------|----------------------|----------------------|----------------------|
| PAYE Tax - Government (Small Business) | 9,793,100 | 11,681,600 | 14,052,300 | 13,468,200 |
| PAYE Tax - Non-Government (Large/Small Business) | 12,354,800 | 17,090,300 | 19,026,300 | 19,927,700 |
| Corporate Tax - Small Business | 1,097,100 | 1,399,400 | 2,737,400 | 2,780,200 |
| Corporate Tax - Large Business | 29,646,700 | 24,262,700 | 26,588,200 | 27,402,200 |
| Withholding Tax - Residents | 689,400 | 670,500 | 1,537,000 | 1,855,500 |
| Withholding Tax - Non-Residents | 11,500,000 | 18,375,100 | 21,458,200 | 23,612,400 |
| Tax Debts Recovered - Income Tax | 3,762,000 | 5,219,900 | 7,322,100 | 8,436,700 |
| Consumption Tax - Domestic | 29,446,900 | 28,478,200 | 33,990,200 | 34,488,200 |
| Consumption Tax Recovered | 1,593,200 | 2,833,900 | 3,123,800 | 3,324,700 |
| Consumption Tax (Non-Government) | 105,576,900 | 111,116,600 | 115,368,900 | 116,417,600 |
| Consumption Tax (Government) | 2,152,900 | - | - | - |
| Import Duties (Non-Government) | 29,540,300 | 32,186,700 | 35,589,800 | 35,759,300 |
| Import Duties (Government) | 423,500 | 975,800 | 2,409,600 | 3,944,800 |
| Excise Tax (Non- Government) | 59,905,900 | 71,114,900 | 73,850,400 | 77,077,900 |
| Excise Tax (Government) | 1,000 | 500 | 600 | 600 |
| Attendance Fees | 498,900 | 249,700 | 269,700 | 264,400 |
| Custom Entry Processing Fee | 714,300 | 353,200 | 381,700 | 374,000 |
| Wharfage on Goods | 150,200 | 101,300 | 109,500 | 107,300 |
| Customs Penalties | 156,100 | 176,600 | 190,700 | 187,000 |
| Customs Fees | 28,200 | 16,400 | 17,700 | 17,300 |
| Auction Proceeds | 299,100 | 100,000 | 108,000 | 105,900 |
| Customs Security | 74,000 | 43,100 | 46,500 | 45,600 |
| Total Government Recurrent Revenues | \$299,404,500 | \$329,054,500 | \$358,178,600 | \$369,597,500 |

Table 7: MORC's Total Staff by Key Category

| Category | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Established Staff | | | | |
| Executive Officer (Band A-G) | 11 | 10 | 9 | 9 |
| Professional Staff (Band H-L) | 79 | 107 | 81 | 81 |
| Other Staff (Band M-S) | 129 | 145 | 124 | 124 |
| Total Established Staff | 219 | 262 | 214 | 214 |
| Unestablished Staff | 19 | 16 | 18 | 18 |
| Total Staff | 238 | 278 | 232 | 232 |
| Total Recurrent Cost (\$m) | \$6,467,300 | \$6,524,500 | \$6,524,500 | \$6,524,500 |
| Staff funded by Development | - | - | - | - |

Program 1: Leadership and Shared Services

Total Budget & Staff by for Sub-Program 1.1: Office of the Minister

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|---------|---------|---------|---------|
| Total = Recurrent (\$m) | - | - | - | - |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | - | - | - | - |
| Other Staff (Band M-S) | - | - | - | - |
| Total Established | - | - | - | - |
| Unestablished | - | - | - | - |

Total Budget & Staff for Sub-Program 1.2: Office of the CEO

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|--------------|--------------|
| Total = Recurrent (\$m) | \$278,800 | \$459,200 | \$551,139.05 | \$551,139.05 |
| Executive Staff (Band A-G) | 1 | 1 | 2 | 2 |
| Prof Staff (Band H-L) | 4 | 7 | 7 | 7 |
| Other Staff (Band M-S) | 5 | 1 | 10 | 10 |
| Total Established | 10 | 9 | 19 | 19 |
| Unestablished | 1 | 1 | 1 | 1 |

| Output 1: <i>Leadership through reliable policy direction and effective monitoring to ensure the successful delivery of the Ministry's programs</i> | | | | | | SDG/TSDF | | Budget | |
|--|--|---|---|---|---|-----------|------------------|-----------|-------------|
| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Recurrent | Development |
| Executive leadership and policy reform | Fully comply with Cabinet and Parliament's requirements | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | 8.1 | 8.1.1 | \$185,700 | |
| Executive oversight and management | Always provide accurate advice to the Minister and ensure MORC's outputs are achieved | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | 9.1 | 9.1.2 | \$95,300 | |
| Internal Audit | Provide independent assessment(s) of the adequacy of the MORC's internal control systems | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | 16.4 | 16.4.2 | \$39,200 | |
| Executive Support & International | Managing Cabinet Submission and provide executive support for international engagements | Number of Cabinet Submission approved and implemented | 17.1 | 17.1.1 17.1.2 | \$28,500 | |
| | | Develop and update registry of national contacts points for international engagement | Develop and update registry of national contacts points for international engagement | Develop and update registry of national contacts points for international engagement | Develop and update registry of national contacts points for international engagement | 17.4 | 17.4.1 | | |
| | | Timely consolidation of tax and customs international obligations under various agreement | Timely consolidation of tax and customs international obligations under various agreement | Timely consolidation of tax and customs international obligations under various agreement | Timely consolidation of tax and customs international obligations under various agreement | 17.8 | 17.8.1 | | |
| | | | | | | 17.12 | 17.12.1 | | |
| | | | | | | 17.15 | 17.15.1 | | |

| | | | | | | | | |
|----------------------------------|---|---|---|---|---|--|--|-----------|
| Policy and Planning | Ensure timely development of the CP and AMP, develop, review and update tax and customs policies and manage international relations and plannings | 100% completion and submission of CP and AMP on time | 100% completion and submission of CP and AMP on time | 100% completion and submission of CP and AMP on time | 100% completion and submission of CP and AMP on time | | | |
| | | Number of policies development, review updated and approved | Number of policies development, review updated and approved | Number of policies development, review updated and approved | Number of policies development, review updated and approved | | | |
| | | Number of executive briefs, reports or recommendations provided for international engagements | Number of executive briefs, reports or recommendations provided for international engagements | Number of executive briefs, reports or recommendations provided for international engagements | Number of executive briefs, reports or recommendations provided for international engagements | | | |
| Strategic Risk Management | Identification, assessment, ranking and quantification of compliance risks | 85% of the annual tax risk management plan completed | 87% of the annual tax risk management plan completed | 89% of the annual tax risk management plan completed | 90% of the annual tax risk management plan completed | | | \$130,900 |

Total Budget & Staff for Sub-Program 1.3: Corporate Services Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|-----------|-----------|
| Total = Recurrent (\$m) | \$832,500 | \$704,500 | \$704,500 | \$704,500 |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | 17 | 19 | 14 | 14 |
| Other Staff (Band M-S) | 21 | 19 | 20 | 20 |
| Total Established | 39 | 39 | 35 | 35 |
| Unestablished | 3 | 3 | 4 | 4 |

Output 2:

Effective delivery of administrative, financial management and human resource support towards the services and decision making of the Ministry

| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Budget | |
|----------------------|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------|--------------|---------------------|---------------------|
| | | | | | | | | Recurrent | Development |
| Human Resources | Ensure MORC always comply with PFMA (Treasury Instructions) and the Income Tax Act | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | 8.1 | 8.1.1 | Revenue \$1,886,400 | Customs \$3,337,300 |
| Financial Management | Ensure that MORC staff always comply with the Public Service Act, Policy and Instructions | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | 9.1 | 9.1.2 | | |
| | Always provide accurate report of the Ministry's Revenue & Expenditure | | | | | 16.4 | 16.4.2 | | |
| | | | | | | 17.1 | 17.1.1 | | |
| | | | | | | 17.4 | 17.4.1 | | |
| | | | | | | 17.8 | 17.8.1 | | |
| | | | | | | 17.12 | 17.12.1 | | |
| | | | | | | 17.15 | 17.15.1 | | |

Total Budget & Staff for Sub-Program 1.4: Legal Services Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|--------------|--------------|
| Total = Recurrent (\$m) | \$124,100 | \$105,200 | \$134,271.35 | \$134,271.35 |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | 3 | 4 | 3 | 3 |
| Other Staff (Band M-S) | - | - | - | - |
| Total Established | 4 | 5 | 4 | 4 |
| Unestablished | - | - | - | - |

Output 3:

Professional legal services to ensure that the Ministry's interactions with its stakeholders are lawful and in adherence with the legal principles of fairness and justice

| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Recurrent | Development | SDG/TSDF | Budget |
|--|---|----------------------------|----------------------------|----------------------------|----------------------------|-----------|--------------|-----------|-------------|----------|--------|
| | | | | | | | | | | | |
| Policy Advice & Development | Managing legal risks arising from daily operations | Task completion rate 70% | Task completion rate 75% | Task completion rate 80% | Task completion rate 85% | 8.1 | 8.1.1 | \$109,600 | | | |
| | | | | | | | 9.1 | | | | |
| Legislative Reform and Drafting | Managing legislative risks and risks arising from change of laws | Annual review of MORC Laws | Annual review of MORC laws | Annual review of MORC laws | Annual review of MORC laws | 16.4 | 16.4.2 | | | | |
| | | | | | | 17.1 | 17.1.1 | | | | |
| | | | | | | 17.4 | 17.4.1 | | | | |
| Legal Disputes | Manage disputed tax litigation & associated challenges and risks of offences under Revenue & Customs Legislations | Recover 5% of total claim | Recover 10% of total claim | Recover 15% of total claim | Recover 20% of total claim | 17.8 | 17.8.1 | | | | |
| | | | | | | 17.12 | 17.12.1 | | | | |
| | | | | | | 17.15 | 17.15.1 | | | | |

