

| Priority Status: Flagship, H M L | PLANNED ACTION   | 1396-2017   | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             | 1396-2017 TA Support |                        |  |                          |                       |                            |
|----------------------------------|--|---|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------------|------------------------|--|--------------------------|-----------------------|----------------------------|
|                                  |  |   |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency       | Inst 4                 | Inst 5   | Inst 6                   | TA Support (National) | TA Support (International) |
|                                  | Ministry of Finance  |   |  |  |  |  |                       |                              |                            |                      |               |                             |                      |                        |  |                          |                       |                            |
|                                  | Deputy Minister for Revenue and Customs  |   |  |  |  |  |                       |                              |                            |                      |               |                             |                      |                        |  |                          |                       |                            |
| #F                               | RD: Office of the DG for Revenue   |   |  |  |  |  |                       |                              |                            |                      |               |                             |                      |                        |  |                          |                       |                            |
| H                                | <b>1. Oversee Implementation of ARD 5-Year Strategic Plan (POA 9: Accountability and Transparency)</b>   | Review and Modify of 5 Year Plan via a series of management sessions as needed to ensure progress is being made in developing an effective and efficient tax administration | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Substantial           | Moderate                     | Substantial                | High                 | High          | Moderate                    | Substantial          | Budget Department      | Cabinet  | Civil Service Commission | 0.20                  | -                          |
|                                  | Ensure all key managers understand and participate in process  | Include monthly progress updates on agenda of Senior Management staff meeting   | Include monthly progress updates on agenda of Senior Management staff meeting  | Include monthly progress updates on agenda of Senior Management staff meeting  | Include monthly progress updates on agenda of Senior Management staff meeting  | Include monthly progress updates on agenda of Senior Management staff meeting  |                       |                              |                            |                      |               |                             |                      |                        |  |                          | 0.40                  | -                          |
|                                  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track   | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  |                       |                              |                            |                      |               |                             |                      |                        |  |                          | 0.20                  | -                          |
|                                  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  |                       |                              |                            |                      |               |                             |                      |                        |  |                          | -                     | -                          |
|                                  | Ensure Strategic plans are aligned with the criteria outlined in TADAT to ensure improvements in tax administration based upon international practice. | Ensure strategic plans are aligned with TADAT criteria -- Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the the next 5 years      | Ensure improvements in 50% of the TADAT criteria's to secure a rating of at least a "C"  | Ensure improvements in 80% of the TADAT criteria's to secure a rating of at least a "C"  | Ensure improvements in 50% of the TADAT criteria's to secure a rating of at least a "B"  |  |                       |                              |                            |                      |               |                             |                      |                        |  |                          | -                     | -                          |
| F                                | <b>2. Reduce Opportunities for Corruption by ARD Staff and Taxpayers (POA 9: Accountability and Transparency)</b>                                      | Conduct Annual Code of Conduct Training   | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Substantial           | Moderate                     | Substantial                | Substantial          | High          | Moderate                    | Moderate             | Office of the Minister | The High Office of Oversight and Anti Corruption |                          | 0.18                  | 0.04                       |
|                                  | Conduct annual Code of Conduct Training  | Conduct annual Code of Conduct Training   | Conduct annual Code of Conduct Training  | Conduct annual Code of Conduct Training  | Conduct annual Code of Conduct Training  | Conduct annual Code of Conduct Training  |                       |                              |                            |                      |               |                             |                      |                        |  |                          | 0.20                  | -                          |
|                                  | Initiate timely investigation and actions in cases where corruption is suspected   | Initiate timely investigation and actions in cases where corruption is suspected  | Initiate timely investigation and actions in cases where corruption is suspected   | Initiate timely investigation and actions in cases where corruption is suspected   | Initiate timely investigation and actions in cases where corruption is suspected   | Initiate timely investigation and actions in cases where corruption is suspected   |                       |                              |                            |                      |               |                             |                      |                        |  |                          | -                     | -                          |
