



**ZIMRA**  
Zimbabwe Revenue Authority

**ZIMBABWE REVENUE AUTHORITY**

**STRATEGIC PLAN**

**[2021 - 2025]**



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## 1. INTRODUCTION AND BACKGROUND

This document is the Strategic Plan for the Zimbabwe Revenue Authority (ZIMRA) for the period 2021-2025 developed in line with the Integrated Results Based Management System being implemented by the Government of Zimbabwe (GOZ).

In drawing up this Strategic Plan, consultations were done so as to pay due regard to any representations and recommendations by the Minister of Finance and Economic Development (MoFED) in compliance with the Public Entities Corporate Governance ACT [CHAPTER 10:31]

This Strategic Plan seeks to establish a Strategy Map of the strategic results, processes, programmes, projects, activities and direction that ZIMRA communicates to its stakeholders, clients, partners and employees. It also establishes the Authority's vision, mission, core values, key result areas, goals, activities and strategies focusing on the short to medium term; to achieve the desired outputs, outcomes and impacts. The initiatives from this strategic plan will be assessed on the

achievement of the anticipated results in terms of the ZIMRA budgets, annual work and performance monitoring plans and will be the basis of performance contracts for the Board and Executive Management.

The Government of Zimbabwe has put in place the National Development Strategy 1 (NDS1) which is the national development plan that set the national priorities for the new Vision: ***“Towards a Prosperous & Empowered Upper Middle Income Society by 2030”***.

This Integrated Results Based Strategic Plan also seeks to define ZIMRA's contribution to the attainment of the Ministry of Finance and Economic Development (MoFED) Vision “Sustained inclusive growth and macroeconomic stability for an upper middle-income economy by 2030.”

This document analyses the internal and external environment as well as the Business Model as it aims to articulate ZIMRA contribution to Vision 2030 through its contribution to the MoFED Strategy.

## 2. THRUST OF THE NATIONAL DEVELOPMENT STRATEGY 1

### 1. NATIONAL LEVEL CONTRIBUTION

#### A. NATIONAL VISION:

Towards a prosperous and empowered upper middle-income society with job opportunities and a high quality of life for its citizens by 2030

#### B. NATIONAL PILLARS AND PRIORITIES

##### a) Macroeconomic Stability & Financial Re-engagement

1. Economic Growth and Stability;
2. Image Building and International Engagement and Re-engagement;

##### b) Inclusive growth

3. Food and Nutrition Security;
4. Infrastructure & Utilities;
5. Moving the Economy up the Value Chain & Structural Transformation;

##### c) Governance

6. Governance;
7. Environmental Protection, Climate Resilience and Natural Resource Management; Housing Delivery;

##### d) Infrastructure and Utilities

8. Housing Delivery

##### e) Social Development

9. Health and Well-being;
10. Human Capital Development;
11. Social Protection;
12. Devolution.

##### f) Cross-cutting

13. Youth, Sport and Culture; and
14. Digital Economy;

#### C. NATIONAL KEY RESULT AREAS

1. Macro-Economic Stability
  2. Sustainable Economic Growth
  3. International Engagement and Re-engagement
  4. Public Service Delivery
  5. Structurally Transformed Economy
-

## 2. MINISTRY: MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

### Vision Statement

Sustained inclusive economic development and macroeconomic stability for an upper middle-income society by 2030.

### Mission Statement

To formulate, coordinate, implement and monitor macroeconomic policies and national development strategies supported by effective mobilisation and management of public resources for enhanced service delivery, sustainable inclusive economic growth and development.

### MINISTRY KRAS:

1. Policy and Administration
2. Economic Planning
3. National Budget Formulation and Implementation
4. Public Accounting, Compliance and Reporting
5. Financial Sector Supervision and Regulatory Services

<b>STATE ENTERPRISES AND PARASTATALS, STATUTORY BODIES AND GRANT AIDED INSTITUTIONS UNDER THE MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT</b>
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- i. Reserve Bank of Zimbabwe (RBZ)
- ii. Zimbabwe National Statistics Agency (ZIMSTAT)
- iii. Zimbabwe Economic Policy Analysis and research Unit (ZEPARU)
- iv. Securities and Exchange Commission of Zimbabwe (SECZ)
- v. Infrastructure Development Bank of Zimbabwe (IDBZ)
- vi. Insurance and Pensions Commission (IPEC)
- vii. ZIMRE Holdings
- viii. People's Own Savings Bank (POSB)
- ix. CBZ Holdings
  - x. ZB Financial Holdings
- xi. Printflow

### **3. ZIMRA'S TERMS OF REFERENCE AND MANDATE**

#### **3.1 TERMS OF REFERENCE**

ZIMRA derives its mandate mainly from the Revenue Authority Act (23:11), other subsidiary Statutory Legislation, Statutory Instruments, Government Directives and administers other specified Acts listed below:

- a. Revenue Authority Act [Chapter 23:11]
- b. Finance Act [CAP 23:04]
- c. Customs and Excise Act [CAP 23:02]
- d. Income Tax Act [CAP 23:06]
- e. Value Added Tax Act [Chapter 23:12]
- f. Capital Gains Tax Act [CAP 23:01]
- g. Exchange Control Act [CAP 22:05] 5(1), 10,
- h. Tax Reserve Certificate Act [CAP 23:10]
- i. Stamp Duties Act [Chapter 23:09]
- j. Betting and Totalizator Control Act [Chapter 10:02]
- k. Money Laundering and Proceeds of Crime Act [Chapter 9:24]

#### **3.2 ZIMRA's Overall Mandate**

ZIMRA is mandated by law to:

- Act as an agent of the State in assessing, collecting and enforcing the payment of all revenues; and
- Advise the Minister of Finance & Economic Development on matters relating to the raising and collection of revenues; and
- Act as an agent of the state to enforce the import and export controls; and
- Perform any other function that may be conferred or imposed on the Authority in terms of Revenue Authority Act, Government directive or any other enactment

#### 4. ZIMRA'S DIVISIONS AND ROLES

The table below gives ZIMRA Divisions to execute the 2021-2025 Strategy and their summary roles:

**Table 1 : ZIMRA's Divisions and summary roles**

DIVISION		ROLES
1	Customs & Excise	Collecting duties and controlling the flow of imports and exports.
2	Domestic Taxes	Collecting taxes on personal and business income.
3	Revenue Assurance	Collecting and analysing tax information, conducting tax audits and promoting tax compliance.
4	Finance, Administration & Infrastructure	Mobilising and managing resources, and financial reporting.
5	Human Capital	Building a high performance culture by Identifying, attracting, developing and retaining talent to support attainment of the Authority's mandate.
6	ICT	Developing, implementing and supporting information systems and applications.
7	Legal Services	Provide legal advice and manage litigation.
8	Strategy, Research & Innovation	Defining strategic direction and best practices to transform to modern processes.
9	Executive Assistant	Providing administrative support, managing international relations and corporate image.
10	Procurement Management	Managing acquisition logistics and support operational requirements supply base efficiency
11	Internal Audit & Risk Management	Assessing risks and monitoring systems of internal control.
12	Board Secretariat	Facilitate the governance, conduct, management and exchange of information and decisions between the Board and Management.
13	Loss Control Management	Preventing and reducing revenue losses, protection, security and safeguarding of the Authority's assets.
14	Corporate Affairs	Managing and coordinating stakeholders' perceptions and image of the Authority to achieve a positive reputation.

**5. ENVIRONMENTAL ANALYSIS (PESTLEG AND SWOT)**

	<b>STRENGTHS</b>	<b>WEAKNESSES</b>	<b>OPPORTUNITIES</b>	<b>THREATS</b>
<b>POLITICAL</b>	<ul style="list-style-type: none"> <li>• Clear Vision</li> </ul>	<ul style="list-style-type: none"> <li>• Poor Collaboration</li> </ul>	<ul style="list-style-type: none"> <li>• Political will to fight corruption. (ZACC)</li> <li>• Re-engagement with the international community.</li> <li>• Donor support from Multilateral Institutions e.g. the UN, WCO.</li> <li>• Cooperative boarder infrastructure e.g. Botswana/Zambia/Zimbabwe Kazungula Bridge</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of accountability in the use of public funds.</li> <li>• Negative perception</li> <li>• Political uncertainty.</li> </ul>
<b>ECONOMIC</b>	<ul style="list-style-type: none"> <li>• Strong Staff development programmes</li> <li>• Effective planning process</li> </ul>	<ul style="list-style-type: none"> <li>• Inadequate resources – human, financial, equipment, infrastructure, aged and impaired assets.</li> </ul>	<ul style="list-style-type: none"> <li>• Macroeconomic stability</li> <li>• International Trade Agreements</li> <li>• Growing tax base from the untapped informal sector</li> <li>• Staff secondments to growing sectors</li> <li>• One Stop Investment Centre (ZIDA).</li> <li>• Development of the National Development Strategy 1.</li> <li>• Victoria Falls Stock Exchange (VFEX)</li> </ul>	<ul style="list-style-type: none"> <li>• Policy inconsistencies.</li> <li>• Economic shocks (e.g. Covid-19 Pandemic).</li> <li>• A multi-pricing system and arbitrage.</li> <li>• Poor infrastructure e.g. roads, dam infrastructure</li> <li>• Inconsistent power supply.</li> <li>• Poor record keeping by the Informal sector.</li> <li>• Corruption.</li> <li>• High country risk.</li> </ul>



			<ul style="list-style-type: none"> <li>• Establishment of inland dry ports.</li> <li>• Boosting of Investor Confidence</li> <li>• Foreign currency exchange auction system.</li> <li>• Licensing and Regulatory Organisations for the Informal Sector (Vendors Initiative for Social and Economic Transformation).</li> </ul>	
<b>SOCIAL</b>	<ul style="list-style-type: none"> <li>• Educated and experienced staff</li> <li>• A strong learning culture.</li> <li>• Young workforce</li> </ul>	<ul style="list-style-type: none"> <li>• Failure to retain skills.</li> <li>• Frequent labour disputes.</li> </ul>	<ul style="list-style-type: none"> <li>• High literacy</li> <li>• Human capital diversity (highly qualified and trained)</li> <li>• Youthful Population.</li> <li>• Adoption of the new Curriculum (Education 5.0).</li> </ul>	<ul style="list-style-type: none"> <li>• High unemployment levels /informal sector)</li> <li>• Porous border (smuggling /tax evasion/fraud)</li> <li>• Low skilled manpower levels.</li> </ul>
<b>TECHNOLOGICAL</b>	<ul style="list-style-type: none"> <li>• Robust ICT systems</li> <li>• Remote and decentralized data processing center</li> </ul>	<ul style="list-style-type: none"> <li>• Systems challenges in remote work stations– lack of integration, poor. Connectivity, systems uptime, inadequate functionality.</li> <li>• Manual processes</li> <li>• Absence of working from home performance monitoring tools</li> <li>• .</li> </ul>	<ul style="list-style-type: none"> <li>• Cloud Computing</li> <li>• Block Chain Technology: to replace the distributed Database</li> <li>• Interfacing of Government systems</li> </ul>	<ul style="list-style-type: none"> <li>• Increase in cyber-crimes and data insecurity.</li> <li>• Rapid technological changes (Obsolescence)</li> <li>• Weak technological infrastructure</li> <li>• Poor connectivity</li> <li>• Inadaptability to e-commerce (Digital Economy)</li> </ul>
<b>LEGAL</b>	<ul style="list-style-type: none"> <li>• Empowerment through legislation</li> </ul>	<ul style="list-style-type: none"> <li>• Policy gaps and lags between planning,</li> </ul>	<ul style="list-style-type: none"> <li>• Potential changes in legislation (legal reforms)</li> </ul>	<ul style="list-style-type: none"> <li>• Inefficient justice delivery system</li> </ul>



		approval and implementation.	<ul style="list-style-type: none"> <li>• Full implementation of the Zimbabwe Constitution</li> <li>• Establishment of Fiscal Court</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of harmonisation of Legal Instruments. e.g. HS tariff issues</li> <li>• Delayed enactment of laws</li> <li>• Retrospective application of laws (resulting in refunds or creation of debt)</li> <li>• Archaic laws e.g. Income Tax, postal notification</li> <li>• Too many tax and customs laws</li> </ul>
<b>ENVIRONMENTAL</b>	<ul style="list-style-type: none"> <li>• Adoption of clean-up campaign</li> <li>• Safety, Health and Environmental Committee in place</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of environmental policy</li> </ul>	<ul style="list-style-type: none"> <li>• Availability of independent regulatory institutions</li> <li>• Abundance of renewable energy sources that can be exploited commercially e.g. solar, wind, biogas, hydro</li> <li>• Reduced physical human interface with clients due to COVID19 pandemic</li> <li>• Surveillance and Monitoring systems</li> </ul>	<ul style="list-style-type: none"> <li>• Climatic shocks and natural disasters (floods, droughts and cyclones)</li> </ul>
<b>GOVERNANCE</b>	<ul style="list-style-type: none"> <li>• Effective internal control systems</li> <li>• Approved new structure</li> </ul>	<ul style="list-style-type: none"> <li>• Internal corruption (staff members prone to corruption).</li> </ul>	<ul style="list-style-type: none"> <li>• National Code on Corporate Governance</li> <li>• Use of Public Finance Management Systems (PFMS)</li> </ul>	<ul style="list-style-type: none"> <li>• Corruption at national level</li> <li>• Poor Corporate Governance rating</li> </ul>

## 6. ZIMRA’S BUSINESS MODEL CANVAS

**Business Model Canvas** is a strategic management summary template for developing new or documenting existing business models. . The business model canvas template shows the following elements:

- Customer segments
- Value Proposition
- Customer Relationships
- Distribution channels
- Key Activities
- Key resources
- Key Partners
- Cost structure
- Revenue streams

ZIMRA Management reviewed each of the Business Canvas Model element listed above and came up with a new ZIMRA Business Canvas Model (2021-2025). The nine elements of ZIMRA’s Business Canvas model are explained below:

**Table 4: Elements of the ZIMRA’s Business Canvas Model**

No	ZIMRA’s Business Model Canvas Element	Description
1	ZIMRA’s Customer Segments	<p>This element of the strategy canvas answers the following strategic questions:</p> <ul style="list-style-type: none"> <li>▪ Which customers will ZIMRA target in the next 5 years : 2021-2025?</li> <li>▪ What are the customer segments?</li> </ul> <p>In order to build an effective ZIMRA business model, Management started by identifying all possible ZIMRA customers and listing them. The next step was to segment the listed customers based on their different needs and attributes to ensure appropriate implementation of corporate strategy to meet the characteristics of selected groups of clients. The different types of ZIMRA’s targeted customers and their segments are summarised in the Summary Business Model Canvas Chart on page</p>
2	ZIMRA’s Value Proposition	This element of the Business Canvas Model addresses the following strategic questions.