Total Budget & Staff for Sub-Program 1.5: Information, Communication & Technology Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|-----------|-----------|
| Total = Recurrent (\$m) | \$248,700 | \$305,600 | \$305,600 | \$305,600 |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | 7 | 5 | 5 | 5 |
| Other Staff (Band M-S) | 3 | 5 | 4 | 4 |
| Total Established | 11 | 11 | 10 | 10 |
| Unestablished | 3 | - | - | - |

Output 4:

Modern, secure and streamlined ICT solutions to support the services and decision making of the Ministry

SDG/TSDF

Budget

| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Recurrent | Development |
|-------------------------------------|---|---|---|---|---|--------------|------------------|-------------|-------------|
| Infrastructure & Maintenance | Operational and secure at all times | 90% operational and secure at all times | 95% operational and secure at all times | 95% operational and secure at all times | 95% operational and secure at all times | 17.1 17.8 | 17.1.1 17.8.1 | \$4,367,100 | |
| Operation Support & Data Management | 95% staff satisfaction with the IT services provided on quarterly basis, 400 support tickets per year | 95% staff satisfaction | 95% staff satisfaction | 95% staff satisfaction | 95% staff satisfaction | | | | |
| ICT Projects Support | Progress of ICT Infrastructure Projects | Complete ICT infrastructure projects | Continue maintenance and support and conduct annual review ICT projects needs | Continue maintenance and support and conduct annual review ICT projects needs | Continue maintenance and support and conduct annual review ICT projects needs | | | | |

Program 2: Inland Revenue

Total Budget & Staff for Sub-Program 2.1: Tax Operations Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|--------------|--------------|
| Total = Recurrent (\$m) | \$638,300 | \$648,800 | \$692,407.55 | \$692,407.55 |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | 12 | 12 | 11 | 11 |
| Other Staff (Band M-S) | 17 | 22 | 21 | 21 |
| Total Established | 30 | 35 | 33 | 33 |
| Unestablished | 2 | 1 | 2 | 2 |

| Output 5: <i>Effectively & efficiently register, process and safekeeping of all stakeholder's tax information</i> | | | | | | SDG/TSDF | | Budget | |
|--|---|---|---|---|---|-------------|-----------------|-----------|-------------|
| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Recurrent | Development |
| Processing | Accurate, completely and timely registered and processed of all Tax Returns before the due date | 90% of returns registered & processed | 92% of returns registered & processed | 95% of returns registered & processed | 100% of returns registered & processed | 8.1 17.1 | 8.1.1 17.1.1 | \$240,300 | \$340,000 |
| | All Tax Operations & Functions are fully provided to Outer Island's Taxpayers within the given timeline | 90% within the given timeline | 92% within the given timeline | 95% within the given timeline | 100% within the given timeline | | | | |
| Registration | Accurate, completely and timely registration of all Tax-type applications within the given timeline | 90% of all registration within the given timeline | 90% of all registration within the given timeline | 90% of all registration within the given timeline | 90% of all registration within the given timeline | | | \$94,900 | |
| Reconciliation/ Tax Clearance | All tax accounts are reconciled within the financial year | 90% of tax accounts reconciled | 92% of tax accounts reconciled | 95% of tax accounts reconciled | 100% of tax accounts reconciled | | | \$120,500 | |

| | | | | | | | | | |
|--------------------------|--|---|---|---|--|--|--|----------|--|
| Filing Management | Appropriate management and update of all Taxpayers' information and records before end of Financial Year | 90% of all physical manual files are accurate, timely and completely updated before end of FY | 92% of all physical manual files are accurate, timely and completely updated before end of FY | 95% of all physical manual files are accurate, timely and completely updated before end of FY | 100% of all physical manual files are accurate, timely and completely updated before end of FY | | | \$31,600 | |
|--------------------------|--|---|---|---|--|--|--|----------|--|

Total Budget & Staff for Sub-Program 2.2: Large Taxpayers Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|--------------|--------------|
| Total = Recurrent (\$m) | \$359,500 | \$346,600 | \$442,173.10 | \$442,173.10 |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | 11 | 10 | 12 | 12 |
| Other Staff (Band M-S) | 1 | 1 | 2 | 2 |
| Total Established | 13 | 12 | 15 | 15 |
| Unestablished | 1 | 1 | 1 | 1 |

Output 6:

Dedicated privileged taxpayer services that encourage the large taxpayer segment to maintain high level of tax compliance

| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | SDG/TSDF | | Budget | |
|----------------------------------|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------|-----------------|-----------|-------------|
| | | | | | | TARGETS # | INDICATORS # | Recurrent | Development |
| Heilala Tax Services | Scope, currency, and accessibility of information. | 90% within the given timeline | 92% within the given timeline | 95% within the given timeline | 100% within the given timeline | 8.1 17.1 | 8.1.1 17.1.1 | \$271,800 | |
| Large Business Processing | Scope of initiatives to reduce taxpayer compliance costs & Scope of verification actions taken to detect international tax issues. | 90% within the given timeline | 92% within the given timeline | 95% within the given timeline | 100% within the given timeline | | | | |
| Customer Service Counter | Achieving customer's Satisfaction at all times | 90% within the given timeline | 92% within the given timeline | 95% within the given timeline | 100% within the given timeline | 8.1 17.1 | 8.1.1 17.1.1 | | |

Total Budget & Staff for Sub-Program 2.3: Tax Compliance Improvement Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|-----------|-----------|
| Total = Recurrent (\$m) | \$702,500 | \$561,200 | \$561,200 | \$561,200 |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | 16 | 11 | 15 | 15 |
| Other Staff (Band M-S) | 6 | 5 | 5 | 5 |
| Total Established | 23 | 16 | 21 | 21 |
| Unestablished | - | - | - | - |

Output 7:

Targeted compliance interventions to reduce taxpayer risks associated with non-compliance with tax laws

SDG/TSDF

Budget

| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Recurrent | Development |
|--------------------------------------|--|--|---|---|---|-----------|------------------|-----------|-------------|
| Audit & Investigation | Scope of verification actions taken to detect and deter inaccurate reporting | 85% of the annual tax audit plan completed | 87% of the annual tax audit plan completed | 89% of the annual tax audit plan completed | 91% of the annual tax audit plan completed | 17.1 | 17.1.1 17.1.2 | \$306,800 | |
| Returns & Debt Collection | Stock and flow of tax arrears | Ratio of core tax arrears <i>>12 months old</i> as a % of total core tax arrears is 50% above and up to 75% | Ratio of core tax arrears <i>>12months old</i> as a % of total core tax arrears is 37.5% above and up to 50% | Ratio of core tax arrears <i>>12months old</i> as a % of total core tax arrears is 25% above and up to 50% | Ratio of core tax arrears <i>>12months old</i> as a % of total core tax arrears is below 25% | | | \$180,800 | |

Total Budget & Staff for Sub-Program 2.4: Client Support & Public Relations Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|-----------|-----------|
| Total = Recurrent (\$m) | \$274,100 | \$242,600 | \$308,918 | \$308,918 |
| Executive Staff (Band A-G) | - | - | 1 | 1 |
| Prof Staff (Band H-L) | 5 | 6 | 7 | 7 |
| Other Staff (Band M-S) | 7 | 7 | 7 | 7 |
| Total Established | 12 | 13 | 15 | 15 |
| Unestablished | 1 | - | 1 | 1 |

Output 8:

Competent delivery of a personalized and effective communications strategy to inform stakeholders of their tax and customs obligations

| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | SDG/TSDF | | Budget | |
|---------------------------------------|---|--------------------------------|--------------------------------|--------------------------------|---------------------------------|-----------|--------------|-----------|-------------|
| | | | | | | TARGETS # | INDICATORS # | Recurrent | Development |
| Customer Information Support Services | Achieving customer's satisfaction at all times | 90% of customer satisfaction | 92% of customer satisfaction | 95% of customer satisfaction | 100% of customer satisfaction | 17.1 | 17.1.1 | \$152,700 | \$43,600 |
| Internal Service Level Monitoring | Attaining unique satisfactory level of service | 90% of service requirement | 92% of service requirement | 95% of service requirement | 100% of service requirement | | | | |
| Public Relations & Education | Attaining training and forums and media awareness organized are delivered within the given timeline | 90% of awareness are delivered | 92% of awareness are delivered | 95% of awareness are delivered | 100% of awareness are delivered | | | | |