|                                  | Ensure all relevant business processes are automated   | Ensure implementation, support of rollout SIGTAS to five additional provinces   | Ensure implementation, support of rollout SIGTAS to five additional provinces  | Ensure implementation, support of rollout SIGTAS to Ten additional provinces   | Ensure expansion of SIGTAS system to add additional features and modules   | Ensure expansion of SIGTAS system to add additional features and modules   |                       |                              |                            |                      |               |                             |                      |                        |  |                          | 0.20                  | 0.10                       |
|                                  | Ensure Risk Based Compliance Implementation  | Ensure implementation of Risk Based Compliance to five additional provinces   | Ensure implementation of Risk Based Compliance to five additional provinces  | Ensure implementation of Risk Based Compliance to five additional provinces  | Ensure implementation of Risk Based Compliance to five additional provinces  | Ensure implementation of Risk Based Compliance to five additional provinces  |                       |                              |                            |                      |               |                             |                      |                        |  |                          | 0.30                  | 0.10                       |
|                                  | Ensure public awareness strategy and programs are developed  | Ensure public outreach campaign take place throughout ARD departments.  | Ensure public outreach campaign take place through ARD departments.  | Ensure public outreach campaign take place through ARD departments.  | Ensure public outreach campaign take place through ARD departments.  | Ensure public outreach campaign take place through ARD departments.  |                       |                              |                            |                      |               |                             |                      |                        |  |                          | 0.20                  | -                          |
| F                                | <b>3. Lead and Manage Organizational Restructuring - Strengthen Core Functional programs (POA 2: Effective Risk Management - Institutional Risk)</b>   | Develop the mandates and job description of the core functions for ARD core functions and proposal for new P&G system   | Implement the organization structure and strengthening of core function programs.  | Implement the organization structure and strengthening of core function programs.  | Implement the organization structure and strengthening of core function programs.  | Implement the organization structure and strengthening of core function programs.  | High                  | Substantial                  | Substantial                | High                 | High          | Moderate                    | Moderate             | Budget Department      | Cabinet  | Civil Service Commission | 0.10                  | 0.20                       |
|                                  | Align Organization along Functional Lines  | Develop a detailed 5-yr Work Plan for transition to function-based organization. Establishment of Transition / Implementation Teams   | Implement the Work Plan.   | Implement the Work Plan.   | Implement the Work Plan.   | Implement the Work Plan.   |                       |                              |                            |                      |               |                             |                      |                        |  |                          | 0.20                  | 0.30                       |
|                                  | Develop Roles and Responsibilities   | Develop the mandates, statutes and job descriptions of the core functions of ARD including the HQ and regional perspective.   | Develop the set of performance indicators in core functions of ARD allowing for balanced assessment of the organizational performance. Develop the quality and performance indicators for the corporate support services required for ARD. | Implement, monitor and redesign if required.   | Implement, monitor and redesign if required.   | Implement, monitor and redesign if required.   |                       |                              |                            |                      |               |                             |                      |                        |  |                          | 0.20                  | 0.30                       |
|                                  | Identify and secure Resources needed: People Facility, Equipment   | Develop the competency based performance requirements in core functional areas of ARD.  | Define the health&safety standards as well as quality standards for the working environment and equipment for the office environment. Prepare a 5-yr plan for updating/upgrading the working environment and equipment.                    | Implement the 5-yr plan for updating/upgrading the working environment and equipment.  | Implement the 5-yr plan for updating/upgrading the working environment and equipment.  | Implement the 5-yr plan for updating/upgrading the working environment and equipment.  |                       |                              |                            |                      |               |                             |                      |                        |  |                          | -                     | -                          |
|                                  | Identify and Initiate Internal Staff Transfer  | Carry out competency levels assessment in core functions of the ARD in HQ and prepare a long term staff training/transfer plan.   | Implement the long term staff training/transfer plan.  | Implement the long term staff training/transfer plan.  | Implement the long term staff training/transfer plan.  | Implement the long term staff training/transfer plan.  |                       |                              |                            |                      |               |                             |                      |                        |  |                          | -                     | -                          |