		<ul style="list-style-type: none"> <li>▪ What core value will ZIMRA deliver to the specified clients during the next 5 years (2021-2025)</li> <li>▪ What is the quality of products and services will ZIMRA offer (to add value to the customers)?</li> </ul>
3	ZIMRA's Customer Relationships	<p>This element of the Business Canvas Model answers the following strategic question:</p> <p>What kind of relationships do targeted clients expect from ZIMRA and how is ZIMRA going to relate to its clients?</p>
4	ZIMRA's Distribution Channels	How is ZIMRA going to reach out to targeted clients with its products and services?
5	ZIMRA's KEY activities	What are ZIMRA's KEY activities required to be executed in order to deliver value to the customers? What activities are most important in ZIMRA customer/stakeholder interactions and in distribution channels?
6	ZIMRA's KEY Resources	What are the key resources that ZIMRA will require in order to deliver the value proposition to the targeted clients?
7	ZIMRA's Cost Structure	What are ZIMRA's most important costs that are met in a quest to deliver value to the clients?
8	ZIMRA's Revenue Streams	What revenue streams will generate revenue for ZIMRA during the next 5 years?
9	ZIMRA's KEY Partners	Who will be ZIMRA's key partners in delivering value to the clients?

**Table 5: The Business Model Canvas**

<p><b>Key Partners</b></p> <ul style="list-style-type: none"> <li>• Government</li> <li>• Shareholders (MOFED)</li> <li>• Licensing Authorities</li> <li>• ICT / Virtual Systems Service providers</li> <li>• Employees / Works Council</li> <li>• Banks</li> <li>• Clearing Agents &amp; Tax Consultants</li> <li>• Associations &amp; Membership Bodies</li> <li>• Cooperating/Development Partners</li> <li>• Suppliers</li> </ul>	<p><b>Key Activities</b></p> <ul style="list-style-type: none"> <li>• Registration</li> <li>• Filing and Assessments</li> <li>• Payments and Receipting</li> <li>• Declaration &amp; Valuation</li> <li>• Intelligence Gathering</li> <li>• Advisory Service</li> <li>• Revenue Assurance <ul style="list-style-type: none"> <li>○ Examinations,</li> <li>○ Audits,</li> <li>○ Investigations</li> </ul> </li> </ul>	<p><b>Value Proposition</b></p> <ul style="list-style-type: none"> <li>• High Service Quality <ul style="list-style-type: none"> <li>○ Timely, efficient, reliable</li> <li>○ Secure service delivery</li> <li>○ State of the art service centres</li> <li>○ Fair &amp; Transparent</li> </ul> </li> <li>• Uninterrupted Self Service</li> <li>• Supportive Legislation</li> <li>• Non-intrusive Examination</li> <li>• Good Governance</li> <li>• Prompt Payment</li> <li>• Conducive Staff Environment</li> <li>• Efficient Document Management System</li> </ul>	<p><b>Customer Relationships</b></p> <ul style="list-style-type: none"> <li>• Information sharing <ul style="list-style-type: none"> <li>○ Educative</li> <li>○ Supportive</li> <li>○ Facilitative</li> <li>○ Cooperative</li> </ul> </li> <li>• Voluntary Compliance</li> <li>• Knowledge Transfer</li> <li>• Goods &amp; Service Tenders</li> </ul>	<p><b>Customer Segments</b></p> <ul style="list-style-type: none"> <li>• Taxpayers <ul style="list-style-type: none"> <li>○ Size: Large-Medium-Small</li> <li>○ Organization Type <ul style="list-style-type: none"> <li>Listed</li> <li>Formal</li> <li>Informal</li> </ul> </li> <li>○ Professionals</li> <li>○ High Net Worth Individuals</li> </ul> </li> <li>• Traders <ul style="list-style-type: none"> <li>○ Authorized Economic Operators</li> <li>○ Importers</li> <li>○ Exporters</li> </ul> </li> <li>• Transporters <ul style="list-style-type: none"> <li>○ Commercial Vehicles</li> <li>○ Light Commercial Vehicles (Malume)</li> <li>○ Rail</li> <li>○ Cargo Aircrafts</li> </ul> </li> <li>• Travelers <ul style="list-style-type: none"> <li>○ Tourists</li> <li>○ Private Motorists</li> <li>○ Bus Passengers</li> <li>○ Airline Passengers</li> </ul> </li> </ul>
<p><b>Cost Structure</b></p> <ul style="list-style-type: none"> <li>• Procurement and Acquisition Costs</li> <li>• Labour Costs</li> <li>• Licensing Costs</li> <li>• Consultancy Costs</li> <li>• Training Costs</li> <li>• Maintenance Costs</li> <li>• Administration Costs</li> </ul>		<p><b>Revenue Streams</b></p> <ul style="list-style-type: none"> <li>• VAT - Value Added Tax</li> <li>• Income Tax</li> <li>• PAYE - Pay As You Earn</li> <li>• Customs Duty</li> <li>• Excise Duty</li> <li>• Other Taxes</li> </ul>		

## 7. CLIENTS / STAKEHOLDER NEEDS ANALYSIS

As part of the strategic planning process for the 2021-2025 Strategy, ZIMRA engaged different clients and stakeholders and established their needs. The table below summarises the needs of ZIMRA Clients / Stakeholders which are shown in the Business Model Canvass (Table 5). Solutions to these client/stakeholder needs are factored into ZIMRA Organisational strategies OR Divisional/Departmental strategies.

**Table 6 : ZIMRA’s Clients / Stakeholder analysis**

<b>Direct Clients</b>	<b>Needs/Problems</b>	<b>Extent</b>
<b>Taxpayers</b>	High service quality; <ul style="list-style-type: none"> <li>- timely efficient and reliable</li> <li>- secure service delivery</li> <li>- state of the art service centres</li> <li>- fair and transparent</li> </ul> Uninterrupted self-service; Supportive legislation Efficient document management	-no service centres -no best practices implemented yet - 2% systems downtime - 68% of reviewed legislation has been adopted
<b>Traders</b>	High service quality; <ul style="list-style-type: none"> <li>- timely efficient and reliable</li> <li>- secure service delivery</li> <li>- state of the art service centres</li> <li>- fair and transparent</li> </ul> Supportive legislation Uninterrupted self-service; Non-intrusive examination Efficient document management	-currently 3 hrs clearance time for imports/exports -68% of reviewed legislation has been adopted -no document management system - detection rate @4.9% too low
<b>Transporters</b>	High service quality; <ul style="list-style-type: none"> <li>- timely efficient and reliable</li> <li>- secure service delivery</li> </ul>	-ASYCUDA needs transporters specifications - 1 system in place(vehicle scanners) - currently 3 hrs clearance time for imports/exports



	<ul style="list-style-type: none"> <li>- state of the art service centres</li> <li>- fair and transparent</li> </ul> Uninterrupted self-service; Supportive legislation Non-intrusive examination Efficient document management	-68% of reviewed legislation has been adopted
<b>Travelers</b>	High service quality; <ul style="list-style-type: none"> <li>- timely efficient and reliable</li> <li>- secure service delivery</li> <li>- state of the art service centres</li> <li>- fair and transparent</li> </ul> Uninterrupted self-service; Supportive legislation Non-intrusive examination Efficient document management	-no system for travelers --68% of reviewed legislation has been adopted
<b>Direct Stakeholders</b>	<b>Demands/ Expectations</b>	<b>Extent</b>
<b>Shareholder (MoFED)</b>	Revenue Collection <ul style="list-style-type: none"> <li>- Registration</li> <li>- Assessments</li> <li>- Receipting</li> </ul> Revenue Assurance <ul style="list-style-type: none"> <li>- Examinations</li> <li>- Audits</li> <li>- Investigations</li> </ul> Debt collection/recovery	-Existence of a national budget deficit -Uncollected taxes from hidden economy - Require New Tax Revenue Management System - Unregistered taxpayers unknown - Automation required for 12 key processes  -current tax debt 4,5 billion
<b>Government</b>	Advice on fiscal Policy E-Government flagships Information sharing Corporate Governance	- 100% compliance - no integrated systems yet  - 31.6% strategic targets met 2017
<b>Licensing Authorities</b>	Information sharing Integrated systems	-no integrated systems yet



<b>Clearing Agents and Tax Consultants</b>	Uninterrupted self service Supportive legislation Non- intrusive examination High service quality; <ul style="list-style-type: none"> <li>- timely efficient and reliable</li> <li>- secure service delivery</li> <li>- state of the art service centres</li> <li>- fair and transparent</li> </ul> Information sharing <ul style="list-style-type: none"> <li>- Educative</li> <li>- Supportive</li> <li>- Facilitative</li> <li>- Cooperative</li> </ul> Knowledge transfer	<ul style="list-style-type: none"> <li>-E-service system is usually down</li> <li>-currently there are no systems for non-intrusive examination</li> <li>- ZIMRA not part of Regulatory Tax Professional bodies</li> </ul>
<b>Associations and Membership Bodies</b>	Information sharing <ul style="list-style-type: none"> <li>- Educative</li> <li>- Supportive</li> <li>- Facilitative</li> <li>- Cooperative</li> </ul> Knowledge transfer	<ul style="list-style-type: none"> <li>-service level agreements required, none in place</li> </ul>
<b>Cooperating/Development Partners</b>	Information sharing <ul style="list-style-type: none"> <li>- Educative</li> <li>- Supportive</li> <li>- Facilitative</li> <li>- Cooperative</li> </ul> Knowledge transfer	<ul style="list-style-type: none"> <li>-moving towards handling MOUs</li> <li>-Funding for priority projects not secured</li> </ul>
<b>Suppliers (including ICT/virtual service providers)</b>	Prompt payment Fair and Transparent tender system Integrated System and Processes	<ul style="list-style-type: none"> <li>-lack of foreign currency</li> <li>-tender process too long</li> </ul>
<b>Employees/Works Council</b>	Information sharing <ul style="list-style-type: none"> <li>- Educative</li> </ul>	<ul style="list-style-type: none"> <li>-Surveillance and Monitoring Centre not yet established</li> <li>- vacancy rate at 4.9%</li> </ul>



	<ul style="list-style-type: none"> <li>- Supportive</li> <li>- Facilitative</li> <li>- Cooperative</li> </ul> Knowledge/Skills transfer Conducive staff environment Integrated System and Processes	- staff and office accommodation inadequate
<b>Banks</b>	Information sharing <ul style="list-style-type: none"> <li>- Educative</li> <li>- Supportive</li> <li>- Facilitative</li> <li>- Cooperative</li> </ul> Knowledge transfer Supportive legislation Integrated System and Processes	-no integrated systems with taxpayers yet  -68% of reviewed legislation has been adopted - 2% systems downtime

## 8. ZIMRA’S VISION, MISSION AND VALUES

### ZIMRA’s Vision

- To be a beacon of excellence in the provision of fiscal services and facilitation of trade and travel

### ZIMRA’s Mission

- To mobilise revenue and facilitate sustainable compliance with fiscal and customs laws for the economic development of Zimbabwe.