Program 3: Customs Administration

Total Budget & Staff for Sub-Program 3.1: Border Management Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-------------|-----------|--------------|--------------|
| Total = Recurrent (\$m) | \$1,269,600 | \$790,900 | \$899,010.10 | \$899,010.10 |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | 8 | 9 | 10 | 10 |
| Other Staff (Band M-S) | 37 | 53 | 41 | 41 |
| Total Established | 46 | 63 | 52 | 52 |
| Unestablished | 7 | 5 | 8 | 8 |

| Output 9: <i>Enhanced border security coordination to detect illicit trade and support legitimate cross border trade and travel</i> | | | | | | SDG/TSDF | | Budget | |
|--|--|--|--|--|--|-----------|--------------|-----------|-------------|
| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Recurrent | Development |
| Seaport Operations | Full enforcement of border clearance protocols and security, PCCU and ACU | 100% Enforcement | 100% Enforcement | 100% Enforcement | 100% Enforcement | 9.1 | 9.1.2 | \$339,800 | \$7,000,000 |
| Airport Operations | | | | | | 16.4 | 16.4.2 | \$168,900 | |
| Maritime Branch | Maritime patrol operations implemented in accordance with operational plans | 90% within the given timeline | 90% within the given timeline | 95% within the given timeline | 100% within the given timeline | | | \$698,600 | |
| | Customs operations are fully provided at the Outer Islands within the given timeline | 90% within the given timeline | 90% within the given timeline | 90% within the given timeline | 90% within the given timeline | | | \$370,800 | |
| Cargo and Passenger Inspections | Robust inspections according to risk-based selections that enhance specialization in physical examination with emphasis on combatting illicit drugs and trafficking crimes | 100% sustain national security | 100% sustain national security | 100% sustain national security | 100% sustain national security | | | \$194,500 | |
| | Effective and timely operation of x-ray machines to facilitate trade and deter | 100% accuracy and completeness of checking | 100% accuracy and completeness of checking and reporting | 100% accuracy and completeness of checking and reporting | 100% accuracy and completeness of checking and reporting | | | | |

| | | | | | | | | | |
|--|---------------|---------------|--|--|--|--|--|--|--|
| | illicit trade | and reporting | | | | | | | |
|--|---------------|---------------|--|--|--|--|--|--|--|

Total Budget & Staff for Sub-Program 3.2: Revenue Management Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|--------------|--------------|
| Total = Recurrent (\$m) | \$651,000 | \$459,900 | \$485,337.30 | \$485,337.30 |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | 8 | 6 | 6 | 6 |
| Other Staff (Band M-S) | 20 | 12 | 20 | 20 |
| Total Established | 29 | 19 | 27 | 27 |
| Unestablished | 1 | 1 | 1 | 1 |

| Output 10: <i>Streamlined and digitized Customs clearance processes enhancing accessibility to professional and efficient services</i> | | | | | | SDG/TSDF | | Budget | |
|--|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------|-----------------------------|-----------|-------------|
| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Recurrent | Development |
| Cargo Clearance Processing | Professional client services and 1 working day facilitation of Custom clearance processes | 1 working day | 1 working day | 1 working day | 1 working day | 16.4 17.1 17.15 | 16.4.2 17.1.1 17.15.1 | \$508,400 | \$100 |
| Warehouse & Depot Operations and Clearance Processing | Proper management of warehouses/ stock at all times | At all times | At all times | At all times | At all times | | | | |
| Local Excise Manufacturing Monitoring and Clearance Processing | Proper management of warehouse stocks, monitoring of production and managing stock taking at all times. Accuracy and timeliness processing of Excise duty | At all times At all times | | | | |

| | | | | | | | | |
|----------------------------------|--|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|--|--|--|
| Customer Services Counter | TIN processing, consultation and referral of other Customs enquiries to relevant Divisions | 90% of within the given timeline | 92% of within the given timeline | 95% of within the given timeline | 100% of within the given timeline | | | |
| | Accurate revenue collection, receipt generated payment and reconciliation for handover in a daily basis. | 92% of awareness are delivered | 92% of awareness are delivered | 95% of awareness are delivered | 100% of awareness are delivered | | | |

Total Budget & Staff for Sub-Program 3.3: Trade Partnership Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|--------------|--------------|
| Total = Recurrent (\$m) | \$312,600 | \$312,600 | \$338,037.30 | \$338,037.30 |
| Executive Staff (Band A-G) | 1 | 1 | 1 | 1 |
| Prof Staff (Band H-L) | 7 | 9 | 9 | 9 |
| Other Staff (Band M-S) | 4 | 4 | 5 | 5 |
| Total Established | 12 | 14 | 15 | 15 |
| Unestablished | - | - | - | - |

| Output 11: <i>Implementation of modern and effective trade facilitation initiatives across the border continuum to advance a prosperous economy</i> | | | | | | | SDG/TSDF | | Budget | |
|---|--|--|-----------------------|-----------------------|-----------------------|-----------------------|---------------|-------------------|-----------|-------------|
| Activity: | KPIs | | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICA TORS # | Recurrent | Development |
| Authorized Economic Operator Program | Adherence to requirements of WCO, WTO and regional trade agreements such as the standards of Trusted Trader Programs | | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | 17.1 17.12 | 17.1.1 17.12.1 | \$539,500 | |
| Tariff & Concessions | Adherence to national tariff, policies and international tariff obligation and standards | | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | 17.1 17.15 | 17.1.1 17.15.1 | | |
| Data Analysis & Governances | Adherence to regional and national trade data requirements | | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | Timeliness & Accuracy | 17.1 17.15 | 17.1.1 17.15.1 | | |
| ASYCUDA World | Modernize and automate over 90% of Customs procedures | | 60% | 70% | 80% | 90% | 17.1 17.12 | 17.1.1 17.12.1 | | |

Total Budget & Staff for Sub-Program 3.4: Enforcement Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|-----------|-----------|--------------|--------------|
| Total = Recurrent (\$m) | \$185,100 | \$124,100 | \$181,333.40 | \$181,333.40 |
| Executive Staff (Band A-G) | - | - | 1 | 1 |
| Prof Staff (Band H-L) | 3 | 3 | 5 | 5 |
| Other Staff (Band M-S) | 3 | 6 | 6 | 6 |
| Total Established | 6 | 9 | 12 | 12 |
| Unestablished | - | 1 | 1 | 1 |

| Output 12: <i>The application of risk-based interventions and effective debt management practices to boost trader compliance</i> | | | | | | SDG/TSDF | | Budget | |
|--|--|----------------|---|---|---|------------------|---------------------|------------------|--------------------|
| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Recurrent | Development |
| Licensing & Supply Chain Assurance | Timely identifies and address security vulnerability in the supply chain | - | 100% conduct and complete license compliance and supply chain security | 100% conduct and complete license compliance and supply chain security | 100% conduct and complete license compliance and supply chain security | 16.4 | 16.4.2 | \$218,300 | - |
| Post Clearance Audit | The percentage of Audit Plan completed | 90% completion | 80-90% Complete | 80-90% Complete | 80-90% Complete | | | | |
| | The percentage of Compliance rate improvements | - | 70-90% Improve | 70-90% Improve | 70-90% Improve | | | | |
| Debt Management | The improvement Rate of Debt recovery Managements | 90% follow-up | 70% of collectible debts recover | 70% of collectible debts recover | 70% of collectible debts recover | | | | |
| Trade Fraud Investigations | To effectively conduct trade fraud investigation | - | 20% of internal and external fraud rate identified out of the total transaction processed | 20% of internal and external fraud rate identified out of the total transaction processed | 20% of internal and external fraud rate identified out of the total transaction processed | | | | |

Total Budget & Staff for Sub-Program 3.5: Intelligence Division

| Description | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--------------------------------|---------|-----------|--------------|--------------|
| Total = Recurrent (\$m) | - | \$124,100 | \$181,333.40 | \$181,333.40 |
| Executive Staff (Band A-G) | - | - | 1 | 1 |
| Prof Staff (Band H-L) | - | 5 | 5 | 5 |
| Other Staff (Band M-S) | - | 10 | 6 | 6 |
| Total Established | - | 15 | 12 | 12 |
| Unestablished | - | 3 | 1 | 1 |

| Output 13: <i>The application of risk-based interventions and effective debt management practices to boost trader compliance</i> | | | | | | SDG/TSDF | | Budget | |
|--|---|---------------------------|---------------------------|---------------------------|---------------------------|------------------|---------------------|------------------|--------------------|
| Activity: | KPIs | 2024/25 | 2025/26 | 2026/27 | 2027/28 | TARGETS # | INDICATORS # | Recurrent | Development |
| Targeting Centre | <ul style="list-style-type: none"> - Number of high-risk shipments successfully identified. - Average time taken to assess and flag potential risks. - Number of flagged shipments found to be non-compliant | 90% Timeliness & Accuracy | 16.4 | 16.4.2 | \$945,700 | - |
| Cargo Movement | <ul style="list-style-type: none"> - Number of manifests, shipments, and unloading activities that meet customs and regulatory standards. - Time taken for | 90% Timeliness & Accuracy | | | | |

| | | | | | | | | | |
|---|--|---------------------------|---------------------------|---------------------------|---------------------------|--|--|--|--|
| | <ul style="list-style-type: none"> - documentation, manifest approvals, inspections, and cargo releases - Number of compliance issues, discrepancies, and security incidents identified and successfully resolved. | | | | | | | | |
| Field Intelligence | <ul style="list-style-type: none"> - Number of successful identifications of fraudulent or illegal activities. - Average time taken to process and resolve intelligence cases. - Number of intelligence reports leading to enforcement actions. | 90% Timeliness & Accuracy | | | | |
| Illicit Drugs Operations Support | <ul style="list-style-type: none"> - Number of intelligence assessments that correctly identify threats and risks. - Average time taken to process and deliver | 90% Timeliness & Accuracy | | | | |

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | <ul style="list-style-type: none">- actionable intelligence. Number of intelligence-driven decisions leading to successful operations. | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