|                                  | Advocate for changes to Salary Structure   | Develop a proposal for new Pay & Grade system based on revised qualification and performance requirements.  | Implement the new Pay & Grade system accompanied with strictly monitored and transparent recruitment, performance appraisal and staff development practices.   | Implement the new Pay & Grade system accompanied with strictly monitored and transparent recruitment, performance appraisal and staff development practices. | Implement the new Pay & Grade system accompanied with strictly monitored and transparent recruitment, performance appraisal and staff development practices. | Implement the new Pay & Grade system accompanied with strictly monitored and transparent recruitment, performance appraisal and staff development practices. |                       |                              |                            |                      |               |                             |                      |                        |  |                          | 0.10                  | 0.30                       |

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|----------------------------------|---|--|---|---|---|---|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|--|-----------------------------------|--------------------------|-----------------------|----------------------------|
|                                  |   |  |   |   |   |   | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organizations | Time required | Visibility of reform impact | PFM Competency |  |                                   |                          | TA Support (National) | TA Support (International) |
|                                  |   |  |   |   |   |   |                       |                              |                            |                      |               |                             |                |  |                                   |                          |                       |                            |
| F                                | <b>4. Lead and Manage Establishment of a Centralized Risk Based Compliance Unit (POA 2: Ensure Effective Risk Management )</b>                            | Ensure the concept of centralized risk assessment is implemented. Ensure appropriate resources are available to effectively develop process  | Ensure the concept of centralized risk assessment is implemented and enhance the centralize risk assessment           | Ensure the concept of centralized risk assessment is implemented and enhance the centralize risk assessment           | Ensure the concept of centralized risk assessment is implemented and enhance the centralize risk assessment           | Ensure the concept of centralized risk assessment is implemented and enhance the centralize risk assessment           | High                  | Moderate                     | Substantial                | Substantial          | High          | Substantial                 | High           | Budget Department                                | Central Bank of Afghanistan (DAB) | 3rd party data sources   | 0.10                  | 0.20                       |
|                                  | Establish and Chair a Senior Compliance Committee to approve risk mitigation strategies and monitor progress in mitigating risk.                          | Establish a Senior Management Committee consisting of all Directors and Chaired by the DG. Ensure committee meets at least on a bi-monthly basis to make decisions in a timely manner to mitigate compliance and institutional risk. | Ensure committee meets on a monthly basis to make decisions in a timely manner  | Ensure committee meets on a monthly basis to make decisions in a timely manner  | Ensure committee meets on a monthly basis to make decisions in a timely manner  | Ensure committee meets on a monthly basis to make decisions in a timely manner  |                       |                              |                            |                      |               |                             |                |  |                                   |                          | 0.10                  | 0.20                       |
| F                                | <b>5. Lead and Manage efforts to enhance Automation / Information and Communication (POA 1: Ensure the integrity of the registered taxpayer database)</b> | Enhance Automation capabilities to reduce manual activities, increase efficiency and mitigate vulnerability of Fraud.  | Enhance Automation capabilities to reduce manual activities, increase efficiency and mitigate vulnerability of Fraud. | Enhance Automation capabilities to reduce manual activities, increase efficiency and mitigate vulnerability of Fraud. | Enhance Automation capabilities to reduce manual activities, increase efficiency and mitigate vulnerability of Fraud. | Enhance Automation capabilities to reduce manual activities, increase efficiency and mitigate vulnerability of Fraud. | High                  | Substantial                  | Substantial                | High                 | High          | Substantial                 | Moderate       | E-Government                                     | Cabinet                           | Civil Service Commission | 0.20                  | 0.30                       |
|                                  | Ensure Bank Interface implemented   | Ensure Implementation and support of Bank interface  | Ensure Bank Interface implemented   | Ensure Bank Interface implemented   | Ensure Bank Interface implemented   | Ensure Bank Interface implemented   |                       |                              |                            |                      |               |                             |                |  |                                   |                          | 0.20                  | 0.20                       |
|                                  | Ensure Custom interface implemented   | Ensure implementation and support of Customs Interface   | Ensure customs interface implemented and integrated with SIGTAS   | Ensure Bank interface implemented   | Ensure Bank interface implemented   | Ensure Bank interface implemented   |                       |                              |                            |                      |               |                             |                |  |                                   |                          | 0.20                  | -                          |
|                                  | Development and Implementation of Electronic Services   | Develop E-Filing and Implement in LTO as pilot   | Implement E-Filing in MTO, Pilot E-Payment in LTO   | E-Registration Development and Implementation; Implement E-Filing in 1 zone and Implement E-Payment in MTO            | Implement E-Filing in 2 more zones and Implement E-Payment in 1 zone  | Implement E-Filing in 2 more zones and Implement E-Payment in 2 more zones  |                       |                              |                            |                      |               |                             |                |  |                                   |                          | 0.20                  | 0.50                       |