### ZIMRA’S Values

**Table 7: ZIMRA Values and Descriptions**

Value	Description
<b>Integrity</b>	<ul style="list-style-type: none"> <li>• We strive to maintain the highest standards of personal and professional integrity.</li> <li>• We can be trusted with confidential and sensitive information.</li> <li>• We endeavour to have a workplace that is free of prejudice and equal opportunities for all.</li> <li>• We take responsibility for honoring our commitments and obligations.</li> </ul>
<b>Transparency</b>	<ul style="list-style-type: none"> <li>• We respect each other; we are open, trust one another and build on our differences.</li> <li>• We strive to communicate effectively, transparently and accurately at all times.</li> </ul>
<b>Fairness</b>	<ul style="list-style-type: none"> <li>• Our aim is to be consistent, fair, honest and ethical in our dealings with our stakeholders.</li> <li>• We apply the agreed policies in our organization equally to all without prejudice</li> </ul>
<b>Commitment</b>	<ul style="list-style-type: none"> <li>• Our dedication to quality and timely service to clients</li> <li>• We are focused on adding value to clients</li> <li>• Committed to our strategies and delivery of individual targets</li> </ul>
<b>Innovativeness</b>	<ul style="list-style-type: none"> <li>• We are a learning organization that embraces change and modern technology</li> <li>• We continuously seek new ways of improvement</li> <li>• We engage in and support new ideas, novelty, experimentation and creative processes</li> </ul>

**9. ZIMRA’S STRATEGIC OUTCOMES (STRATEGIC MAP)**

ZIMRA’s Strategic Outcomes (2021-2025) are classified into the following three Strategic Perspectives:

- Results Perspective
- Internal Processes and Systems Perspective
- People and Resources Perspective

**Results Perspective / Strategic Outcomes**

The Results Perspective has 4 Strategic Outcomes that reflect ZIMRA’s desired results during the next 5 years (2021-2025). The table below summarise the Strategic Outcomes and their descriptions:

**Table 8: ZIMRA Strategic Outcomes under Results / Outcomes Perspective**

<b>Results / Outcomes Perspective</b>		
<b>Strategic Outcome (SO Ref)</b>	<b>Strategic Outcome</b>	<b>Description</b>
SO1	Maximize Revenue Collection	Mobilising and collecting sustainable revenues, in order to adequately fund Government operations.
SO2	Increase Voluntary Compliance	Develop and implement strategies that facilitate complete, accurate and timeous declarations, filing and payment of taxes due. This includes facilitative compliance initiatives such as cooperative compliance
SO3	Enhance Trade Facilitation and Protection of Society	This entails expediting the movement, enforcement of regulatory controls, clearance and release of goods including goods in transit in compliance with international standards, treaties, protocols and conventions in which the country is a signatory.
SO4	Strengthen Institutional Image	Increase confidence by clients and stakeholders for a better perception of the organisation

### Internal Processes and Systems Perspective / Strategic Outcomes

The Internal Processes and Systems Perspective has 8 Strategic Outcomes which reflect what ZIMRA will do under Internal Processes and systems. The table below summarises the Strategic Outcomes (SO) under the internal Processes and Systems Perspective and their descriptions:

**Table 9: ZIMRA Strategic Outcomes under Internal Processes and Systems Perspective**

<b>Internal Processes and Systems Perspective</b>		
<b>Strategic Outcome (SO Ref)</b>	<b>Strategic Outcome</b>	<b>Description</b>
SO5	Increase security and agility in the international flow of goods and persons	To ensure ZIMRA is well positioned to secure the global supply chain in conformance with international standards and best practices on supply chain safety.
SO6	Grow tax base and enhance integrated data management	Bringing all potential and eligible taxpayers into the ZIMRA database through proposal of fiscal reforms, other expansion initiatives and development and utilising of integrated ICT systems with both internal and key external stakeholders.
SO7	Enhance service delivery and taxpayer education	This entails delivery of service in accordance with ZIMRA client charter and good international practise by ensuring timeous information dissemination and awareness to the society on taxation through various channels.
SO8	Increase risk based tax and customs compliance	Develop and implement target oriented core tax audits/investigations from a centralised data warehouse.
SO9	Implement Results Oriented Strategic Management	This involves adopting strategic management processes that focus on delivering desired outcomes.
SO10	Simplify processes and procedures	Identifying, simplifying, re-engineering and automating all business processes to improve effectiveness and efficiency to meet stakeholder expectations
SO11	Strengthen ethics, integrity and Enterprise risk management	This entails upholding ZIMRA's core values and ethics. It also involves designing a plan-based strategy that identifies potential events that may affect the attainment of the Authority's objectives, managing them and giving assurance that the risks remain within acceptable levels
SO12	Improve Communication and Partnerships	Leveraging external support to learn best practices and manage internal communication

### People and Resources Perspective / Strategic Outcomes

The People and Resources perspective has 4 Strategic Outcomes which reflect objectives centred on ZIMRA Staff Members and the required resources in order to achieve the desired strategic resources. The table below summarises the Strategic Outcomes under the People and Resources Perspective and their description:

**Table 10: ZIMRA Strategic Outcomes under People and Resources Perspective**

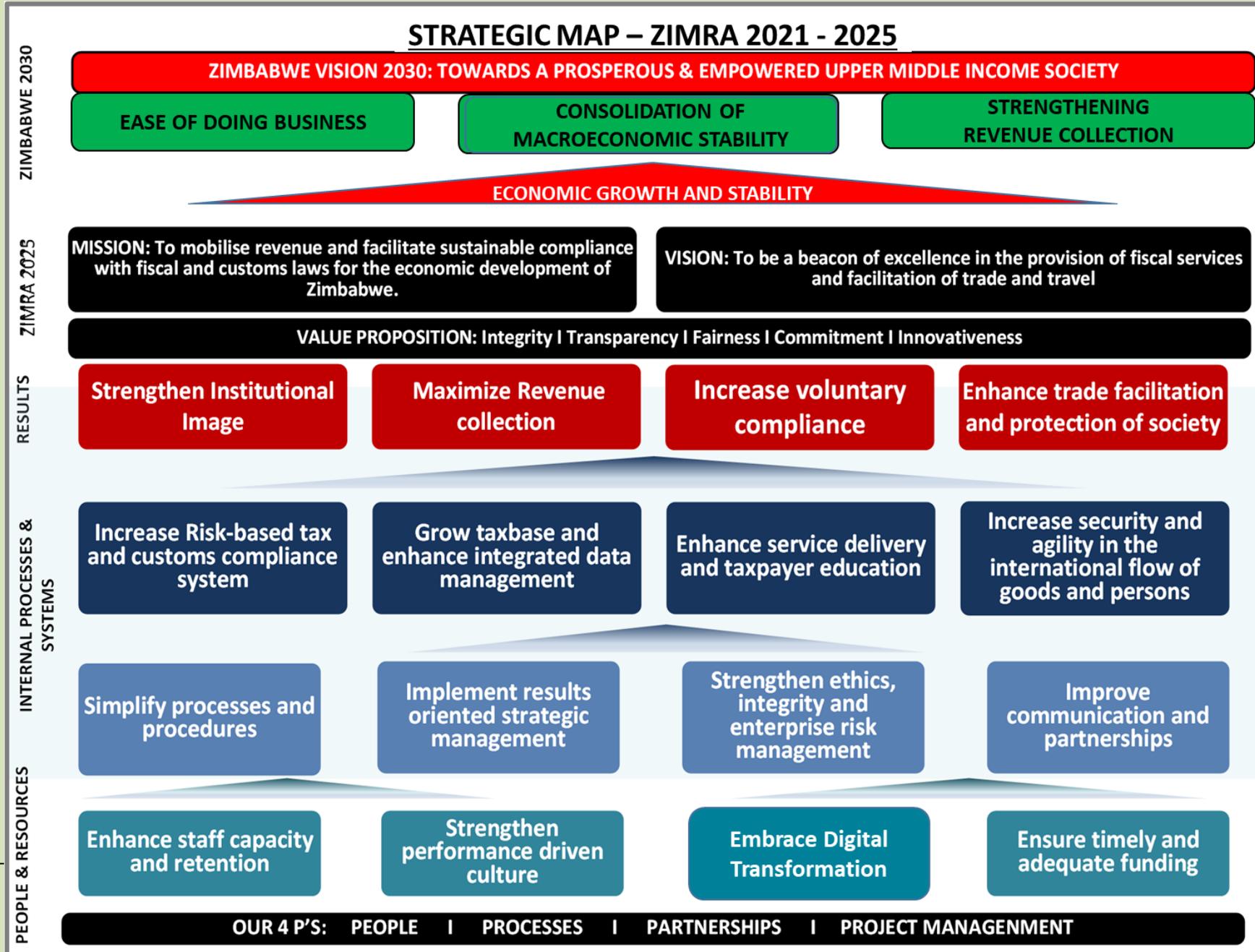
<b>People and Resources Perspective</b>		
<b>Strategic Outcome (SO Ref)</b>	<b>Strategic Outcome</b>	<b>Description</b>
SO13	Ensure Timely and Adequate Funding	This entails the availing of sufficient resources as and when required to support the organisational projects, business operations and strategy.
SO14	Enhance Staff Capacity and Retention	This entails timeously attracting, developing and retaining talent that is dedicated and motivated to support the attainment of the Authority’s mandate.
SO15	Embrace Digital Transformation	Provision of adequate offices, staff accommodation and facilities to improve operational efficiency and also updating ICT systems, data centres and interfacing to external systems in order to achieve mutual synergies, which in turn will maximise revenue collection and operational efficiencies
SO16	Strengthen Performance Driven Culture	This involves improvement of staff performance and behaviours to meet organisational standards

### ZIMRA’s Strategic MAP (2021-2025)

The Strategic Map shown on the next page is a summary of the Strategic Outcomes under the different perspectives and how they feed into ZIMRA’s Vision and Mission. ZIMRA’s strategic initiatives will mainly support the following National Development Strategy 1 (NDS1) National Strategic Pillars:

- Ease of Doing Business
- Consolidation of Micro-Economic Stability
- Strengthening Revenue Collection

The Strategic Outcomes (SO) depicted in ZIMRA’s Strategic Map are all cascaded down to relevant Divisions / Departmental Strategies with detailed strategic initiatives for each SO.





**10. ZIMRA'S CORPORATE KEY RESULT AREAS (KRA)**

All ZIMRA's strategic initiatives (2021-2025) will be guided and focused on the three Corporate Key Result Areas (KRA's) summarized below:

**Table 11 : ZIMRA's Corporate Key Result Areas (KRA)**

KRA Ref.	KRA Description	Weight	Ministry KRA Reference	National KRA Reference	NPA Reference
KRA1	Revenue Collection	60%	National Budget Formulation and Implementation	Macro-Economic Stability	Economic Growth and Stability
KRA2	Trade Facilitation	30%	Economic Planning	Sustainable Economic Growth	Economic Growth and Stability
KRA3	Institutional Image	10%	Policy and Administration	Public Service Delivery	Governance
				Digitally Enabled Economy	Digital Economy

## 11. ZIMRA'S PROGRAMMES AND OUTCOMES

ZIMRA's focus on the three Corporate Key Result Areas (KRA's) reflected in Section 11 now referred as PROGRAMMES will result in the following OUTCOMES for ZIMRA and the Taxpayers:

**Table 13 : ZIMRA's Programmes and Outcomes as key deliverables for Responsible Divisions**

Prog. Ref	Programme Name	Programme Outcome (s)	Weight	Responsible Divisions	Contributing MDAs / Other Partners	Type of Contribution	MoFED Outcome Ref.	National Outcome Ref.	SGD Ref.
1	<b>Revenue Collection</b>	Maximized Revenue Collection	40%	<ul style="list-style-type: none"> <li>Domestic Taxes,</li> <li>Customs and Excise</li> <li>Revenue Assurance</li> </ul>	<ul style="list-style-type: none"> <li>MoFED,</li> <li>International Orgs</li> <li>Development Partners</li> <li>Min of Home Affairs,</li> <li>ZACC</li> </ul>	<ul style="list-style-type: none"> <li>Policy guidance</li> <li>Provide financial and technical assistance</li> <li>Assurance</li> <li>Oversight role</li> <li>Support services</li> </ul>	<ul style="list-style-type: none"> <li>Improved Revenue Collection</li> <li>Improved Budget Transparency</li> </ul>	<ul style="list-style-type: none"> <li>Maintaining sustainable fiscal deficit</li> </ul>	8
		Increased voluntary compliance	20%	<ul style="list-style-type: none"> <li>Domestic Taxes,</li> </ul>	<ul style="list-style-type: none"> <li>MoFED,</li> <li>ZRP,</li> <li>MoJLPA,</li> </ul>	<ul style="list-style-type: none"> <li>Policy guidance assistance</li> <li>Assurance</li> </ul>	<ul style="list-style-type: none"> <li>Improved macroeconomic environment</li> </ul>	<ul style="list-style-type: none"> <li>Declining Debt levels</li> </ul>	12