5 Annexes

Annex 1: MORC Statutory Legislations

| No. | Legislation | Purpose |
|-----|--|---|
| 1 | Consumption Tax Act | Imposition of Consumption Tax on taxable supply by taxable person and taxable import |
| | Consumption Tax Regulations | Implement of Consumption Tax Act |
| 2 | Customs Act | Duty imposed on exports and imports |
| | Customs (PACER Plus) Regulations 2020 | Facilitate the implementation of PACER Plus |
| | Customs Regulations 2008 | Implement Customs Act |
| 3 | Customs and Excise Management Act | Payment and management of Customs duty |
| | Customs and Excise Management Regulations 2008 | Implementation of Customs and Excise Management Act |
| 4 | Excise Tax Act | Tax levied on the movement of excisable goods |
| | Excise Tax Regulations 2008 | Implementation of the Excise Tax Act |
| 5 | Income Tax Act | Impose tax on chargeable income, tax on certain payments to non-resident, tax on shipping and air transport income of a non-resident person |
| | Income Tax Regulations | Implementation of the Income Tax Act |
| 6 | Revenue Services Administration Act | Administer revenue services |
| | Revenue Services Administration Regulations | Implementation of Revenue Services Administration Act |

Annex 2: Detailed Stakeholder Analysis

| Stakeholder | Customer of MORC | Supplier to MORC | Partner with MORC | Oversight of MORC |
|-------------------------------------|--|---|---|---|
| All Businesses | Educate, advice and provide information | Information, commercial goods, services and charges | Compliance Improvement | |
| All Employees | Educate, advice and provide information | | Compliance Improvement | |
| Tax Agents | Instruct, advice and provide guidance | | Assist with driving taxpayer compliance | |
| Customs Brokers | Instruct, advice and provide guidance | | Assist with driving trade compliance | |
| Public Enterprises | Educate, advice and provide information | | Compliance Improvement | |
| MDA | Educate, advice and provide information | Third party information within the government | Compliance Improvement | Oversight by PSC, MOF & PMO – policy, planning & budget |
| Cabinet | Advice, recommendations and information | | | Direction |
| Legislative Assembly | Advice, recommendations and information | | | Direction |
| International Donor Partners | Advice, guidance, instructions, services and information | Development assistance and advice | Delivery of aid funded programs | |

Annex 3: MORC's Outputs, Activities and GPA Targets

| GPA Targets | Outputs | Programs | 2025/26 (targets) | 2026/27 (targets) | 2027/28 (targets) |
|---|--|--|--|--|---|
| <p>GPA 1: JNAP II (Mainstreaming) Target 14: Resilience measures are mainstreamed into relevant legislations and are integral to all public and private sector policies, plans and development programs and projects. MSDP Target: Development of a new Border Management System (BMS) to meet international standards</p> | <p>Output (1) Output (9)</p> | <p>1.1 Office of the Minister 1.2 Office of the CEO 3.1 Border Management Division</p> | 90% achieving the target | 95% achieving the target | 100% Achieving the target |
| <p>GPA 3: NAPID (Supply Reduction) Target: Reduction in supply and availability of drugs as evidence by (i) Street prices; (ii) Supplier arrest; (iii) Quantities seized and (iv) Drug user anecdotal evidence Target: Installation and implementation completion of (i) Asycuda system; (ii) Advanced Passenger Information System (APIS); (iii) Cargo and baggage x-ray machines Target: Increase success rate in detection of illicit consignments Target: Increase % of drug analysis conducted in Tonga by local qualified experts Target: Increase multi agency operation conducted over total counter drug-operations NAPID (Demand Reduction) Target: Establish of a PR Strategy on Illicit drugs that is approved and implemented</p> | <p>Output (1)(3) and (4) Output (9) (11) and (13)</p> | <p>1.2 Office of the CEO 1.4 Legal Services Division 1.5 ICT Division 3.1 Border Management Division 3.3 Trade Partnership Division 3.5 Intelligence Division</p> | 90% achieving the target 40% achieving the target | 95% achieving the target 50% achieving the target | 100% achieving the target 60% achieving the target |

| | | | | | |
|---|-------------------|--------------------------------|--------------------------|--------------------------|---------------------------|
| GPA 5: COVID (Pillar 4) Target: Sustainability and consistency of updates on the number of travelers inbound at Sea/Airports | Output (9) | 3.1 Border Management Division | 90% achieving the target | 95% achieving the target | 100% achieving the target |
|---|-------------------|--------------------------------|--------------------------|--------------------------|---------------------------|

| | | | | | |
|--|-------------------------------|--|--------------------------|--------------------------|---------------------------|
| GPA 6: Budget Strategy 2022/23-2024/25 Target: GDP growth by 3.6% 2023 JPRM i) Reform tax: 01) Reform tax exemptions and zero ratings for at least 2 of: development projects, tourism, heavy machinery, building supplies (private, education & community), fishing and agriculture by Dec 202; 02) Reform tax exemptions to TPL by Dec 2023. DGSF (Goal 5) Target: Implement e-Payment system for all Government-related transactions | Output (1) and (2) | 1.2 Office of the CEO 1.3 Corporate Services Division | 90% achieving the target | 95% achieving the target | 100% achieving the target |
| | Output (6)(8) and (10) | 2.2 Large Taxpayers Division 2.4 Client Support & Public Relation Division 3.2 Revenue Management Division | 90% achieving the target | 95% achieving the target | 100% achieving the target |
| GPA 7: TSDF II Target: By 2025 to reach 5% average Annual GDP Budget Statement Target: GDP growth by 3% by 2025 Tonga Strategic Development Framework (TSDF) II Target: By 2025 the Debt Service Ratio reaches 2% Budget Statements Target: Debt service at 28% by 2024/25 Tonga Strategic Development Framework (TSDF) II Target: By 2025 the Debt Service Ratio reaches 2% TFSP (Component 1) Target: Increase exports/ value added Target: Increase Government revenue Target: Increase contributions of Fisheries Sector to the GDP | Output (1) - (13) | All MORC Divisions outputs can contribute | 90% achieving the target | 95% achieving the target | 100% achieving the target |

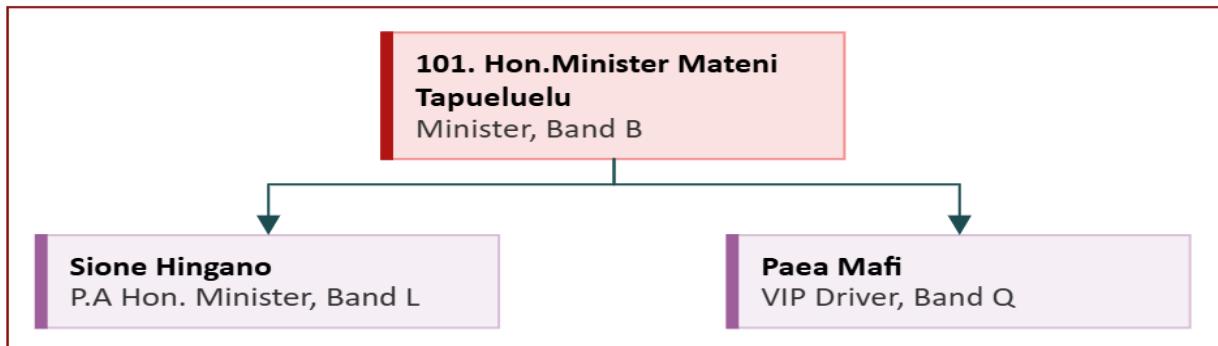
| | | | | | |
|--|----------------------------|---|--------------------------|--------------------------|---------------------------|
| TFSP (Component 3) Target: Increase Public and private investment Target: Support local investors TTPF (Export development and Trade Facilitation) Target: By 2025, increase to 15% share of exports in GDP (%) Target: By 2025, increase by 30% more than baseline on number of firms consistently exporting TTPF (Inclusivity and Citizen Economic Empowerment) Target: By 2024, increase 15% less than baseline on value of imports and unhealthy food (meat, soft drinks) (Note: tbc MORC lead MDA) + related MDA | Output (9) and (13) | 3.1 Border Management Division 3.5 Intelligence Division | 90% achieving the target | 95% achieving the target | 100% achieving the target |
| | Output (10) | 3.2 Revenue Management Division | 90% achieving the target | 95% achieving the target | 100% achieving the target |

| GPA 9: JPRM Target: PFM Act (PFTAC/DFAT): 01) Cabinet approval for submission to Parliament of revised PFM Act that outlines key fiscal responsibility principles to guide fiscal policy and a numerical limit on the stock of government guaranteed debt 2023; 02) One follow-on action related to the PFM Act/ PFM Action Plan. Possibly PFM regulations and/or Treasury Instructions by Dec 2023 Target: Reform tax exemptions and zero ratings for at least 2 of; development projects, tourism, heavy machinery, building supplies (private, education & community), fishing and agriculture by Dec 2022 Global partnership (National development planning and results orientation) Target: Increase the overall quality of national results framework encompassing priorities, targets and indicators, alignment to SDGs, budget information and regular progress report. Target: Increase development partners alignment to country priorities through objectives, indicators, data from national strategies and join evaluation between development partners and government. Global partnership (Quality and use of public financial management system) Target: Strengthening Public financial management systems Target: Increase development partners use of country systems such as PFM System: budget execution, financial reporting, auditing and procurement systems. Budget Statement FY 2022/23 Proposed target: Strengthen and improve our Bilateral engagement for additional financial resources from multiple sources on the development programme of Tonga Budget Statement FY 2022/23 Proposed target: Policy triggers achieved under the Joint Policy Reform Matrix | Output (11) Output (12) | 3.3 Trade Partnership Division 3.4 Enforcement Division | 90% achieving the target | 95% achieving the target | 100% achieving the target |
|---|--|--|--------------------------|--------------------------|---------------------------|
|---|--|--|--------------------------|--------------------------|---------------------------|