| F                                | <b>6. Manage, support and follow up of ARD Benchmarks (POA 9 - Accountability and Transparency)</b>   | Ensure the benchmarks follow up and achieve the target based on milestones agreed and improved Tax Administration  | Ensure the benchmarks follow up and achieve the target based on milestones agreed and improved Tax Administration     | Ensure the benchmarks follow up and achieve the target based on milestones agreed and improved Tax Administration     | Ensure the benchmarks follow up and achieve the target based on milestones agreed and improved Tax Administration     | Ensure the benchmarks follow up and achieve the target based on milestones agreed and improved Tax Administration     | High                  | High                         | High                       | Substantial          | High          | Substantial                 | Moderate       | Budget Department                                | Cabinet                           | Civil Service Commission | 0.30                  | -                          |
|                                  | Follow up and support of IMF benchmarks for ARD   | Follow up and support of IMF benchmarks for ARD  | Follow up and support of IMF benchmarks for ARD   | Follow up and support of IMF benchmarks for ARD   | Follow up and support of IMF benchmarks for ARD   | Follow up and support of IMF benchmarks for ARD   |                       |                              |                            |                      |               |                             |                |  |                                   |                          | 0.30                  | -                          |
|                                  | Set, Follow up and support of NDP benchmarks for ARD  | Set Follow up and support of NDP benchmarks for ARD  | Follow up and support of NDP benchmarks for ARD   | Follow up and support of NDP benchmarks for ARD   | Follow up and support of NDP benchmarks for ARD   | Follow up and support of NDP benchmarks for ARD   |                       |                              |                            |                      |               |                             |                |  |                                   |                          | 0.30                  | -                          |
|                                  | Follow up and support of IP-triggers and WB benchmarks  | Follow up and support of IP-triggers and WB benchmarks   | Follow up and support of IP-triggers and WB benchmarks  | Follow up and support of IP-triggers and WB benchmarks  | Follow up and support of IP-triggers and WB benchmarks  | Follow up and support of IP-triggers and WB benchmarks  |                       |                              |                            |                      |               |                             |                |  |                                   |                          | 0.30                  | -                          |
|                                  | Follow up and support of DPGs benchmarks of ARD   | Follow up and support of DPGs benchmarks of ARD  | Follow up and support of DPGs benchmarks of ARD   | Follow up and support of DPGs benchmarks of ARD   | Follow up and support of DPGs benchmarks of ARD   | Follow up and support of DPGs benchmarks of ARD   |                       |                              |                            |                      |               |                             |                |  |                                   |                          | 0.30                  | -                          |
| ##                               | <b>RD: Large Taxpayers Office</b>   |  |   |   |   |   |                       |                              |                            |                      |               |                             |                |  |                                   |                          | 0.09                  | 0.00                       |
|                                  | <b>A- IMPROVE ADMINISTRATION AND COLLECTION OF TAX TO INCREASE REVENUE</b>  |  |   |   |   |   |                       |                              |                            |                      |               |                             |                |  |                                   |                          |                       |                            |
| H                                | <b>1. Oversee Implementation of LTO 5-Year Strategic Plan (POA 9: Accountability and Transparency)</b>  | Review and Modify of 5 Year Plan via a series of management sessions as needed to ensure progress is being made in developing an effective and efficient tax administration  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Substantial           | Moderate                     | Substantial                | Substantial          | High          | Moderate                    | Substantial    | B.O Customs Department                           | A.O Office of the Minister        |                          | -                     | -                          |
|                                  | Ensure all key managers understand and participate in process   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting  | Include monthly progress updates on agenda of Management staff meeting  | Include monthly progress updates on agenda of Management staff meeting  | Include monthly progress updates on agenda of Management staff meeting  |                       |                              |                            |                      |               |                             |                |  |                                   |                          | -                     | -                          |
|                                  | Conduct periodic assessment to ensure key commitments remain on track   | Conduct weekly meetings with sub-directors and performance track and assessment including strategic plan   | Conduct weekly meetings with sub-directors and performance track and assessment.                                      | Conduct weekly meetings with sub-directors and performance track and assessment.                                      | Conduct weekly meetings with sub-directors and performance track and assessment.                                      | Conduct weekly meetings with sub-directors and performance track and assessment.                                      |                       |                              |                            |                      |               |                             |                |  |                                   |                          | -                     | -                          |