				<ul style="list-style-type: none"> <li>Revenue Assurance</li> </ul>	<ul style="list-style-type: none"> <li>Other Revenue Authorities,</li> <li>Other Government Ministries,</li> <li>ZIMRA to Business forum</li> </ul>	<ul style="list-style-type: none"> <li>Oversight role</li> <li>Support services</li> </ul> <p>Provide technical assurance</p>	<ul style="list-style-type: none"> <li>Improved Debt Management</li> </ul>		
2	<b>Trade Facilitation</b>	Enhanced Trade Facilitation and Protection of Civil Society	30%	<ul style="list-style-type: none"> <li>Customs and Excise</li> </ul>	<ul style="list-style-type: none"> <li>MoFED,</li> <li>ZRP,</li> <li>RBZ</li> <li>ZIDA</li> <li>Ministry of Justice,</li> <li>Other government ministries and</li> <li>Other Revenue Authorities</li> </ul>	<ul style="list-style-type: none"> <li>Policy guidance assistance</li> <li>Assurance</li> <li>Oversight role</li> <li>Support services</li> <li>Provide technical assurance</li> </ul>	<ul style="list-style-type: none"> <li>Improved macroeconomic Environment</li> <li>Improved sustainable economic growth and development;</li> </ul>	<ul style="list-style-type: none"> <li>Improving Balance of Payments</li> <li>Improved Ease of Doing Business ranking</li> <li>Increased GDP</li> </ul>	3 9
3	<b>Institutional Image</b>	Strengthened Institutional Image	10%	<ul style="list-style-type: none"> <li>Finance, Administration &amp; Infrastructure</li> <li>Human Capital</li> </ul>	<ul style="list-style-type: none"> <li>Client Orgs,</li> <li>ZIMSTAT</li> <li>OPC</li> <li>PRAZ</li> </ul>	<ul style="list-style-type: none"> <li>Accounting and Reporting Oversight</li> </ul>	<ul style="list-style-type: none"> <li>Enhanced service delivery</li> <li>Enhanced Transparency</li> </ul>	<ul style="list-style-type: none"> <li>Improved Access and Usage of ICTs</li> </ul>	5 16 17



				<ul style="list-style-type: none"> <li>• ICT</li> <li>• Legal Services</li> <li>• Strategy, Research &amp; Innovation</li> <li>• Executive Assistant</li> <li>• Procurement Management</li> <li>• Internal Audit &amp; Risk Management</li> <li>• Board Secretariat</li> <li>• Loss Control Management</li> </ul>	<ul style="list-style-type: none"> <li>• Auditor General</li> <li>• Parliament</li> </ul>		<ul style="list-style-type: none"> <li>and accountability</li> <li>• Improved Development Assistance Coordination</li> <li>• Improved International relations</li> </ul>	<ul style="list-style-type: none"> <li>• Enhanced Service Delivery</li> </ul>	
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**12. ZIMRA’S STRATEGIES, ASSUMPTIONS, RISKS AND MITIGATIONS**

Table 14 below shows the strategies that ZIMRA will execute on Programme 1 – Revenue Collection in order to Maximise Revenue Collection (Outcome 1). The table also shows the assumptions assumed for the achievement of the strategies and the risks that can negatively affect achievement.

**Table 14: ZIMRA’s Strategies to maximize revenue**

Period	Strategies	Assumptions	Risks	Mitigation
<b>Programme 1: Revenue Collection</b>				
<b>Outcome 1: Maximized Revenue Collection</b>				
Budget Year	<ul style="list-style-type: none"> <li>• Enable online real time validation               <ul style="list-style-type: none"> <li>- Enhance online payments (Zimswitch, Ownai, One Money and increase publicity of available platforms).</li> <li>- Collect transactional Taxes at point of payment (ZAT, PAYE, Withholding Taxes)</li> <li>- Implement Online rummage sales.</li> <li>- Use real time data transfer to verify fiscalisation transactions and cash register</li> </ul> </li> <li>• Stabilise E-Service Systems:               <ul style="list-style-type: none"> <li>- fiscalisation to incorporate foreign currency transactions.</li> <li>- Step up use of Online systems to register clients and fiscalised cash registers</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Political will</li> <li>- Availability of resources</li> <li>- Consistent policies</li> <li>- Availability of FDI</li> <li>- Improved capacity utilisation</li> <li>- Economic stability</li> <li>- Cordial international relations</li> <li>- Formalisation of informal sector</li> <li>- Adaptability to technological innovation</li> </ul>	<ul style="list-style-type: none"> <li>- Unstable economy</li> <li>- Misalignment of policies</li> <li>- Political instability</li> <li>- Restrictive laws</li> </ul>	<ul style="list-style-type: none"> <li>- Embrace Digital Transformation</li> <li>- Enhance service delivery and taxpayer education</li> <li>- Simplify processes and procedures</li> <li>- Improve communication and partnerships</li> </ul>



	<ul style="list-style-type: none"> <li>• Utilise import data from exporting countries.             <ul style="list-style-type: none"> <li>- Carry out Post Clearance Audits</li> <li>- Promote use of Risk Engine</li> <li>- Improve efficiency of scanners</li> </ul> </li> <li>• Tax Gap Analysis             <ul style="list-style-type: none"> <li>- Tax Gap Analysed</li> <li>- Develop and implement compliance improvement plan</li> <li>- Data Matching</li> <li>- Filing /Declaration compliance Assessed</li> <li>- Reporting /Valuation Compliance Assessed</li> <li>- Payment Compliance Assessed</li> </ul> </li> </ul>			<ul style="list-style-type: none"> <li>- Increase Risk-based tax and customs compliance systems</li> <li>- Improve communication and partnerships</li> <li>- Strengthen ethics, integrity and enterprise risk management</li> </ul>
	<ul style="list-style-type: none"> <li>• Register New Taxpayers</li> <li>• Automate and Modernise System and Processes             <ul style="list-style-type: none"> <li>- Registration and Filing</li> <li>- Mobile Applications</li> <li>- Assessments</li> <li>- Declarations and Valuations</li> <li>- Integrated taxpayers, bank and ZIMRA payment systems</li> </ul> </li> <li>• Create Simplified Digital Tax Account</li> <li>• Implement modern audit &amp; Transfer Pricing techniques (use of CAATs/IDEA)</li> <li>• Debt Management Project Implementation             <ul style="list-style-type: none"> <li>- Tax amnesty, write offs (interest, penalties), debt set-offs</li> </ul> </li> </ul>			<ul style="list-style-type: none"> <li>- Grow taxbase and integrated data management</li> <li>- Simplify processes and procedures</li> <li>- Improve communication and partnerships</li> <li>- Enhance service delivery and</li> </ul>



	<ul style="list-style-type: none"> <li>• Develop &amp; implement an automated risk assessment system</li> <li>• Strengthen intelligence gathering</li> <li>• New Tax Management System             <ul style="list-style-type: none"> <li>- Select supplier and Draft Blueprint</li> </ul> </li> <li>• PLUG revenue leakages             <ul style="list-style-type: none"> <li>- Implement SI 246 of 2018, an ‘unexplained wealth order’</li> </ul> </li> <li>• Implement debt resolution strategy.             <ul style="list-style-type: none"> <li>- Protect the Taxbase from tax concessions</li> <li>- Create 360 Degree View of Taxpayer</li> <li>- Lobby for consistent policy implementation</li> <li>- Lobby for Legislation Reforms to include Revenue Sharing</li> <li>- Simplify Tax Regime (Small &amp; Microbusiness)</li> <li>- Centralise back offices processes</li> </ul> </li> <li>• Implement expedited recovery procedures.</li> </ul>			taxpayer education
2-3 years	<ul style="list-style-type: none"> <li>• Review Tax Gap             <ul style="list-style-type: none"> <li>- Evaluate compliance improvement plan</li> <li>- Filing /Declaration compliance</li> <li>- Reporting /Valuation Compliance</li> <li>- Payment Compliance</li> </ul> </li> <li>• Register New Taxpayers</li> <li>• Automate and Modernise System and Processes             <ul style="list-style-type: none"> <li>- Tax Research Network</li> </ul> </li> <li>• Systems integration             <ul style="list-style-type: none"> <li>- SME Registration &amp;</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Political will</li> <li>- Availability of resources</li> <li>- Consistent policies</li> <li>- Availability of FDI</li> <li>- Improved capacity utilisation</li> <li>- Economic stability</li> <li>- Cordial international relations</li> <li>- Formalisation of informal sector</li> </ul>	<ul style="list-style-type: none"> <li>- Unstable economy</li> <li>- Misalignment of policies</li> <li>- Political instability</li> <li>- Restrictive laws</li> </ul>	<ul style="list-style-type: none"> <li>- Embrace Digital Transformation</li> </ul>



	<ul style="list-style-type: none"> <li>- Licensing Authorities</li> <li>• New Tax Management System             <ul style="list-style-type: none"> <li>- Testing and implementation</li> </ul> </li> <li>• Debt Management Project Implementation             <ul style="list-style-type: none"> <li>- Disputed debt confirmation</li> <li>- Penalty loading model implementation</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Adaptability to technological innovation</li> </ul>		
4-5 years	<ul style="list-style-type: none"> <li>• Review Tax Gap             <ul style="list-style-type: none"> <li>- Evaluate compliance improvement plan</li> <li>- Filing /Declaration compliance</li> <li>- Reporting /Valuation Compliance</li> <li>- Payment Compliance</li> </ul> </li> <li>• Register New Taxpayers</li> <li>• Automate and Modernise System and Processes             <ul style="list-style-type: none"> <li>- Examinations, Audits, Investigations</li> <li>- Intelligence Gathering</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Political will</li> <li>- Availability of resources</li> <li>- Consistent policies</li> <li>- Availability of FDI</li> <li>- Improved capacity utilisation</li> <li>- Economic stability</li> <li>- Cordial international relations</li> <li>- Formalisation of informal sector</li> <li>- Adaptability to technological innovation</li> </ul>	<ul style="list-style-type: none"> <li>- Unstable economy</li> <li>- Misalignment of policies</li> <li>- Political instability</li> <li>- Restrictive laws</li> </ul>	<ul style="list-style-type: none"> <li>- Embrace Digital Transformation</li> </ul>

Table 15 below shows the strategies that ZIMRA will execute on Programme 1 – Revenue Collection in order to improve Voluntary Compliance (Outcome 2). The table also shows the assumptions assumed for the achievement of the strategies and the risks that can negatively affect achievement.

**Table 15 : ZIMRA’s Strategies to improve voluntary compliance**

Period	Strategies	Assumptions	Risks	Mitigation
<b>Programme 1: Revenue Collection</b>				
<b>Outcome 2: Improved Voluntary Compliance</b>				
Budget Year	<ul style="list-style-type: none"> <li>• Create a Tax Education online portal.</li> <li>- Introduce Mobile Solutions</li> <li>- Introduce Self-service centres and points</li> <li>- Develop Online Help Service</li> <li>- Improve public education and taxpayer information through guides, brochures, websites, frequently asked questions (FAQs)</li> <li>- Upload Customized information for specific taxpayer segments (LCO, MCO and SCO) to be addressed differently on (Zoom,Whatsapp, Skype, Microsoft Teams)</li> <li>- Develop Online Tax Calculators enabling taxpayers to determine the amount of tax payable</li> </ul>	<ul style="list-style-type: none"> <li>- Availability of funds</li> <li>- Availability of a new TRM system</li> <li>- Connectivity</li> <li>- Cyber attacks</li> <li>- Automation of other government agencies</li> <li>- Stakeholder buy in</li> <li>- Political will</li> <li>- Availability of development partners</li> <li>- Cordial international relations</li> <li>- Adaptability to technological innovation</li> </ul>	<ul style="list-style-type: none"> <li>- Incompatibility</li> <li>- Non-cooperation by other agencies/cooperating partners</li> <li>- Cyber crime</li> </ul>	<ul style="list-style-type: none"> <li>- Embrace Digital Transformation</li> <li>- Enhance service delivery and taxpayer education</li> <li>- Simplify processes and procedures</li> <li>- Improve communication and partnerships</li> </ul>



	<ul style="list-style-type: none"> <li>• Resuscitate the Beitbridge CCTV system.</li> <li>• Implement Annual Voluntary Compliance Awards to encourage compliance.</li> <li>• Integrate Audits and Post Clearance Audits.             <ul style="list-style-type: none"> <li>- Deepening of data matching skills</li> <li>- Deepen segmentation approach</li> <li>- Promote use of Risk Engine</li> <li>- Re-evaluate compliance using TADAT</li> </ul> </li> <li>• Establish a Centralized Risk Management Unit (include DT)             <ul style="list-style-type: none"> <li>- Operations divisions must embrace a joint strategic approach to risk management so as to enhance effectiveness and mitigate against low compliance levels.</li> </ul> </li> <li>• Implement Compliance best practices             <ul style="list-style-type: none"> <li>- Develop a Compliance Communication Plan.</li> <li>- Develop a compliance model / pyramid.</li> <li>- Implement TIWB, Data Warehousing, World Customs Organisation and World Trade Organisation Conventions</li> </ul> </li> <li>• Sign a MOU with the Department of Immigration to assist ZIMRA on:             <ul style="list-style-type: none"> <li>- Creation of a database of foreign taxpayers.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Aligned Statutes and Legislation</li> </ul>		<ul style="list-style-type: none"> <li>- Increase Risk-based tax and customs compliance systems</li> <li>- Improve communication and partnerships</li> </ul>
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	<ul style="list-style-type: none"> <li>- Information exchange for all foreign workers who come to work inland.</li> <li>- Resuscitation of Tax Clearance Certificates to date of departure for compliant foreign taxpayers leaving the country</li> <li>• Improve Self-Assessment capacity             <ul style="list-style-type: none"> <li>- Develop Tax Practice Notes.</li> <li>- Complete TADAT evaluation</li> </ul> </li> </ul>			
	<ul style="list-style-type: none"> <li>• Implement Customer relationship management &amp; client centric culture</li> <li>• Introduce new Client awareness and education techniques             <ul style="list-style-type: none"> <li>- Lobby Government to introduce tax education in new school curriculum</li> <li>- Creation of Tax Education online portal</li> </ul> </li> <li>• Arraignment of Tax Defaulters             <ul style="list-style-type: none"> <li>- Prosecute tax defaulters and</li> <li>- Lobby for deterrent sentences</li> </ul> </li> <li>• Conduct Specialized areas training needs analysis</li> <li>• Implementation of other compliance best practices (e.g. WTO/WCO Conventions, data matching, data warehousing)</li> </ul>			<ul style="list-style-type: none"> <li>- Enhance service delivery and taxpayer education</li> <li>- Improve communication and partnerships</li> <li>- Strengthen performance driven culture</li> </ul>