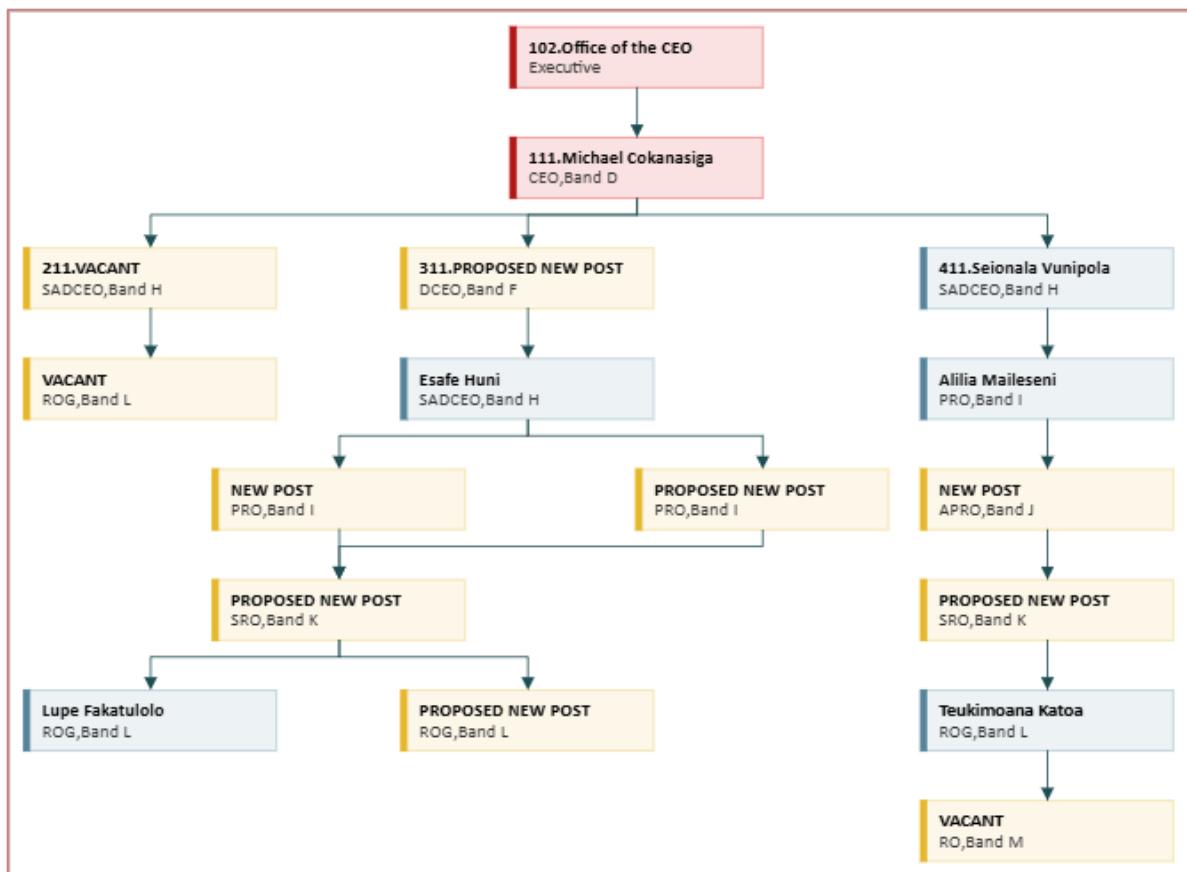
Annex 4: Detail Organizational Structure by Division/Sub-program