|                                  | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met   |                       |                              |                            |                      |               |                             |                |  |                                   |                          | -                     | -                          |
|                                  | Ensure strategic plans are aligned with the criteria outlined in TADAT to ensure improvements in tax administration based upon international practice.    | Ensure strategic plans are aligned with TADAT criteria – Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the the next 5 years  | Ensure improvements in 50% of TADAT criteria's to secure a rating of at least a "C"                                   | Ensure improvements in 80% of TADAT criteria's to secure a rating of at least a "C"                                   | Ensure improvements in 50% of TADAT criteria's to secure a rating of at least a "B"                                   | Ensure improvements in 50% of TADAT criteria's to secure a rating of at least a "B"                                   |                       |                              |                            |                      |               |                             |                |  |                                   |                          | -                     | -                          |
| F                                | <b>2. Reduce Opportunities for Corruption by LTO Staff and Taxpayers (POA 9: Accountability and Transparency)</b>   | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training   | Conduct Annual Code of Conduct Training   | Conduct Annual Code of Conduct Training   | Conduct Annual Code of Conduct Training   | High                  | High                         | High                       | Moderate             | High          | Moderate                    | Moderate       | The High Office of Oversight and Anti Corruption |                                   |                          | 0.10                  | -                          |
|                                  | Conduct Annual Code of Conduct Training   | Conduct Code of Conduct Training   | Conduct Code of Conduct Training  | Conduct Code of Conduct Training  | Conduct Code of Conduct Training  | Conduct Code of Conduct Training  |                       |                              |                            |                      |               |                             |                |  |                                   |                          | -                     | -                          |
|                                  | Establishment of one window Taxpayers support centre  | Construction of a new office building with an idea of one window taxpayers support center to reduce the interaction between the taxpayers and LTO's employees  | Fully operational one window large taxpayer support centre  | Fully operational one window large taxpayer support centre  | Fully operational one window large taxpayer support centre  | Fully operational one window large taxpayer support centre  |                       |                              |                            |                      |               |                             |                |  |                                   |                          | -                     | -                          |
|                                  | Initiate timely investigation and actions in cases where corruption is suspected  | Initiate timely investigation where corruption is suspected take immediate action and re-organizing staff  | Initiate timely investigation where corruption is suspected take immediate action                                     | Initiate timely investigation where corruption is suspected take immediate action                                     | Initiate timely investigation where corruption is suspected take immediate action                                     | Initiate timely investigation where corruption is suspected take immediate action                                     |                       |                              |                            |                      |               |                             |                |  |                                   |                          | -                     | -                          |

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|----------------------------------|---|--|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|---------------------------------------|-------------------------------------|-----------------------------------|---------------------------------|--------------------------------------|
|                                  |   |  |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency |                                       |                                     |                                   |                                 |                                      |
|                                  | Ensure all relevant business processes are automated to provide proper audit trails   | Mapping all the current process of LTO and making a gap analysis based on the international best practices. The analysis will result in removing extra steps (Bureaucracies) in the process.   | Re-engineering and automation of all the process   | Implementation and support of business process to provide proper audit trails for business simplification  | Implementation and support of business process to provide proper audit trails for business simplification  | Implementation and support of business process to provide proper audit trails for business simplification  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.40                            |                                      |
| F                                | <b>3. Ensure the Integrity of the LTO Registered Taxpayer Database (SIGTAS)</b><br><b>(POA 1: Integrity to Registered Taxpayer in Database)</b>                                     | Implement Automated capabilities to the extent developed to reduce manual activities, increase efficiency and mitigate vulnerability of Fraud ... Pilot E-Filing LTO Pending approval of Parliament                                  | Pilot expanded E-Payment   | E-Registration Development and Implementation  | Execution, implement and expansion of Electronic system in LTO   | Execution, implement and expansion of Electronic system in LTO   | High                  | Substantial                  | Substantial                | Substantial          | High          | Substantial                 | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture |                                   | 0.06                            |                                      |