	<ul style="list-style-type: none"> <li>• Implementation of compliance improvement plan</li> <li>• Integration of payment platforms with e-services</li> <li>• Implementation of TADAT action plan</li> <li>• Establish Surveillance and Monitoring Centre</li> </ul>			
2-3 years	<ul style="list-style-type: none"> <li>• Full implementation of TADAT Work Plan and other mission recommendations</li> <li>• Implementation of compliance best practices (WTO/WCO Conventions, data matching and data warehousing)</li> </ul>	<ul style="list-style-type: none"> <li>- Availability of funds</li> <li>- Availability of a new TRM system</li> <li>- Connectivity</li> <li>- Cyber attacks</li> <li>- Automation of other government agencies</li> <li>- Stakeholder buy in</li> <li>- Political will</li> <li>- Availability of development partners</li> <li>- Cordial international relations</li> <li>- Adaptability to technological innovation</li> <li>- Aligned Statutes and Legislation</li> </ul>	<ul style="list-style-type: none"> <li>- Incompatibility</li> <li>- Non-cooperation by other agencies/cooperating partners</li> <li>- Cyber crime</li> </ul>	<ul style="list-style-type: none"> <li>- Enhance service delivery and taxpayer education</li> <li>- Strengthen performance driven culture</li> </ul>



4-5 years	<ul style="list-style-type: none"><li>• Full integration of external databases</li></ul>	<ul style="list-style-type: none"><li>- Availability of funds</li><li>- Availability of a new TRM system</li><li>- Connectivity</li><li>- Cyber attacks</li><li>- Automation of other government agencies</li><li>- Stakeholder buy in</li><li>- Political will</li><li>- Availability of development partners</li><li>- Cordial international relations</li><li>- Adaptability to technological innovation</li><li>- Aligned Statutes and Legislation</li></ul>	<ul style="list-style-type: none"><li>- Incompatibility</li><li>- Non-cooperation by other agencies/cooperating partners</li><li>- Cyber crime</li></ul>	<ul style="list-style-type: none"><li>- Embrace Digital Transformation</li><li>- Strengthen performance driven culture</li></ul>
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Table 16 below shows the strategies that ZIMRA will execute on Programme 2 – Trade facilitation in order enhance trade facilitation and protect the society from harmful products (Outcome 3). The table also shows the assumptions assumed for the achievement of the strategies and the risks that can negatively affect achievement.

**Table 16: ZIMRA’s Strategies to facilitate smooth trade while ensuring protection of civil society**

Period	Strategies	Assumptions	Risks	Mitigation
<b>Programme 2: Trade Facilitation</b>				
<b>Outcome 3: Enhanced Trade facilitation and protection of society</b>				
Budget Year	<ul style="list-style-type: none"> <li>• Implement 24 Hour Operations at Chirundu Border Post.</li> <li>• Facilitate online resolution of queries by Regional Managers and Commissioner.               <ul style="list-style-type: none"> <li>- Implement Digital certificates and signatures.                   <ul style="list-style-type: none"> <li>✓ phase out physical stamping of documents</li> <li>✓ reduce person-to-person interactions.</li> </ul> </li> <li>- Implement phase 2 of the F45</li> <li>- Automate Report Order &amp; Physical Inspection Request</li> </ul> </li> <li>• Implement Automated Release of Goods               <ul style="list-style-type: none"> <li>- Review the Customs risk assessment system.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Availability of funds</li> <li>- Automation of other government agencies</li> <li>- Stakeholder buy in</li> <li>- Political will</li> <li>- Availability of development partners</li> <li>- Cordial regional relations</li> <li>- Political Stability</li> <li>- Adaptability to technological innovation</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>- Connectivity</li> <li>- System Up time</li> <li>- Low uptake of AEO facility by operators</li> <li>- Corruption</li> <li>- Misaligned Statutes and Legislation</li> </ul>	<ul style="list-style-type: none"> <li>- Increased security and agility in the international flow of goods and persons</li> <li>- Simplify processes and procedures</li> <li>- Improve communication and partnerships</li> <li>- Enhance service delivery and taxpayer education</li> </ul>



	<ul style="list-style-type: none"> <li>- Activate automatic release following low risk assessments.</li> <li>- Enable electronic submission of all data/documents related to the declaration procedure.</li> <li>- Improve imports declaration compliance by enforcing mandatory pre-clearance facility</li> <li>• Use drones to patrol undesignated border entry points.</li> <li>• Publicise AEO programme and increase operators.</li> <li>• Link with RBZ Forex Unit (to obtain details of successful beneficiaries to the forex auction system where reasons are for procurement of imported equipment).</li> <li>• Operationalise Single Window             <ul style="list-style-type: none"> <li>- Create a database of all rebate facilities in operation (to disseminate information internally to allow for expedited movement through the border posts).</li> </ul> </li> <li>• Integrate SAP &amp; ASYCUDA systems.</li> <li>• Expedite implementation of dry Ports</li> </ul>			
	<ul style="list-style-type: none"> <li>• Enhance Clearance of Imports / Exports</li> </ul>			

	<ul style="list-style-type: none"> <li>- Mandatory Pre-Clearance facility SI 9 of 2018</li> <li>• ASYCUDA Upgrade             <ul style="list-style-type: none"> <li>- Automate Advance Cargo / Passenger manifest</li> <li>- Interface ASYCUDA with Transporter specifications</li> <li>- Introduce new Risk Profiling parameters</li> </ul> </li> <li>• Procurement and installation of Non-intrusive Inspection Technologies (NIIT) controls systems equipment</li> <li>• Integrate with Integrated Border Management Systems (IBMS)</li> <li>• Extend co-operative compliance programme (AEO)</li> <li>• Introduction of border surveillance Drones</li> </ul>			
2-3 years	<ul style="list-style-type: none"> <li>• Implementation of the Single Window</li> <li>• BeitBridge redevelopment</li> <li>• Vic Falls/Kazungula OSBP</li> </ul>	<ul style="list-style-type: none"> <li>- Availability of funds</li> <li>- Automation of other government agencies</li> <li>- Stakeholder buy in</li> <li>- Political will</li> <li>- Availability of development partners</li> <li>- Cordial regional relations</li> <li>- Political Stability</li> <li>- Adaptability to technological innovation</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>- Connectivity</li> <li>- System Up time</li> <li>- Low uptake of AEO facility by operators</li> <li>- Corruption</li> <li>- Misaligned Statutes and Legislation</li> <li>-</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>- Increased security and agility in the international flow of goods and persons</li> </ul>



4-5 years	<ul style="list-style-type: none"> <li>● Full Integration of systems</li> <li>● Forbes redevelopment</li> <li>● Procurement and installation of Non-intrusive Inspection Technologies (NIIT) controls systems equipment</li> </ul>	<ul style="list-style-type: none"> <li>- Availability of funds</li> <li>- Automation of other government agencies</li> <li>- Stakeholder buy in</li> <li>- Political will</li> <li>- Availability of development partners</li> <li>- Cordial regional relations</li> <li>- Political Stability</li> <li>- Adaptability to technological innovation</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>- Connectivity</li> <li>- System Up time</li> <li>- Low uptake of AEO facility by operators</li> <li>- Corruption</li> <li>- Misaligned Statutes and Legislation</li> <li>-</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>- Embrace Digital Transformation</li> </ul>
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Table 17 below shows the strategies that ZIMRA will execute on Programme 3 – Institutional Image in order to strengthen ZIMRA’s Institutional Image (Outcome 4). The table also shows the assumptions assumed for the achievement of the strategies and the risks that can negatively affect achievement.

**Table 17: ZIMRA’s strategies to Strengthen Institutional Image**

Period	Strategies	Assumptions	Risks	Mitigation
<b>Programme 3: Institutional Image</b>				
<b>Outcome 4: Strengthened Institutional image</b>				
Budget Year	<ul style="list-style-type: none"> <li>• Enhance ICT Systems to support remote work stations               <ul style="list-style-type: none"> <li>- Ensure all employees have uninterrupted connectivity to available Mobile Software Tools – VPN, Teams, Outlook.</li> <li>- Enhance work from home arrangements</li> <li>- Accelerate automation of processes, integrated systems and databases</li> <li>- Streamline end-to-end processes</li> </ul> </li> <li>• Develop Mobile Application for Taxpayer Services on legal and regulatory information and self-service as well as basic tax and customs calculations</li> <li>• Implement Self Service Points and Centres</li> <li>• Implement Online rummage sales</li> </ul>	<ul style="list-style-type: none"> <li>- Availability of Technical skills</li> <li>- Stable business environment</li> <li>- Compatibility issues</li> <li>- Availability of budgetary support</li> <li>- Stable business environment</li> <li>- Buy in from stakeholders</li> <li>- Competence of finance &amp; audit</li> <li>- Competent staff</li> <li>- Quality client database</li> <li>- Political Stability</li> <li>- Adaptability to technological innovation</li> <li>- Aligned Statutes and Legislation</li> <li>- Policy application consistence</li> </ul>	<ul style="list-style-type: none"> <li>- Wrong specifications</li> <li>- Lack of capacity to deal with rapid technological changes</li> <li>- Misconfiguration</li> <li>- Scope creep (overrun)</li> <li>- Project Quality</li> <li>- Ignorance</li> <li>- Political interference</li> <li>- Misinformation</li> <li>- Cooperation from clients</li> <li>- Failure to attract Foreign Direct Investment (FDI)</li> <li>- Inappropriate Technology adoption</li> </ul>	<ul style="list-style-type: none"> <li>- Embrace Digital Transformation</li> <li>- Simplify processes and procedures</li> <li>- Improve communication and partnerships</li> <li>- Ensure timely and adequate funding</li> </ul>



	<ul style="list-style-type: none"> <li>• Carry out educational campaigns on the nexus between tax compliance and socio-economic development (public service and infrastructure achieved through Domestic Resource Mobilisation)</li> <li>• Improve Client Services             <ul style="list-style-type: none"> <li>- Develop Electronic taxpayer surveys for monitoring taxpayer perceptions &amp; seeking immediate feedbacks bi-annually</li> <li>- Review all Client Satisfaction Survey results and develop action plan</li> <li>- Develop a new Clients Service Charter.</li> <li>- Develop a Corporate Identity Manual.</li> <li>- Complete the Contact Centre project with touch points via phone, digital site interfaces, social media platforms, chat booths to enable 24-hour answers to customer queries</li> <li>- Implement Customer Relationship Management (CRM) systems</li> </ul> </li> <li>• Accelerate Change Management Project             <ul style="list-style-type: none"> <li>- Launch the Change Management Project to External Clients.</li> <li>- Upgrade ISO to the new version</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Availability of Technical skills</li> <li>- Stable business environment</li> <li>- Compatibility issues</li> <li>- Availability of budgetary support</li> <li>- Stable business environment</li> <li>- Buy in from stakeholders</li> <li>- Competence of finance &amp; audit</li> <li>- Competent staff</li> <li>- Quality client database</li> <li>- Political Stability</li> <li>- Adaptability to technological innovation</li> <li>- Aligned Statutes and Legislation</li> <li>- Policy application consistency</li> </ul>	<ul style="list-style-type: none"> <li>- Wrong specifications</li> <li>- Lack of capacity to deal with rapid technological changes</li> <li>- Misconfiguration</li> <li>- Scope creep (overrun)</li> <li>- Project Quality</li> <li>- Ignorance</li> <li>- Political interference</li> <li>- Misinformation</li> <li>- Cooperation from clients</li> <li>- Failure to attract Foreign Direct Investment (FDI)</li> <li>- Inappropriate Technology adoption</li> </ul>	<ul style="list-style-type: none"> <li>- Enhance service delivery and taxpayer education</li> <li>- Improve communication and partnerships</li> <li>- Strengthen performance driven culture</li> </ul>
	<ul style="list-style-type: none"> <li>• Develop a robust talent pipeline             <ul style="list-style-type: none"> <li>- Implement the Approved Structure in line with the new normal.</li> <li>- Implement flexible working hours.</li> <li>- Transform working conditions (virtual) and align to new normal</li> <li>- Introduce Staff Retention Schemes</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Availability of Technical skills</li> <li>- Stable business environment</li> <li>- Compatibility issues</li> <li>- Availability of budgetary support</li> <li>- Stable business environment</li> <li>- Buy in from stakeholders</li> <li>- Competence of finance &amp; audit</li> </ul>	<ul style="list-style-type: none"> <li>- Wrong specifications</li> <li>- Lack of capacity to deal with rapid technological changes</li> <li>- Misconfiguration</li> <li>- Scope creep (overrun)</li> <li>- Project Quality</li> </ul>	<ul style="list-style-type: none"> <li>- Enhance staff capacity and retention</li> <li>- Ensure timely and adequate funding</li> <li>- Strengthen performance driven culture</li> </ul>