Program 1.A: Leadership

Sub-Program 1.1: Office of the Hon. Minister

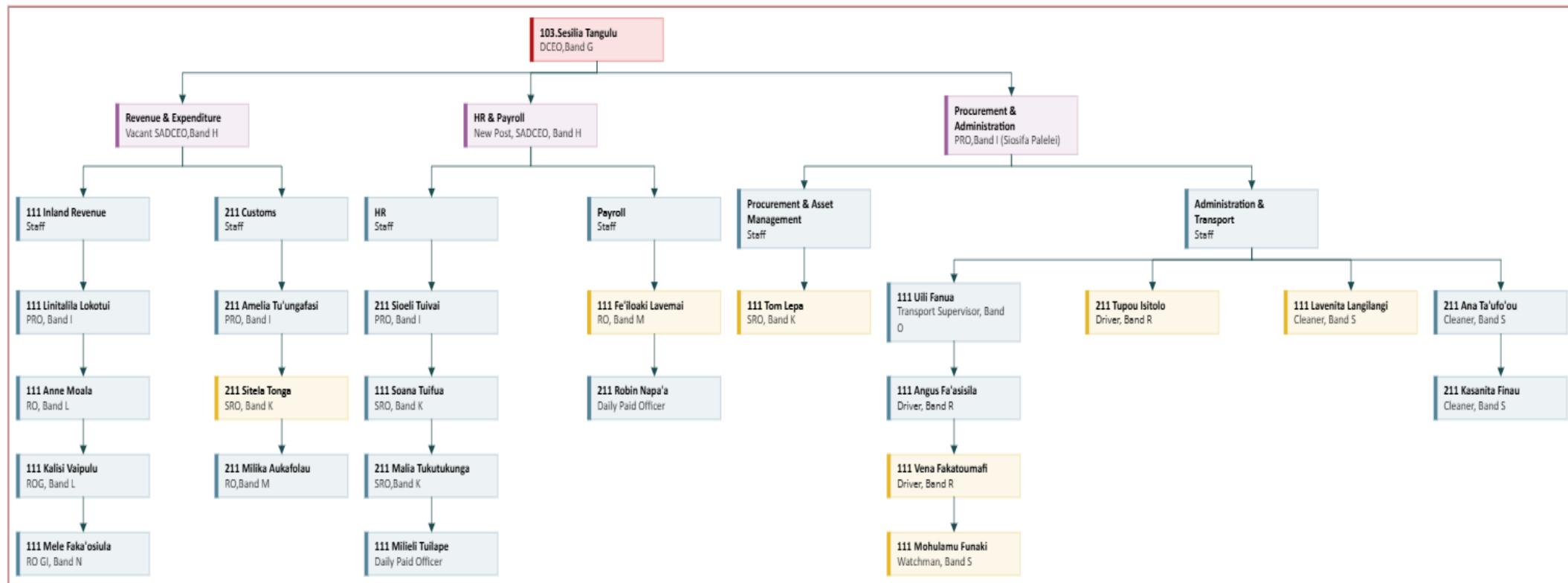


Sub-Program 1.2: Office of the CEO

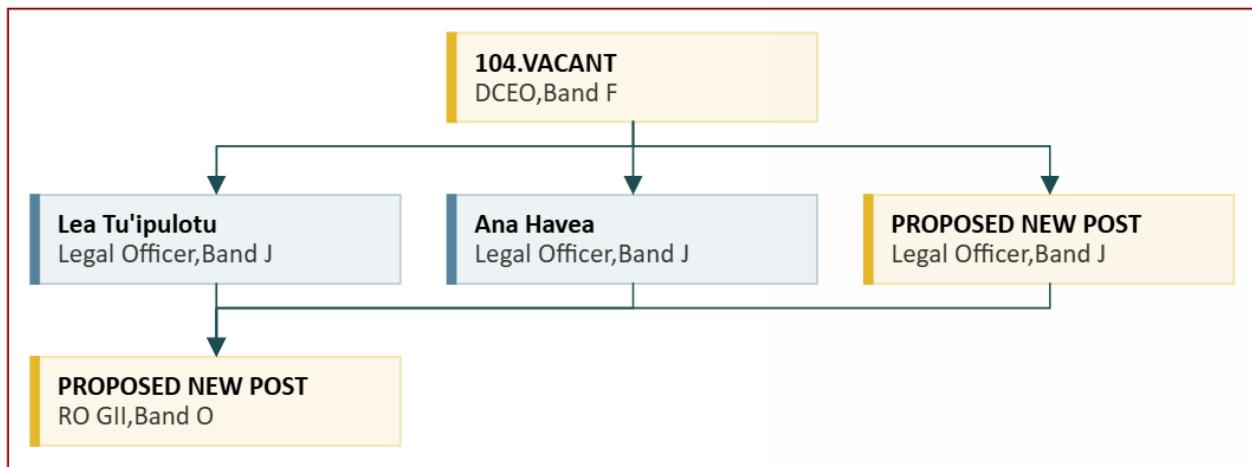


Program 1.B. Shared Services

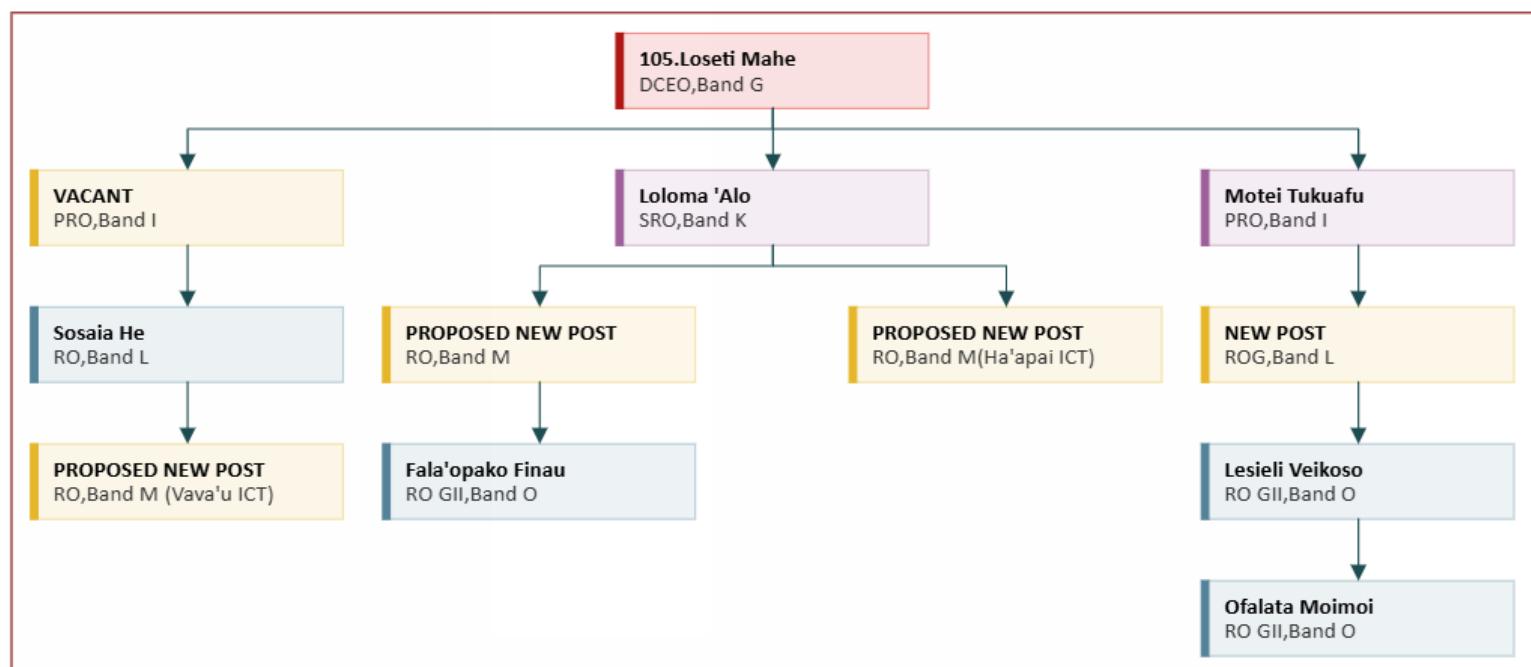
Sub-Program 1.3: Corporate Services Division