|                                  | SIGTAS implementation and support in all offices of LTO   | Implementat and support of SIGTAS new features to the LTO department   | Implementat and support of SIGTAS new features to the LTO department   | Implementat and support of SIGTAS new features to the LTO department   | Implementat and support of SIGTAS new features to the LTO department   | Implementat and support of SIGTAS new features to the LTO department   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                                 |                                      |
|                                  | Ensure all taxpayer registration, filing and payment transactions are properly reflected in SIGTAS  | Ensure all taxpayers registration, filing, payment, assessments, Withholding and BRT returns are captured into SIGTAS  | Ensure all taxpayers registration, filing, payment, re-assessments, Withholding and BRT returns and outstanding re-assessments are captured and recorded into SIGTAS   | Ensure all taxpayers registration, filing, payment, re-assessments, Withholding and BRT returns and outstanding re-assessments are captured and recorded into SIGTAS   | Ensure all taxpayers registration, filing, payment, re-assessments, Withholding and BRT returns and outstanding re-assessments are captured and recorded into SIGTAS   | Ensure all taxpayers registration, filing, payment, re-assessments, Withholding and BRT returns and outstanding re-assessments are captured and recorded into SIGTAS   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                                 |                                      |
|                                  | Ensure all modifications to taxpayer accounts are properly updated into SIGTAS  | Ensure Audit Reassessments are recorded in SIGTAS  | Utilizing the Data Integrity Register to resolve problem accounts as a means of cleaning up the data base.   | Utilizing the Data Integrity Register to resolve problem accounts as a means of cleaning up the data base.   | Utilizing the Data Integrity Register to resolve problem accounts as a means of cleaning up the data base.   | Utilizing the Data Integrity Register to resolve problem accounts as a means of cleaning up the data base.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.20                            |                                      |
|                                  | Ensure SIGTAS database is clean of inactive, invalid and duplicate records  | Utilizing the Data Integrity Register to resolve problem accounts as a means of cleaning up the data base.   | Ensure SIGTAS database is clean up of duplicate records and inactive   | Ensure SIGTAS database is clean up of duplicate records and inactive   | Ensure SIGTAS database is clean up of duplicate records and inactive   | Ensure SIGTAS database is clean up of duplicate records and inactive   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.10                            |                                      |
|                                  | Implement initiatives to detect unregistered taxpayers - especially those representing high revenue risk  | Implement initiative to detect unregistered taxpayers especially those representing high revenue risk.   | Implement initiative to detect unregistered taxpayers especially those representing high revenue risk.   | Implement initiative to detect unregistered taxpayers especially those representing high revenue risk.   | Implement initiative to detect unregistered taxpayers especially those representing high revenue risk.   | Implement initiative to detect unregistered taxpayers especially those representing high revenue risk.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                                 |                                      |
|                                  | Develop a strategy for identifying and addressing inactive taxpayers  | Identify inactive taxpayers and take appropriate actions   | Identify inactive taxpayers and take appropriate actions   | Identify inactive taxpayers and take appropriate actions   | Identify inactive taxpayers and take appropriate actions   | Identify inactive taxpayers and take appropriate actions   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                                 |                                      |
|                                  | Develop a Strategy for addressing dormant companies   | Identify Dormant taxpayers and take appropriate actions  | Implement the strategy of addressing dormant companies   | Enhance the existent strategy of addressing dormant companies based on the requirement of the department   | Enhance the existent strategy of addressing dormant companies based on the requirement of the department   | Enhance the existent strategy of addressing dormant companies based on the requirement of the department   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                                 |                                      |
| F                                | <b>4. Enhance Risk Based Compliance Methodology</b><br><b>(POA 2 Risk Management)</b>   | Incorporate SIGTAS generated risk based criteria's into case selection process - initiate efforts to minimize institutional risk   | Incorporate Computer Assisted Auditing Techniques into the Overall audit proce   | Incorporate Computer Assisted Auditing Techniques into the Overall audit proce   | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment   | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment   | High                  | Substantial                  | Substantial                | High                 | High          | Substantial                 | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture | Central Bank of Afghanistan (DAB) | 0.17                            | 0.03                                 |
|                                  | Incorporate SIGTAS generated risk based criteria's into case selection process  | Incorporate SIGTAS generated risk based criteria's into case selection process   | Risk Based Assessment committee utilized to validate centralized risk assessment process   | Risk Based Assessment committee utilized to validate centralized risk assessment process   | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment   | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.10                            |                                      |
|                                  | Implementation and support of centralized automated risk assessment process   | Support and coordinate with RBC Sudirectorate and RSD department for implementation and further refinement of risk assessment processes  | support and coordinate with RBC Sudirectorate RSD department for further refinement / implementation.  | support and coordinate with RBC Sudirectorate RSD department for further refinement / implementation.  | support and coordinate with RBC Sudirectorate RSD department for further refinement / implementation.  | support and coordinate with RBC Sudirectorate RSD department for further refinement / implementation.  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.20                            |                                      |