	<ul style="list-style-type: none"> <li>- Activate Virtual offices</li> <li>- Implement Employee Self-service Applications and Programmes e.g. leave day management</li> <li>• Implement Holistic Fit recruitment approach</li> <li>• Implement Change Management             <ul style="list-style-type: none"> <li>- Identify Change Management Needs</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Competent staff</li> <li>- Quality client database</li> <li>- Political Stability</li> <li>- Adaptability to technological innovation</li> <li>- Aligned Statutes and Legislation</li> <li>- Policy application consistence</li> </ul>	<ul style="list-style-type: none"> <li>- Ignorance</li> <li>- Political interference</li> <li>- Misinformation</li> <li>- Cooperation from clients</li> <li>- Failure to attract Foreign Direct Investment (FDI)</li> <li>- Inappropriate Technology adoption</li> </ul>	
	<ul style="list-style-type: none"> <li>• Identifying, simplifying, reengineering and automating all manual business processes</li> <li>• Automate and Modernise System and Processes             <ul style="list-style-type: none"> <li>- Data Centre completed</li> <li>- Improve Systems up-time</li> <li>- Automate the 12 Key (Activities/Processes) Systems</li> <li>- Integrate Payments and Bank systems with Taxpayers</li> <li>- Monitoring of Publicity reports</li> <li>- Strategic Targets Monitoring</li> </ul> </li> <li>• Operationalization of the contact centre</li> <li>• Review Client Charter             <ul style="list-style-type: none"> <li>- Automate Client/Employee satisfaction survey</li> <li>- Streamline Online Customer Feedback</li> <li>- Implement Client/Employee satisfaction survey issues raised</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- Availability of Technical skills</li> <li>- Stable business environment</li> <li>- Compatibility issues</li> <li>- Availability of budgetary support</li> <li>- Stable business environment</li> <li>- Buy in from stakeholders</li> <li>- Competence of finance &amp; audit</li> <li>- Competent staff</li> <li>- Quality client database</li> <li>- Political Stability</li> <li>- Adaptability to technological innovation</li> <li>- Aligned Statutes and Legislation</li> <li>- Policy application consistence</li> </ul>	<ul style="list-style-type: none"> <li>- Wrong specifications</li> <li>- Lack of capacity to deal with rapid technological changes</li> <li>- Misconfiguration</li> <li>- Scope creep (overrun)</li> <li>- Project Quality</li> <li>- Ignorance</li> <li>- Political interference</li> <li>- Misinformation</li> <li>- Cooperation from clients</li> <li>- Failure to attract Foreign Direct Investment (FDI)</li> <li>- Inappropriate Technology adoption</li> </ul>	<ul style="list-style-type: none"> <li>- Simplify processes and procedures</li> <li>- Improve communication and partnerships</li> <li>- Ensure timely and adequate funding</li> <li>- Enhance service delivery and taxpayer education</li> <li>- Strengthen performance driven culture</li> <li>- Implement results oriented strategic management</li> </ul>



<ul style="list-style-type: none"> <li>Establish structured communication channels and uses</li> </ul>			
<ul style="list-style-type: none"> <li>Develop a reforms and modernization framework               <ul style="list-style-type: none"> <li>adopt innovative and creative solutions</li> <li>Clarify roles and responsibilities of Executive Team in driving strategic change</li> <li>Organise a team building workshop for the executive team to agree on role clarity</li> <li>Strengthen accountability measures for agreed results</li> <li>Review and finalise Reforms Blueprint</li> <li>Develop a formal process for consultation and communication with donors</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>ZIMRA’s Strategy is adopted</li> <li>Strong strategic management and governance practices</li> <li>Operational plans and the overall ZIMRA strategy is implemented</li> <li>Tax and Revenue Management System (TaRMS) is the anchor project</li> </ul>	<ul style="list-style-type: none"> <li>Covid-19 pandemic</li> <li>The New Normal” strategies developed fail to adapt to the new environment</li> <li>strategic projects prioritization not funded</li> </ul>	<ul style="list-style-type: none"> <li>Embrace Digital Transformation</li> </ul>
<ul style="list-style-type: none"> <li>Develop a Strategic Projects Management Framework “ZIMRA's Reform Agenda 2021-2025”               <ul style="list-style-type: none"> <li>Prioritize and sequence strategic projects considering the human resource requirements, budget availability and the</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>PRINCE2 Project Management Methodology is fully functional</li> </ul>	<ul style="list-style-type: none"> <li>budgetary constraints i</li> <li>delays in acquiring the requisite human resources</li> <li>Progress reports fail to detect challenges, potential delays and action required</li> </ul>	<ul style="list-style-type: none"> <li>Embrace Digital Transformation</li> </ul>



	<p>interdependencies between the projects.</p> <ul style="list-style-type: none"> <li>Group Strategic Projects into following Themes: <ul style="list-style-type: none"> <li>Automation</li> <li>Infrastructure</li> <li>Business Process Innovation</li> <li>Institutional Alignment and People Management</li> </ul> </li> </ul>		<ul style="list-style-type: none"> <li>implementation of strategic projects not adequately prioritized in DIPAs</li> </ul>	
	<ul style="list-style-type: none"> <li>Implement Mistry shopping</li> <li>Modernise Infrastructure <ul style="list-style-type: none"> <li>Raise Donor funds</li> <li>Secure additional Projects Funds</li> <li>Secure Foreign Currency (Lobby Ministry for retention)</li> <li>Enter into Build Operate Transfer (BOT) arrangements</li> </ul> </li> <li>Strengthening ethics, integrity and Enterprise risk management</li> <li>Complete targeted Staff and Office accommodation</li> <li>Implement Corruption perception survey issues raised</li> <li>Develop interactive Legislative Processes</li> </ul>	<ul style="list-style-type: none"> <li>Availability of Technical skills</li> <li>Stable business environment</li> <li>Compatibility issues</li> <li>Availability of budgetary support</li> <li>Stable business environment</li> <li>Buy in from stakeholders</li> <li>Competence of finance &amp; audit</li> <li>Competent staff</li> <li>Quality client database</li> <li>Political Stability</li> <li>Adaptability to technological innovation</li> <li>Aligned Statutes and Legislation</li> <li>Policy application consistence</li> </ul>	<ul style="list-style-type: none"> <li>Wrong specifications</li> <li>Lack of capacity to deal with rapid technological changes</li> <li>Misconfiguration</li> <li>Scope creep (overrun)</li> <li>Project Quality</li> <li>Ignorance</li> <li>Political interference</li> <li>Misinformation</li> <li>Cooperation from clients</li> <li>Failure to attract Foreign Direct Investment (FDI)</li> <li>Inappropriate Technology adoption</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen ethics, integrity and enterprise risk management</li> <li>Ensure timely and adequate funding</li> <li>Enhance staff capacity and retention</li> <li>Improve communication and partnerships</li> <li>Strengthen performance driven culture</li> </ul>
2-3 years	<ul style="list-style-type: none"> <li>Implementation of a 24 hr. contact centre</li> <li>Introduce Mobile Device enabled client interface platforms</li> </ul>	<ul style="list-style-type: none"> <li>Availability of budgetary support</li> <li>Availability of Technical skills</li> <li>Stable business environment</li> </ul>	<ul style="list-style-type: none"> <li>Wrong specifications</li> </ul>	<ul style="list-style-type: none"> <li>Simplify processes and procedures</li> </ul>



	<ul style="list-style-type: none"> <li>• Simplified and efficient automated client services – e-Services (payment, remittances, returns/declarations submission etc.)</li> <li>• Develop a new TRM system</li> <li>• Complete targeted Staff and Office accommodation</li> <li>• Implement Corruption perception survey issues raised</li> <li>• Register ZIMRA as Tax Profession Regulator</li> <li>• Sign MOUs (SLA included) with Key Strategic Partners</li> <li>• Fully Implement Change Management</li> </ul>	<ul style="list-style-type: none"> <li>- Compatibility issues</li> <li>- Stable business environment</li> <li>- Buy in from stakeholders</li> <li>- Competence of finance &amp; audit</li> <li>- Competent staff</li> <li>- Quality client database</li> <li>- Political Stability</li> <li>- Adaptability to technological innovation</li> <li>- Aligned Statutes and Legislation</li> <li>- Policy application consistence</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>- Lack of capacity to deal with rapid technological changes</li> <li>- Misconfiguration</li> <li>- Scope creep (overrun)</li> <li>- Project Quality</li> <li>- Ignorance</li> <li>- Political interference</li> <li>- Misinformation</li> <li>- Cooperation from clients</li> <li>- Failure to attract Foreign Direct Investment (FDI)</li> <li>- Inappropriate Technology adoption</li> </ul>	<ul style="list-style-type: none"> <li>- Improve communication and partnerships</li> <li>- Ensure timely and adequate funding</li> <li>- Enhance service delivery and taxpayer education</li> <li>- Strengthen performance driven culture</li> <li>- Implement results oriented strategic management</li> </ul>
4-5 years	<ul style="list-style-type: none"> <li>• Complete targeted Staff and Office accommodation</li> <li>• Implement Corruption perception survey issues raised</li> </ul>	<ul style="list-style-type: none"> <li>- Availability of budgetary support</li> <li>- Stable business environment</li> <li>- Buy in from stakeholders</li> <li>- Adaptability to technological innovation</li> <li>- Aligned Statutes and Legislation</li> <li>- Policy application consistence</li> </ul>	<ul style="list-style-type: none"> <li>- Lack of capacity to deal with rapid technological changes</li> <li>- Cooperation from clients</li> <li>- Failure to attract Foreign Direct Investment (FDI)</li> <li>- Inappropriate Technology adoption</li> </ul>	<ul style="list-style-type: none"> <li>- Strengthen ethics, integrity and enterprise risk management</li> <li>- Ensure timely and adequate funding</li> <li>- Enhance staff capacity and retention</li> <li>- Improve communication and partnerships</li> <li>- Strengthen performance driven culture</li> </ul>

## ZIMRA’s Four Ps – Foundation of the ZIMRA’s Strategy

ZIMRA’s strategy is anchored on the following 4Ps:

### 13. ZIMRA’S PEOPLE THRUST

Having the right people (staff members) with the right skills and right attitude to execute the strategy. This entails right recruitment, appropriate human capital development and staff motivation.

### 14. ZIMRA’S PROCESSES

Development and implementation of effective, efficient and simplified processes that enable the organisation to meet its service targets within budget (cost –effective).

### 15. ZIMRA’S STRATEGIC PARTNERSHIPS

Building win-win strategic partnerships with Taxpayers in order to promote voluntary compliance and effective partnerships with other stakeholders to support the delivery of value to customers.

### 16. ZIMRA’S STRATEGIC PROJECTS

The Authority identified the following 13 priority projects and implementation is structured into Themes, to achieve the desired output and outcomes in the ZIMRA Strategic Plan.

Prioritization is based on a number of factors including the degree to which each project will address current challenges as well as the capacity of ZIMRA staff and funding. When finalized and prioritized, these projects will become the ZIMRA’s Reform Agenda 2021-2025 and will form the basis for the development of a Change Management Strategy.

#### Key Strategic Projects

Theme	Project	Description
Digital Transformation	1. Tax and Revenue Management System (TaRMS)	Acquisition, installation and configuration of a new integrated system for the management of domestic taxes and revenue
	2. ASYCUDA Systems Upgrade	Proceed with the implementation of full implementation

	3. Data Centre	Acquisition of new servers and establishment of a centralized Data Management Centre with capacity to manage and store large volumes of data and to enable, among other things, data warehousing for risk management and other applications
	4. Automation	Implementation of appropriate Core Operational Systems to Improve existing automated processes and Automate all manual operations. This is contained in the ICT Strategy that focusses on right infrastructure and people in place, Commercially off the shelf Systems (COTS) will be complemented by bespoke developments for areas that require non-standard functionality.
	5. Systems Integration	Integration of various systems within ZIMRA and integration of ZIMRA systems with select external systems
	6. Customs Single Window	Development of an automated interactive system that will interface with other government departments allowing importers to transmit all border clearance documentation to one system
	7. Data Warehouse and Risk Management	Introduction of Data Warehouse and Risk Management as a ZIMRA-wide document management system to facilitate document retrieval and to move toward a paperless environment
Infrastructure	8. ZIMRA Staff and Office Accommodation	Construction of staff accommodation at borders and in ZIMRA offices. Also includes design and construction of a new ZIMRA Headquarters building in Harare
Business Process Innovation	9. Surveillance and Monitoring Centre	Establishment of a centralized facility for surveillance and monitoring to address revenue leakages and for security and protection of civil society
	10. Contact Centre	Implementation of a centralized Customer Service Centre equipped with automated client service standards and real time customer feedback survey capacity
	11. Dry Ports	Introduction of an inland intermodal terminal directly connected by road or rail for the transshipment of sea cargo to inland destinations
	12. Drones	Acquisition and implementation of Anti-Smuggling Surveillance Drones at both designated and undesignated entry points.
Institutional Alignment and People Management	13. Change Management	Review of all aspects of ZIMRA human resources management processes and policies to align with the current and future business environments