Sub-Program 1.4: Legal Services Division

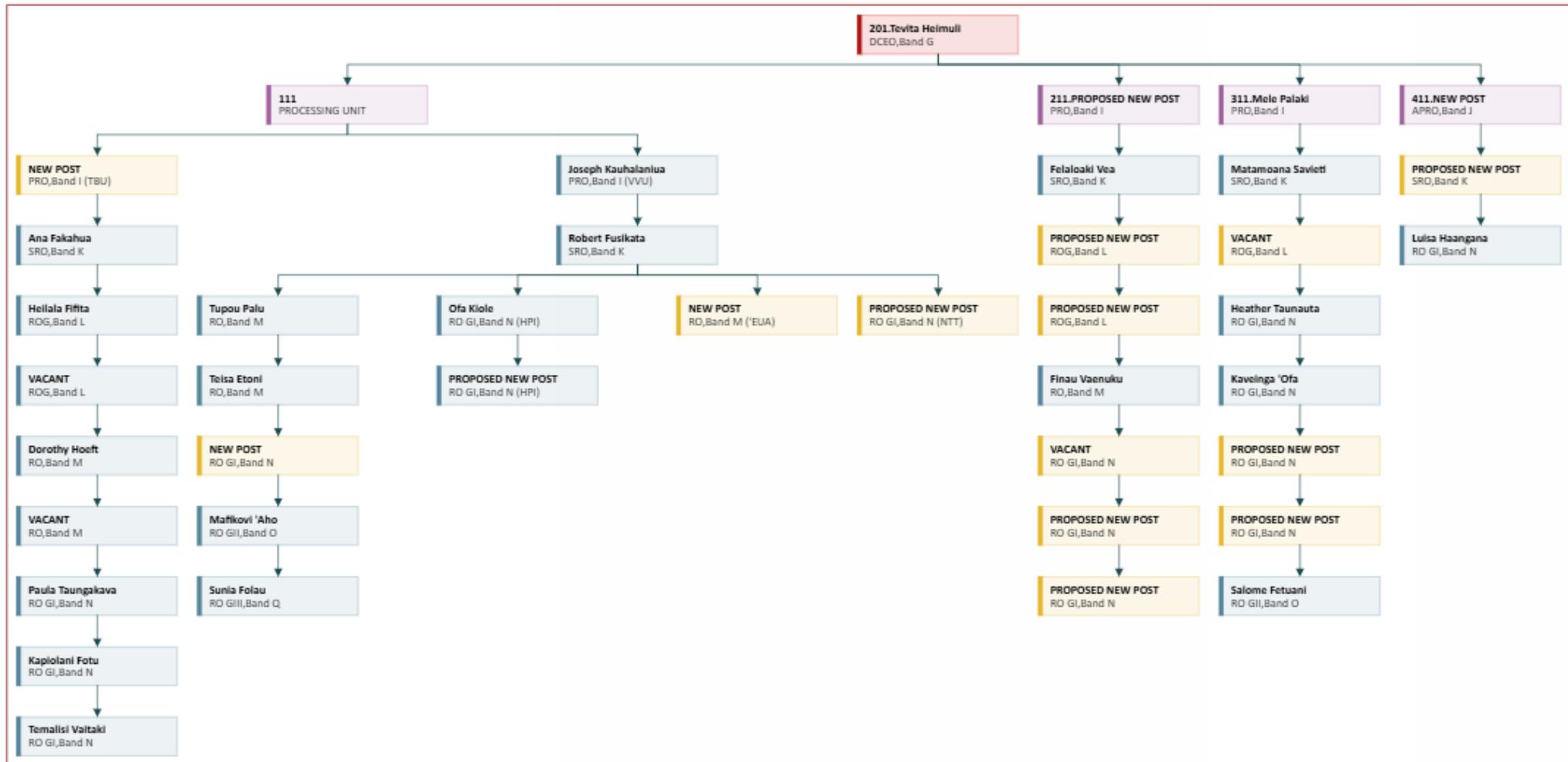


Sub-Program 1.5: Information, Communication & Technology

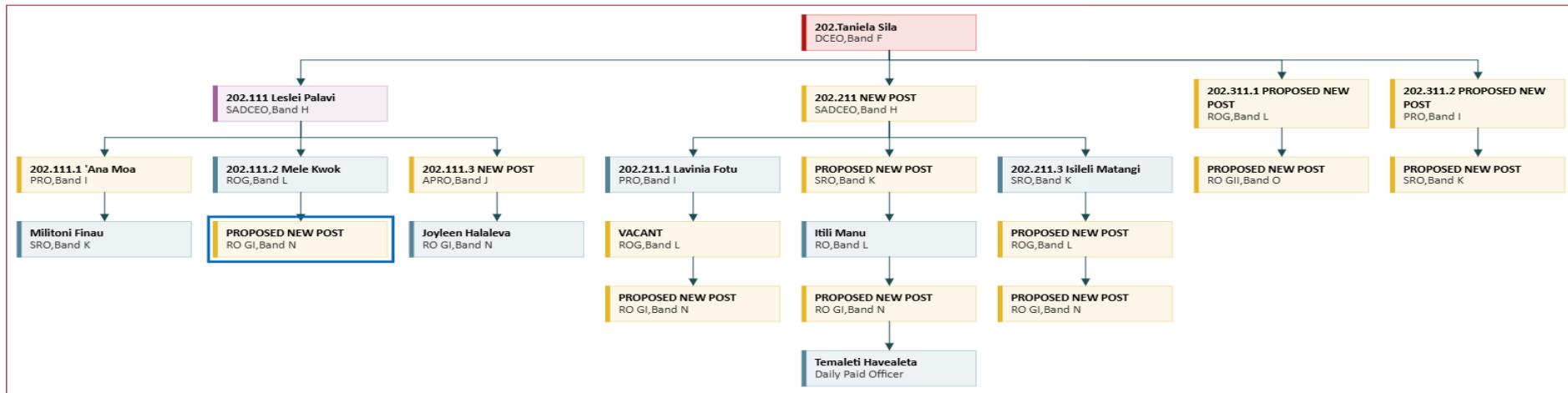


Program 2: Inland Revenue

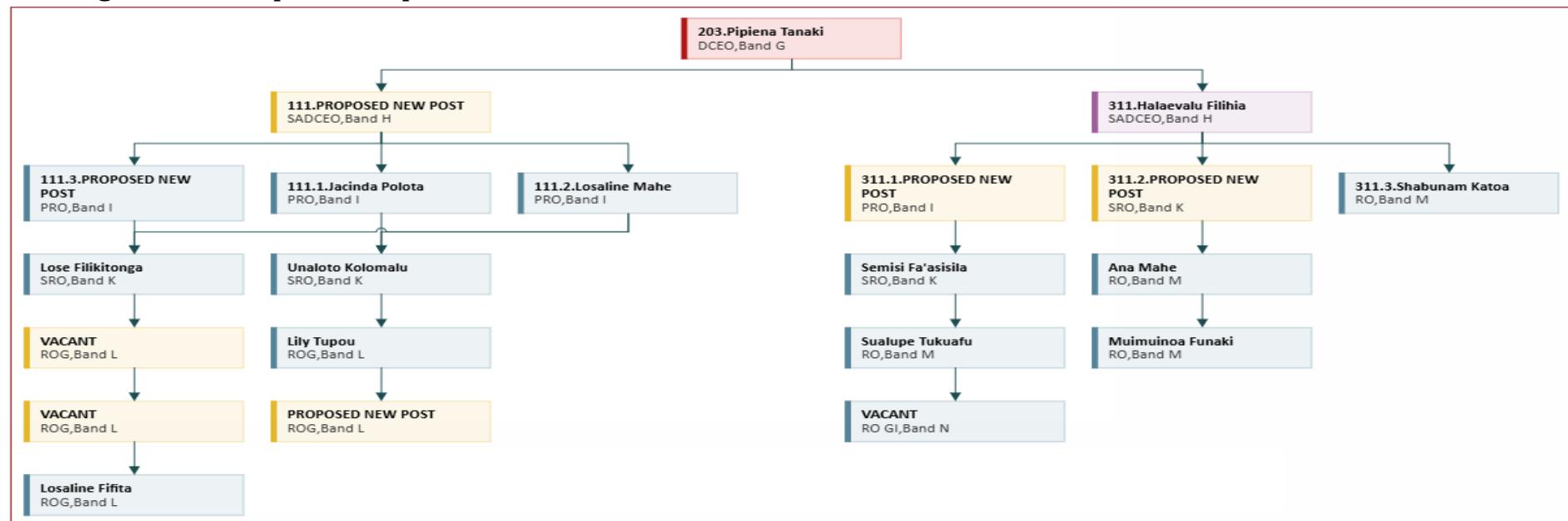
Sub-Program 2.1: Tax Operations



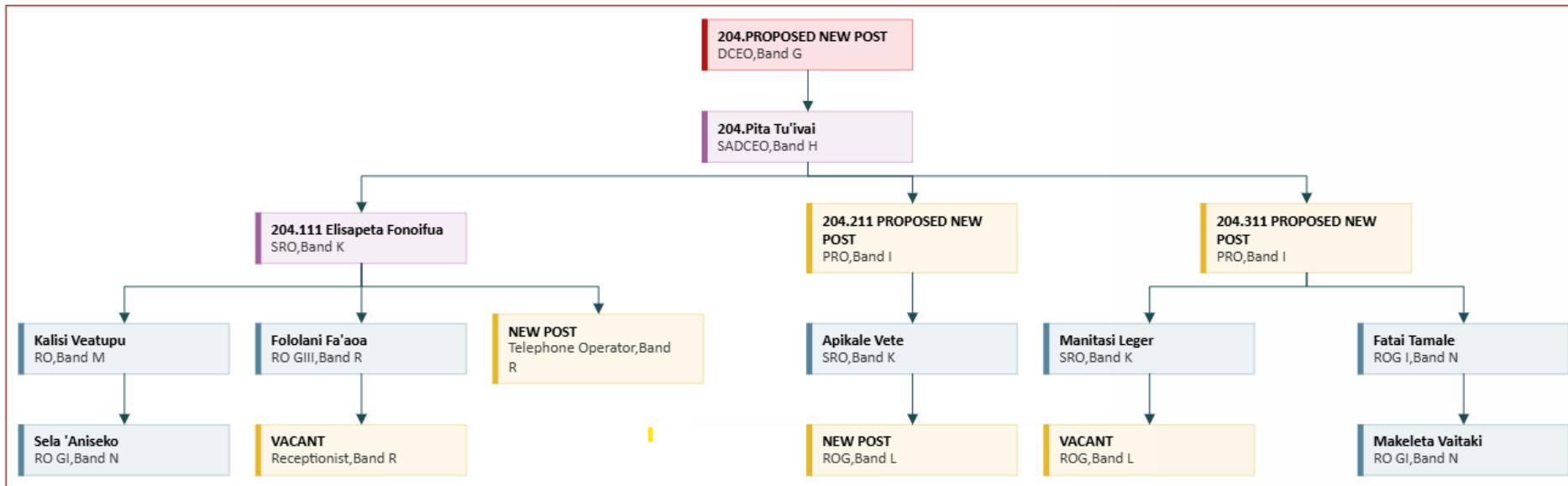
Sub-Program 2.2: Large Taxpayers Division