|                                  | Initiate monthly monitoring of Key Performance Indicators to ensure programs are having a positive impact against targets   | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criterias. Initiate timely actions to correct negative trends                          | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criterias. Initiate timely actions to correct negative trends  | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criterias. Initiate timely actions to correct negative trends  | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criterias. Initiate timely actions to correct negative trends  | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criterias. Initiate timely actions to correct negative trends  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.20                            | 0.10                                 |
|                                  | Develop a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption and reduce lack of public confidence. | Implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers).   | Develop a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption: 2- Implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers). | Implement a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption: 2- Implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers). | Improve a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption: 2- Implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers). | Improve a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption: 2- Implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers). |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.2                             |                                      |
| F                                | <b>5. Establish process to take timely actions on taxpayer who do not file or pay on time.</b><br><b>(POA 4 filling &amp; POA 5 payment)</b>  | Explore ways to utilize 3rd party resources available more effectively - such as the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA), Registry of Securing Charges on Movable Property (Tax Lien), etc. | Explore ways to utilize 3rd party resources available more effectively - such as the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA), Registry of Securing Charges on Movable Property (Tax Lien), etc.   | Explore ways to utilize 3rd party resources available more effectively - such as the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA), Registry of Securing Charges on Movable Property (Tax Lien), etc.   | Explore ways to utilize 3rd party resources available more effectively - such as the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA), Registry of Securing Charges on Movable Property (Tax Lien), etc.   | Explore ways to utilize 3rd party resources available more effectively - such as the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA), Registry of Securing Charges on Movable Property (Tax Lien), etc.   | Substantial           | Substantial                  | Substantial                | Moderate             | High          | Moderate                    | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture | Central Bank of Afghanistan (DAB) | 0.16                            |                                      |

| Priority Status: Flagship, H M L | PLANNED ACTION   | 1396-2017  | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support                  |                                     |        |                       |                            |
|----------------------------------|--|--|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|---------------------------------------|-------------------------------------|--------|-----------------------|----------------------------|
|                                  |  |  |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organizations | Time required | Visibility of reform impact | PFM Competency | Inst 4                                | Inst 5                              | Inst 6 | TA Support (National) | TA Support (International) |
|                                  | Initiate real time monitoring processes to identify taxpayers who do not file and pay timely and initiate timely actions to pursue inactive and nonfilers.                                 | Real time monitoring with immediate follow-up by Case Management and Enforcement when appropriate -- conduct regular meetings with departments for timely actions.   | Real time monitoring with immediate follow-up by Case Management and Enforcement when appropriate -- conduct regular meetings with departments for timely actions.   | Real time monitoring with immediate follow-up by Case Management and Enforcement when appropriate -- conduct regular meetings with departments for timely actions.   | Real time monitoring with immediate follow-up by Case Management and Enforcement when appropriate -- conduct regular meetings with departments for timely actions.   | Real time monitoring with immediate follow-up by Case Management and Enforcement when appropriate -- conduct regular meetings with departments for timely actions.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.10                  | -                          |
|                                  | Explore ways to utilize 3rd party resources available - such as the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA) and Tax LIEN                              | Explore ways to utilize resources available through the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA) and utilization of Tax Lien source.   | Explore ways to utilize resources available through the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA) and utilization of Tax Lien source.   | Explore ways to utilize resources available through the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA) and utilization of Tax Lien source.   | Explore ways to utilize resources available through the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA) and utilization of Tax Lien source.   | Explore ways to utilize resources available through the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA) and utilization of Tax Lien source.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.10                  | -                          |
|                                  | Timely assertion of penalties to deter non-compliance  | Timely assertion of penalties to deter Non-compliance  | Timely assertion of penalties to deter Non-compliance  | Timely assertion of penalties to deter Non-compliance  | Timely assertion of penalties to deter Non-compliance  | Timely assertion of penalties to deter Non-compliance  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.10                  | -                          |