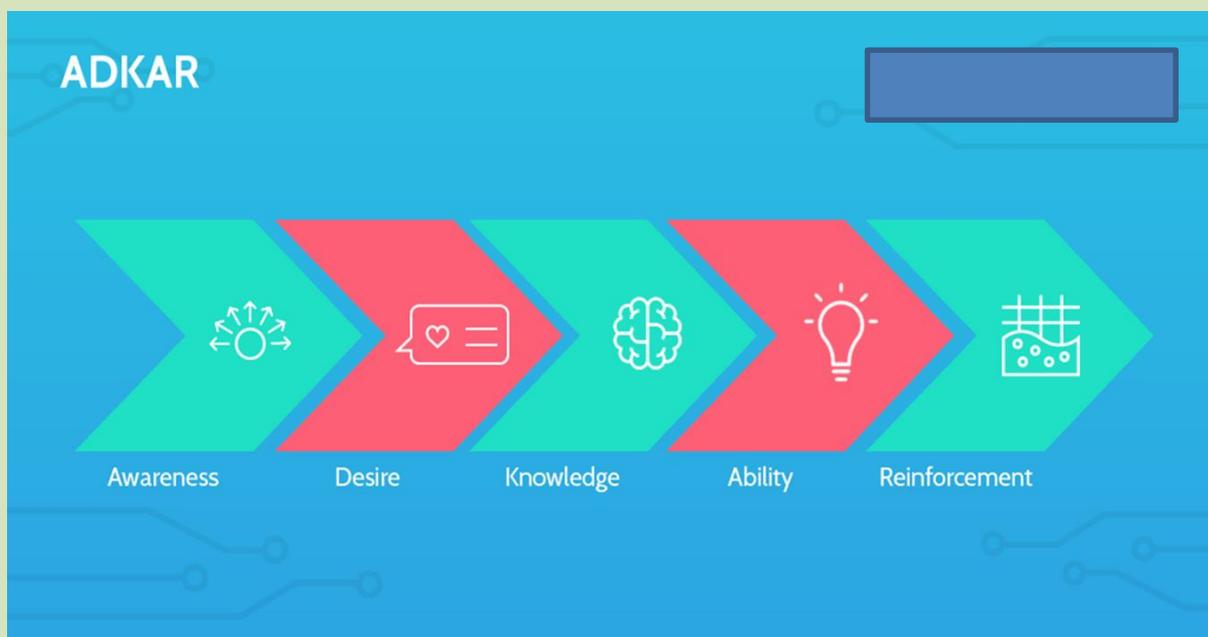
ZIMRA projects are implemented based on adoption and application of international best practice Project Management to ensure that ZIMRA's Projects are delivered in time and within cost budget.

## 17. SUMMARY ZIMRA' CHANGE MANAGEMENT STRATEGY

The Authority shall implement a well-structured Change Management Project whose key objective is to align organisational culture, internal processes and the ZIMRA brand to the new strategy. ZIMRA's Change Management Project will focus on the following three broad areas:

- Culture Change Management
- Business Process Re-engineering
- ZIMRA Re-branding

The Change Management Project will be implemented in phases using mainly the ADKAR Change Management Model which is depicted in the picture below:



The ZIMRA Change Management Project will be executed with the following phases:

- **Awareness** - creation of internal and external awareness of the desired change
- **Desire** – motivation to create the desire for change from both internal and external stakeholders
- **Knowledge** – adequate training and knowledge transfer for the desired change
- **Ability** – practical on the job training to capacitate internal staff members to deliver the change
- **Re-enforcement** – implementation of systems to ensure that the change is sustained without sliding back to the old ways of doing things



**18. POLICIES APPLICABLE FOR ZIMRA**

**Table 22: External and Internal Policies that will guide ZIMRA’s Strategic Initiatives**

External Policy		Programme Ref.	Internal Policy		Programme Ref.
1	National Development Strategy 1	1	1	Motor Vehicle Disposal Policy	3
2	World Trade Organization Conventions and Agreements, Agreements PFM, Agreements	2	2	Fuel Policy	3
3	GAAPs, IAS, ISA, Labour Act	3	3	Investment Policy	3
4	IFRS, DTAs, SADC & COMESA Protocols	3	4	Internal Audit Charter	3
5	Constitution of Zimbabwe s34, 298(2),302	3	5	Asset Management and Disposal Policy	3
6	Finance Act [CAP 23:04]	1	6	Local Travel & Subsistence Allowances Policy	3
7	Stamp Duties Act [CAP 23:09]	1	7	Corporate Risk Policy	3
8	Interpretation Act [CAP 1.01]	1	8	Performance Awards Policy	3
9	Fiscal Appeal Court Act [CAP 23:05] 13, 14, 16, Part 1V (S17-19)	1	9	Quality Policy	3
10	Mines and Minerals Act [CAP 23:05] s 5(1), 163, 167, 254, 286, Part VIII, XX	1	10	Staff Handbook	3
11	Hazardous Substances and Articles Act [CAP 15:05] s17	2	11	Housing Allowance Policy	3
12	Medicines and Allied Substances Control Act [CAP 15:03] s29,36,39,41	2	12	ZIMRA Management to become non-executive directors of other companies	3
13	Dangerous Drugs Act [CAP 15:02] s4,5,8,11,13,17	2	13	Uniform Policy	3
14	Trade Marks Act [CAP] S2(1), 85, 86	3	14	Hardship Profile & Allowance Policy	3



15	Fertilizers Farm Feeds and Remedies Act [CAP18:12] s21	2	15	Medical Aid Policy – spelt out in contract of employment	3
16	Control of Goods Act [CAP 14:05] s3	2	16	Transfer Policy – spelt out in contract of employment	3
17	Plant, Pest and Disease Act [CAP 19:08] Part III	2	17	Funeral Policy	3
18	Parks and Wild Life Act [CAP 20:14] s28,33,38,45,50, 52,55,59,65	2			
19	Censorship and Entertainment Control Act [CAP 10:04] s13	2			
20	Firearms Act [CAP 10:09] s18	2			
21	Explosives Act [CAP 10:08] s3	2			
22	Food and Food Standards Act [CAP 14:04] Section 20 subsection. 3(a)	2			
23	Public Finance Management Act [Chapter 22:19] 12,16,18,	1			
24	Environmental Management Act [Chapter 20:27] s75	3			
25	Copyright Act [Chapter 26:01] s28	3			
26	Vehicle Registration and Licensing Act [CAP 13:14] Part III, s40,41	1			
27	Animal Health [Chapter 19:01] s5	2			
28	Radio Communication Services Act [Chapter 12:04] s14, 15	3			
29	Zimbabwe Investment Authority Act [CAP 14:30] s6,	2			
30	Posts and Telecommunications Corporation Act [Chapter 12:03] s57(3)	3			
31	National Museums and Monuments Act [Cap 25:11] s25(2)	3			



32	Privileges and Immunities Act [3.03] S 3,7,10, Part IV, V, 3rd Schedule	2			
33	Armorial Bearings, Names, Uniforms and Badges Act [CAP 10:01] s3	3			
34	Public Procurement and Disposal of Public Assets Act [CAP 22:23]	3			
35	Public Finance Management Act [CAP 22:19]	1			
36	Public Entities and Corporate Governance Act [CAP 10:31]	3			

**19. PROGRAMME PERFORMANCE FRAMEWORK**

Table 24 below is the Outcome Performance Framework which shows Outcomes Plan and Outcome Indicators (Measurables) for each ZIMRA Outcome. The Table also shows the targets for each Outcome Indicator for period 2021-2025. The ZIMRA Outcomes are linked to the Outputs shown in Table 25

**Table 24: Outcome Performance Framework**

Ref	Outcome Description	KPI:	Measurement Criterion (time; \$; rate; etc)	Baseline		TARGETS									
						2021		2022		2023		2024		2025	
				Year	Value	T	ALV	T	ALV	T	ALV	T	ALV	T	ALV
P1	Maximized Revenue Collection	Net Revenue Collected against MoFED Target	%	2020	104	105	5	105	5	105	5	105	5	105	5
		Net Revenue to GDP Ratio	%	2020	15.73%	16.3%	0.2%	16.8%	0.2%	17.8%	0.2%	18.5%	0.2%	19.3%	0.2%
		Growth of Revenue Collected (Inflation Adjusted to Previous Trading Period)	%	2020	74.93	10	2	10	2	10	2	10	2	10	2
		New Taxpayers Registered	Number (Thousands)	2020	21.6	60	3	65	3.25	70	3.5	85	4.25	100	5
		Debt to Collection Ratio	%	2020	<b>4.76</b>	5	1	5	1	3	1	3	1	3	1



Ref	Outcome Description	KPI:	Measurement Criterion (time; \$; rate; etc)	Baseline		TARGETS									
						2021		2022		2023		2024		2025	
				Year	Value	T	ALV	T	ALV	T	ALV	T	ALV	T	ALV
	Increased Voluntary Compliance	On-time Remittance Rate of Core Taxes	%	2020	55	50	2	50	2	55	2	60	2	70	2
		On-time Filing Rate of Returns	%	2020	55	50	2	50	2	55	2	60	2	70	1
		Debt to Revenue Ratio (USD Debt)	%	2020		1%		1%		1%		1%		1%	
		Debt to Revenue Ratio (ZWD Debt)	%	2020	22.5%	5%		5%		5%		5%		5%	
P2	Enhanced Trade Facilitation and Protection of Society	Imports/Exports Clearance Time (straight entries)	Hrs	2020	2	3	0.1	3	0.1	3	0.1	3	0.1	3	0.1
		Imports/Export Clearances Time (Physical Examinations (PE) targeted entries)	Hrs	2020	40	36	2	28	2	24	2	12	2	8	2
P3	Enhanced Service Delivery	Strategic Processes Automated Vs Planed	%	2020	100	100	2	100	2	100	2	100	2	100	2
		Client Satisfaction Index	%	2020	60%	40%	2	45%	2	55%	2	65%	2	70%	2
		Budget Adequacy Ratio	%	2020	92	93	2	94	2	95	2	100	2	100	2

Table 25 below is the Outputs Performance Framework which shows ZIMRA’s Outputs Plan and OUTPUTS per each Outcome. The Table also gives the baseline for each output (i.e. 2020 performance) and targets for period 2021 to 2025:

**Table 25: Outputs Performance Framework**

No. & Prog. Code	Outputs	5-year target	Baseline		Targets											
					2021			2022		2023		2024		2025		
			Value	Year	T	A	ALV	T	ALV	T	ALV	T	ALV	T	ALV	
<b>Programme 1: Revenue Collection</b>																
<b>OUC 1: Maximised Revenue Collection</b>																
OP 1.1	Net Collections less Refunds and Non-revenue collections		%	2020	100		5	100		5	100	5	100	5	100	5
OP 1.2	Inflation adjusted Growth Net Collections less Refunds		%		10		2	10		2	10	2	10	2	10	2
OP 1.3	Estimates of Revenue produced	3	Number	2020	3		1	3		1	3	1	3	1	3	1
OP 1.4	Debt repaid (Previous Year)		%	2020	4		0	70		10	80	5	85	5	90	5
<b>OUC 2: Increased Voluntary Compliance</b>																
OP 2.1	Total number of remittances on time		Number	2020												
OP 2.2	Total number of returns filled by the due date		Number	2020												



No. & Prog. Code	Outputs	5-year target	Baseline		Targets											
					2021			2022		2023		2024		2025		
			Value	Year	T	A	ALV	T	ALV	T	ALV	T	ALV	T	ALV	
<b>OUC 6: Grow tax base and enhance integrated data management</b>																
OP 6.1	Revenue from New Taxpayers Registered as a %age of Average Revenue Targets for Small Clients Offices in the last 3 years from (Small Clients Offices is made up of Region 1, Region 2 and Region 3)	2	%	2020	2		1	2		1	2	1	2	1	2	1
<b>OUC 8: Increase risk based tax and customs compliance</b>																
OP 8.5	Revenue collected from audits/investigations	8%	%	2020	5%		0	6%		0	7%	0	7.5%	0	8%	0
OP 8.6	Actual audit/investigations cases finalized (Against Target)	90%	%	2020	90		10	90		10	90	10	90	10	90	10
OP 8.7	Value of additional assessments (excluding penalty and interest) issued from audits/investigations	17%	%		13%		5	14%		5	15%	5	16%	5	17%	5



No. & Prog. Code	Outputs	5-year target	Baseline		Targets											
					2021			2022		2023		2024		2025		
			Value	Year	T	A	AV	T	ALV	T	ALV	T	ALV	T	ALV	
<b>Programme 2: Trade Facilitation</b>																
<b>OUC 3: Enhanced Trade Facilitation and Protection of Society</b>																
<b>OP 3.1</b>	Time taken for imports/exports clearances (straight entries)	1 hr	Number of straight entries cleared	2020	3		0	3		0	3	0	3	0	3	0
<b>OP 3.2</b>	Time taken for imports/export clearances (Physical Examinations (PE) targeted entries)	8 hrs	Number of Physical Examinations (PE)	2020	8		0	8		0	8	0	8	0	8	0
<b>OUC 5: Increased security and agility in the international flow of goods and persons</b>																
<b>OP 5.1</b>	<b>High risk cargo hit rate</b>	50%	Number of hits versus selected high risk cargo		14%		1%	25%		1%	28%	1%	30%	1%	50%	1%
		50%	High Risk Cargo Scanned		14%		1%	17%		1%	20%	1%	30%	1%	50%	1%
		50%	High Risk cargo sealed		14%		1%	17%		1%	20%	1%	30%	1%	50%	1%