Sub-Program 2.3: Compliance Improvement

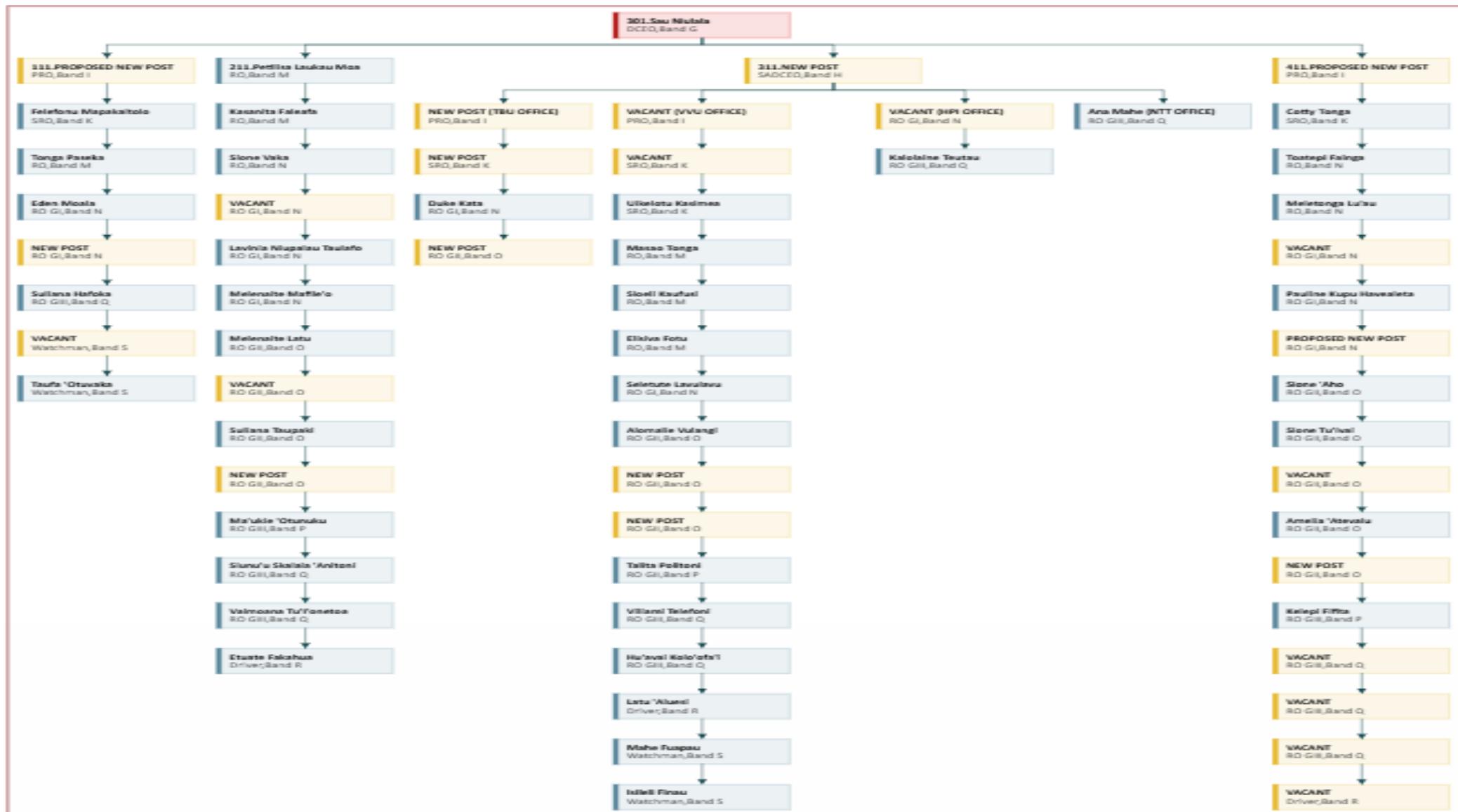


Sub-Program 2.4: Client Support & Public Relation

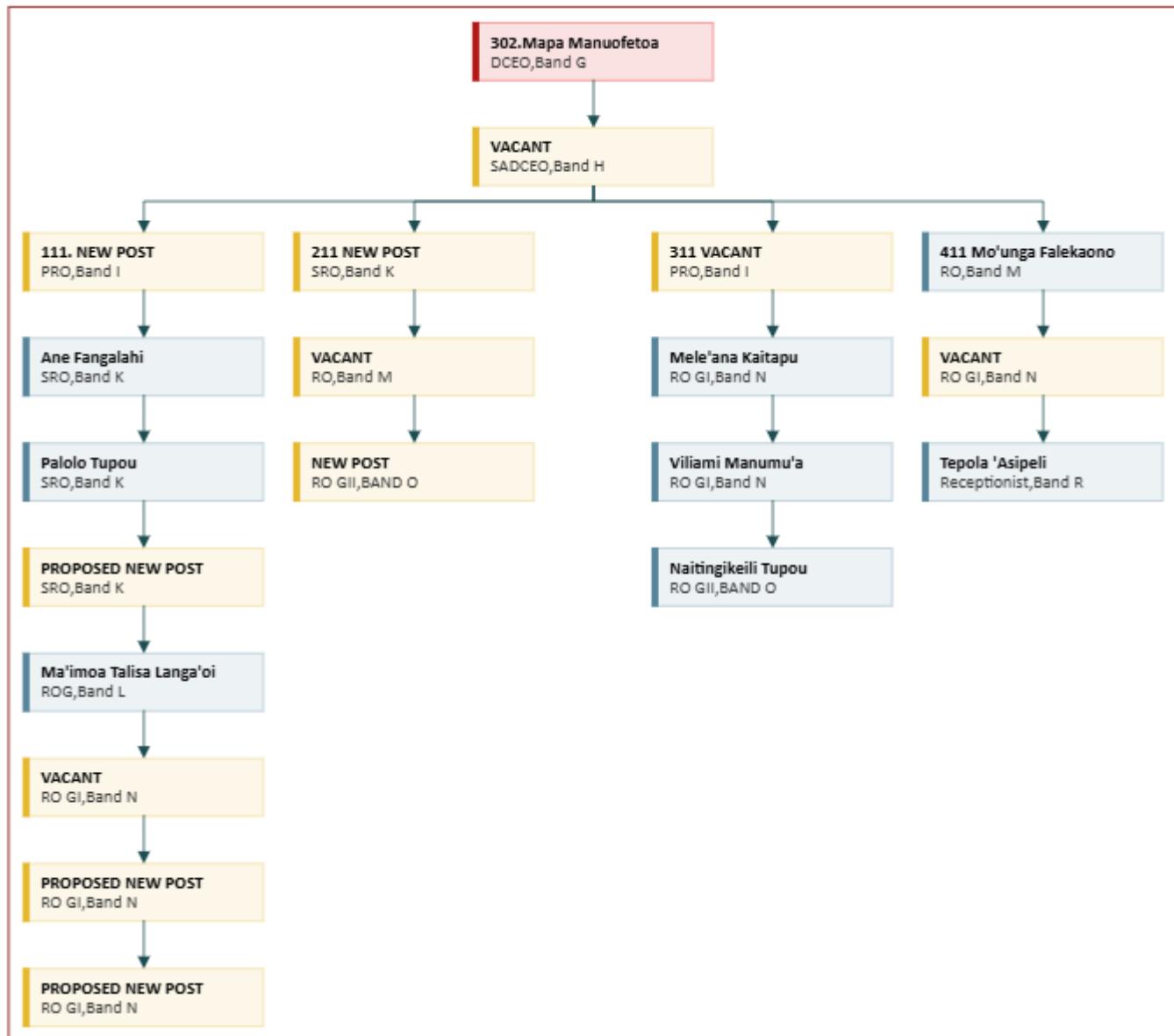


Program 3: Customs Administration

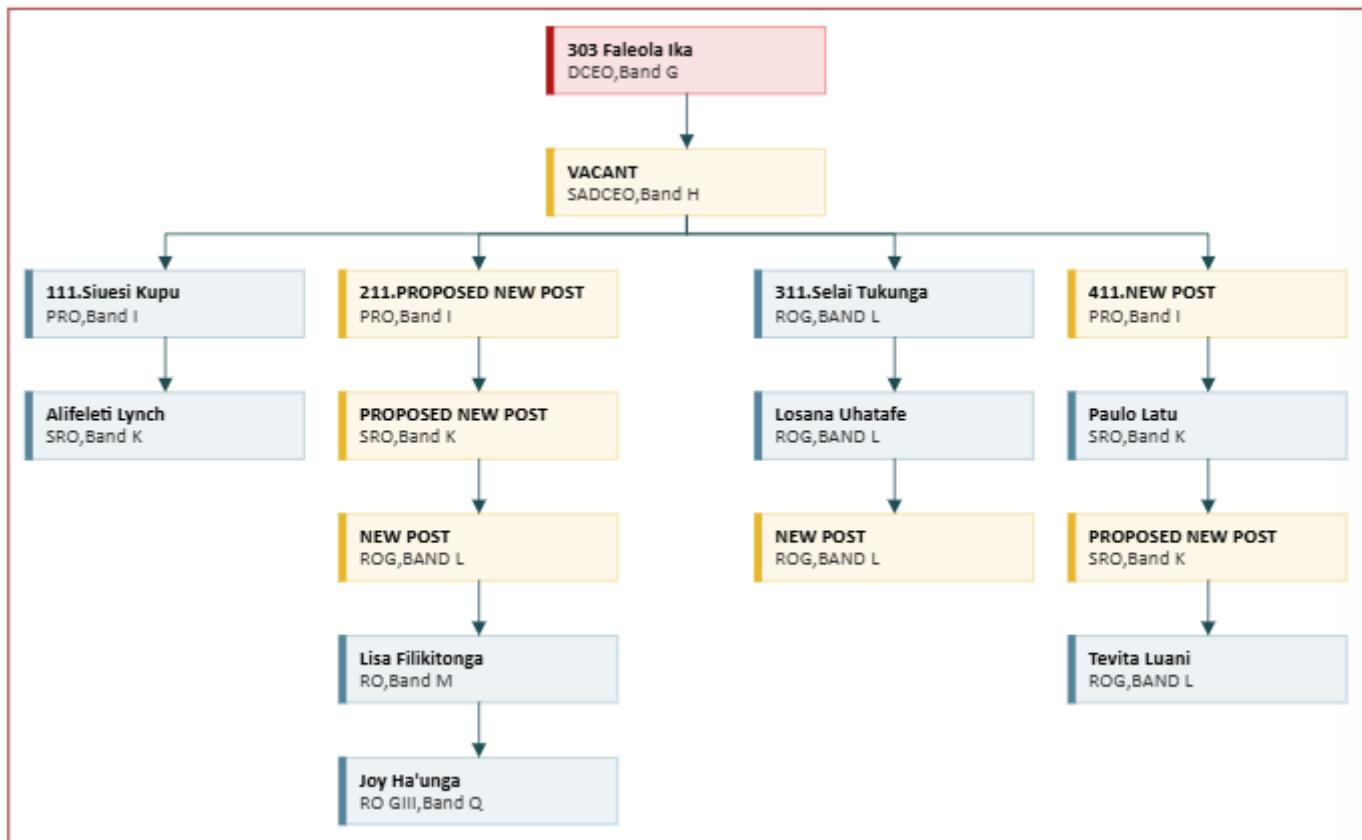
Sub-Program 3.1: Border Management Division



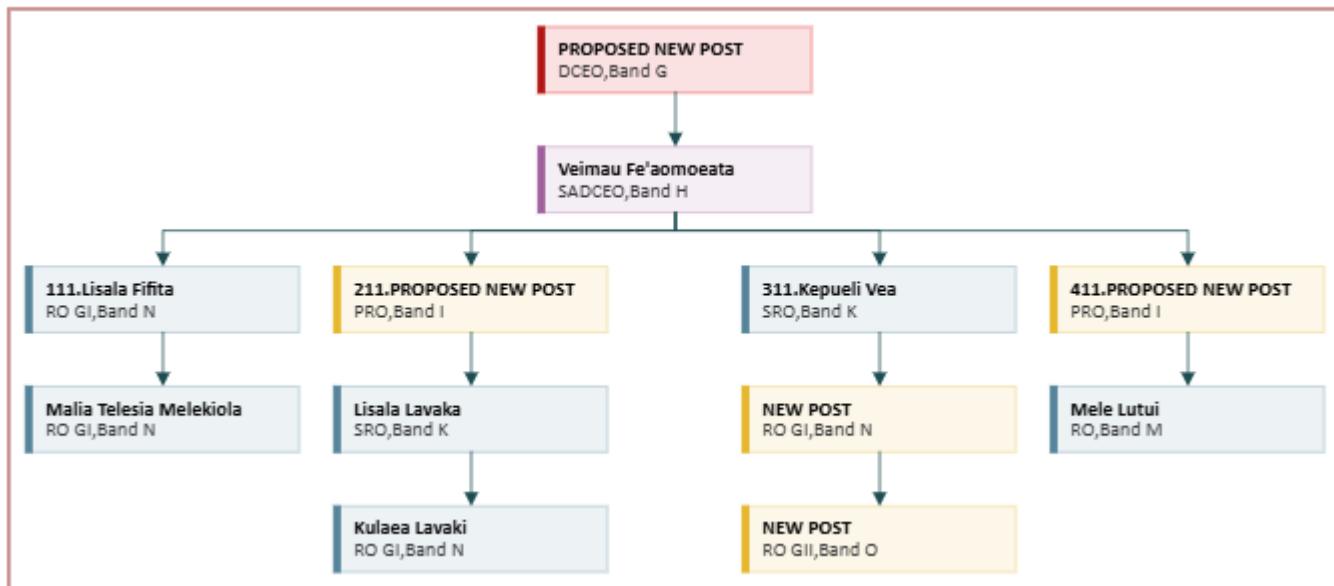
Sub-Program 3.2: Revenue Management Division



Sub-Program 3.3: Trade Facilitation Division



Sub-Program 3.4: Enforcement Division



Sub-Program 3.5 Intelligence Division