No. & Prog. Code	Outputs	5-year target	Baseline		Targets											
					2021			2022		2023		2024		2025		
			Value	Year	T	A	AV	T	ALV	T	ALV	T	ALV	T	ALV	
<b>Programme 3: Institutional Image</b>																
<b>OUC 4: Strengthened Institutional Image</b>																
OP 4.1	Online Survey of communication channels used, rated on client feedback on the effectiveness and appropriateness of each of the channels	100%	%	2020	65%		2%	70%		2%	73%	2\$	75%	2%	80%	2%
OP 4.2	Positive coverage vs total coverage	100%	%	2020	85%		2%	90%		2%	93%	2%	95%	2%	98%	2%
<b>OUC 7: Enhance service delivery and taxpayer education</b>																
OP 7.1	Client satisfaction surveys carried out	100%	%	2020	2		1	2		1	2	1	2	1	2	1
<b>OUC 9: Implement Results Oriented Strategic Management</b>																
OP 9.1	% Set strategic targets met or within tolerance levels	100%	%	2020	70%		30%	70%		30%	70%	30%	70%	30%	70%	30%
OP 9.2	% Projects milestones completed within set timelines and cost	100%	%	2020	70%		10%	70%		10%	70%	10%	70%	10%	70%	10%
<b>OUC 10: I Simplify processes and procedures</b>																
OP 10.1	No. of strategic processes automated	100%	%	2020	85%		10%	100%		10%	100%	10%	100%	10%	100%	10%



No. & Prog. Code	Outputs	5-year target	Baseline		Targets											
					2021			2022		2023		2024		2025		
			Value	Year	T	A	AV	T	ALV	T	ALV	T	ALV	T	ALV	
<b>OUC 11: Strengthen ethics, integrity and Enterprise risk management</b>																
OP 11.1	Actual corruption index (ZIMRA to work on a project to change the Corruption Index measurement method in 2019)	100%		2020	0		0.1	0		0.1	0		0.1	0		0.1
OP 11.2	% Adherence to Corporate Governance Requirements	100%		2020	100%		5%	100%		5%	100%		5%	100%		5%
OP 11.3	Risk index on a scale of 1-9	100%	3.13	2020	3.1		1	3.1		1	3.1		1	3.1		1
<b>OUC 12: Improve Communication and Partnerships</b>																
OP 12.1	Amount of donor funds raised	\$'Million		2020	4			4			5		5		5	
OP 12.2	No. of Partnerships Engagements Established (Number of active projects with partners)	100%		2020	100%		10%	100%		10%	100%		10%	100%		10%
OP 12.3	Employee Engagement Index	100%		2020	70%		5%	71%		5%	72%		5%	73%		5%
<b>OUC 13: Ensure Timely and Adequate Funding</b>																
OP 13.1	Budget utilisation (Recurrent)	100%		2020	97%		2%	98%		2%	100%		2%	100%		2%
OP 13.2	Budget utilisation (Capex)	100%		2020	70%		10%	75%		10%	80%		10%	90%		10%
OP 13.3	Budget Adequacy Ratio	100%		2020	100%		10%	100%		10%	100%		10%	100%		10%



No. & Prog. Code	Outputs	5-year target	Baseline		Targets										
					2021			2022		2023		2024		2025	
			Value	Year	T	A	AV	T	ALV	T	ALV	T	ALV	T	ALV
<b>OUC 14: Enhance staff capacity and retention</b>															
OP 14.1	Staff turnover rate	100%		2020	1.05%			1.05%			1.0%		1.6%		1.0%
<b>OUC 15: Modernise Infrastructure and ICT Systems</b>															
OP 15.1	New Infrastructure Units Constructed			2020	100%		2%	100%		2%	100%	2%	100%	2%	100%
OP 15.2	Infrastructure Units Refurbished	100%		2020	100%		2%	100%		2%	100%	2%	100%	2%	100%
OP 15.3	System Availability	100%		2020	99.7%		0.1%	99.75%		0.1%	99.98%	0.1%	100%	0.1%	100%
OP 15.4	% External Sources Integrated for Data Exchange Vs Identified	100%		2020	100%		2%	100%		2%	100%	2%	100%	2%	100%
<b>OUC 16: Strengthen performance driven culture</b>															
OP 16.1	Cost of collection	2.5%		2020	3%		0.5%	3%		0.5%	3%	0.5%	3%	0.5%	3%
OP 16.2	% Staff members meeting set targets	100%		2020	94%		2%	96%		2%	98%	2%	99%	2%	100%

T = Target    A = Actual    AV = Actual Variance    ALV = Allowable Variance

Table 23 below is the Impact Plan which shows ZIMRA’s contribution to National Economic Growth, Micro-economic Stability and Governance. The 2 Columns on the far right with Column Headings –Outcome Reference and KRA Reference show the ZIMRA Strategy Outcome Reference and Key Result Area reference numbers (refer to Section 13).

**Table 23: Impact of ZIMRA’s Strategic Initiatives to National Development**

Impact Description	Impact Indicator	Measurement Unit / Criterion (% , no. rate, etc)	Target					Allowable Variance	Cross Linkages	Outcome Reference	KRA Reference
			2021	2022	2023	2024	2025				
1 SUSTAINABLE ECONOMIC GROWTH	GDP by Industry (basic prices, constant prices)	%	7.4	5.5	5.2	5.2	5.0	n/a		1-4	1-3
	GDP Per Capita Income	\$'000	1.835	2.128	2.704	2.951	3.199	n/a		1-4	1-3
	Revenue Collection to GDP	%	16.4	16.9	17.8	18.6	19.3	n/a		1-4	1-3
2 MACRO-ECONOMIC STABILITY	Reduced Budget Deficit to GDP	%	-1.29	-1.55	-1.71	-0.93	-0.72	n/a		1-4	1-3
	Balance of Payments to GDP	%	3.1	1.4	0.4	-0.7	-1.0	n/a		1-4	1-3
3 GOVERNANCE	Ease of Doing Business by World Bank Ranking	Rank out of 190	120	100	90	80	80	n/a		1-4	1-3

**20. PROGRAMME BUDGET**

a. Output Cost

Total costs to achieve outputs plan by 2023 are 100% of approved and allocated budget by Ministry of Finance and Economic Development

b. Operational Cost

The total operational costs as per the cost structure, projected % of total operational costs.

<b>Cost Structure</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Labour Costs	75.9%	72.3%	67.9%	63.4%	57.6%	66.2%
Licensing Costs	3.1%	2.7%	2.8%	2.4%	2.1%	2.6%
Consultancy Costs	1.9%	4.8%	4.6%	3.5%	3.3%	3.6%
Training Costs	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
Maintenance Costs	2.8%	2.9%	6.6%	11.8%	17.6%	9.4%
Administration Costs	16.2%	17.1%	17.9%	18.8%	19.4%	18.1%
<b>Total Operational Costs</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>



**21. HUMAN RESOURCES FOR THE STRATEGIC PERIOD**

No.	Outcome Ref.	Programme / Project / Output(s)	Baseline	Target					Budget / Cost					
				2020	2021	2022	2023	2024	2025	Baseline	2021	2022	2023	2024
1	1	Executive Management	13	15	15	15	15	15	28%	32%	31%	31%	30%	29%
2	1	Senior Management	32	45	52	52	52	52						
3	1	Middle Management	167	237	282	282	282	282						
4	1	Supervisors	279	350	683	683	683	683	72%	68%	69%	69%	70%	71%
5	1	Staff	2,242	2,447	3,236	3,236	3,236	3,236						
		Total	2,733	3,094	4,268	4,268	4,268	4,268	100%	100%	100%	100%	100%	100%

ZIMRA projects to attain ratio of 3% costs to net annual collections for the strategic period 2021 - 2025. Our focus on automation of processes and innovation through the Digital Tax Account initiatives reflects on the reduction in staffing levels as the approved structure has a total staff establishment of 4,268 yet the Board has authorized as total staff complement of 3,094. The budget costs in actual values has been avoided because of inflation.



### Approved Staff Complement

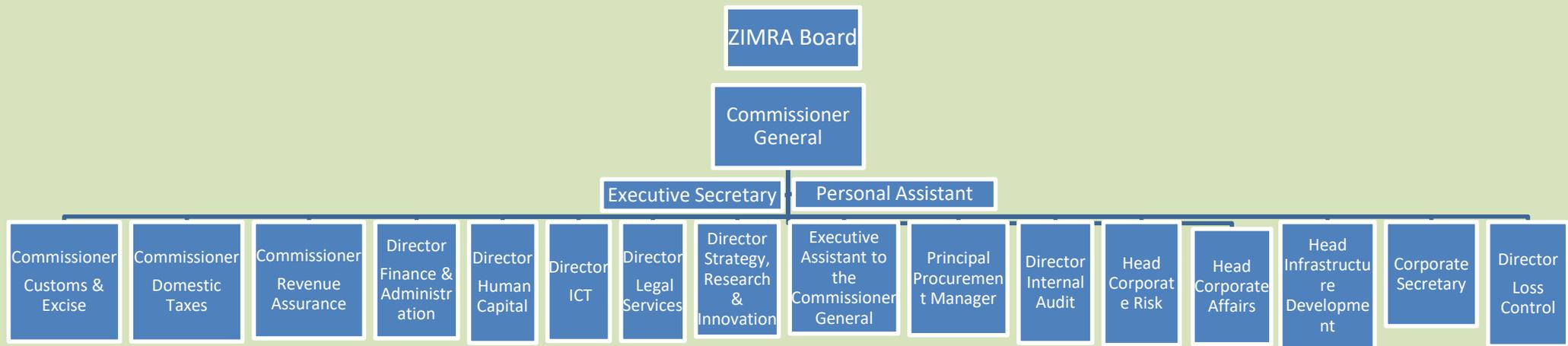
No.	Category	Grade Level	Revenue Collection	Trade Facilitation and Protection of Civil Society	Institutional Image	ZIMRA Total Personnel Requirements by Category
1	Executive Management	1 - 3	2	1	12	15
2	Senior Management	4 - 5	10	9	26	45
3	Middle Management	6 - 8	54	45	138	237
4	Supervisory Management	9	111	123	116	350
5	Operational and Support staff	10 - 16	858	1,054	535	2,447
<b>Total Approved Staff Complement</b>			<b>1,035</b>	<b>1,232</b>	<b>827</b>	<b>3,094</b>

### Approved Staff Establishment

No.	Category	Grade Level	Revenue Collection	Trade Facilitation and Protection of Civil Society	Institutional Image	ZIMRA Total Personnel Requirements by Category
1	Executive Management	1 - 3	2	1	12	15
2	Senior Management	4 - 5	13	12	27	52
3	Middle Management	6 - 8	65	71	146	282
4	Supervisory Management	9	280	261	142	683
5	Operational and Support staff	10 - 16	728	1,986	522	3,236
<b>Total Approved Staff Establishment</b>			<b>1,088</b>	<b>2,331</b>	<b>849</b>	<b>4,268</b>



**22. CORPORATE STRUCTURE TO ACHIEVE STRATEGY (ORGANOGRAM)**





**23. OTHER RESOURCES**

c. Materials and equipment

Sourcing of materials and equipment is done in compliance with the Public Procurement and Disposal of Public Assets Act. The rules and regulation thereof affect us in the following ways:

- Thresholds above \$200,000 are referred to the Procurement Regulatory Authority
- Time constraints on requirements for advertising tenders i.e. 40 days international and 30 days local
- Thresholds below \$10,000 for goods and \$20,000 for construction require 3 days advertising for request for quotation

d. Space requirements (Still to be compiled)

A comparison of required space against available is as follows:

Description	Unit of Measure (UOM)	Current Position		Required by Year			
		Owned	Rented	2020	2021	2022	2023
Staff Accommodation	Housing Units						
Office Accommodation	Square Meters						
Warehouses	Square Meters						
Workshops	Square Meters						
- ICT	Square Meters						
- Engineering	Square Meters						
Border Posts	Square Meters						



Location	2021		2022		2023		2024		2025	
	Quantity (m <sup>2</sup> )	Cost								
Head Office										
Staff Accommodation										
Office Accommodation										
Warehouses										
Workshops										
- ICT										
- Engineering										
Border Posts										

e. ICT requirements

ZIMRA in becoming a digital organization will be focusing on modern integrated systems, improved business process, and secure realtime interfaces. This thrust will be supported by:

- Data storage of no less than 1.2 Peta Bytes to accommodate full integration of external Databases
- Servers for cloud computing and associated Super Cluster to support core systems and advanced IT security
- New Tax Management System and software to manage Digital Tax accounts
- Data based intelligence solutions to facilitate effective data matching and improved risk management
- Strong internal development and support skills to anchor the digital transformation



Materials/ Equipment /ICT	2021		2022		2023		2024		2025	
	Quantity	Cost								
Motor Vehicle										
Laptops										
Data Storage										
Servers										
Super Cluster										