|                                  | Review legislation and make further enhancements to further strengthen the penalty provisions as a means to deter non-compliance   | Review and recommend suggestion to the legislation and make further enhancements to further strengthen the penalty provision as a means to deter Non-Compliance. With close coordination Legal and policy Directorate. | Review and recommend suggestion to the legislation and make further enhancements to further strengthen the penalty provision as a means to deter Non-Compliance. With close coordination Legal and policy Directorate. | Review and recommend suggestion to the legislation and make further enhancements to further strengthen the penalty provision as a means to deter Non-Compliance. With close coordination Legal and policy Directorate. | Review and recommend suggestion to the legislation and make further enhancements to further strengthen the penalty provision as a means to deter Non-Compliance. With close coordination Legal and policy Directorate. | Review and recommend suggestion to the legislation and make further enhancements to further strengthen the penalty provision as a means to deter Non-Compliance. With close coordination Legal and policy Directorate. |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       | -                          |
|                                  | Regular reports on tax arrears recording and reporting   | Ensure Data properly reflected in SIGTAS to generate timely accounts receivable reports  | Ensure Data properly reflected in SIGTAS to generate timely accounts receivable reports  | Ensure Data properly reflected in SIGTAS to generate timely accounts receivable reports  | Ensure Data properly reflected in SIGTAS to generate timely accounts receivable reports  | Regular reports on tax arrears recording and reporting   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.40                  | -                          |
|                                  | Regular reports on reconciliation of tax assessments, collections and transfers  | Ensure Data properly reflected in SIGTAS to generate timely accounts receivable reports  | Regular reports on reconciliation of tax assessments, collections and transfers  | Regular reports on reconciliation of tax assessments, collections and transfers  | Regular reports on reconciliation of tax assessments, collections and transfers  | Regular reports on reconciliation of tax assessments, collections and transfers  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.20                  | -                          |
| H                                | <b>6. Enhance Public Awareness / Taxpayer Awareness programs to further enhance voluntary compliance (NOTE: Supporting Role to Public Awareness) (POA 3- Support Voluntary Compliance)</b> | Test and launch concepts with taxpayers and use a phased approach to implement new, or refine existing programs and services.  | Establish a call center with modern call distribution and automated answering capabilities for taxpayer contacts through which taxpayers can receive telephone assistance via a toll-free telephone line               | Improve the public awareness program, educate the existent and new tax payers. On periodic based develop and implement taxpayer survey program   | Improve the public awareness program, educate the existent and new tax payers. On periodic based develop and implement taxpayer survey program   | Improve the public awareness program, educate the existent and new tax payers. On periodic based develop and implement taxpayer survey program   | High                  | High                         | High                       | Substantial          | High          | Moderate                    | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture |        | 0.23                  | -                          |
|                                  | Identify and recommend those areas of non compliance which could be addressed through Public Awareness Campaigns   | Utilizing information secured from the routine interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns   | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns  | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns  | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns  | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.10                  | -                          |
|                                  | Solicit taxpayer input before implementing new policies and procedures   | Test and launch concepts with taxpayers and use a phased approach to implement new, or refine existing programs and services.  | Establish a call center with modern call distribution and automated answering capabilities for taxpayer contacts through which taxpayers can receive telephone assistance via a toll-free telephone line               | Enhance and follow up of call center with modern call distribution and automated answering capabilities for taxpayer contacts through which taxpayers can receive telephone assistance via a toll-free telephone line  | Enhance and follow up of call center with modern call distribution and automated answering capabilities for taxpayer contacts through which taxpayers can receive telephone assistance via a toll-free telephone line  | Enhance and follow up of call center with modern call distribution and automated answering capabilities for taxpayer contacts through which taxpayers can receive telephone assistance via a toll-free telephone line  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.20                  | -                          |
|                                  | Support periodic Internally driven taxpayer survey process to continuously assess the level of taxpayer satisfaction   | Support Periodic taxpayer survey to detect common problems by Auditors on sector wise. Utilize feedback to improve performance   | Support Periodic taxpayer survey to detect common problems by Auditors on sector wise.   | Support Periodic taxpayer survey to detect common problems by Auditors on sector wise.   | Support Periodic taxpayer survey to detect common problems by Auditors on sector wise.   | Support Periodic taxpayer survey to detect common problems by Auditors on sector wise.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       | -                          |
|                                  | Develop an approach to recognize good taxpayers on their contribution to tax compliance  | Enhancement for acknowledgment of Good Tax payer who are in compliance with Taxes  | Enhancement for acknowledgment of Good Tax payer who are in compliance with Taxes  | Enhancement for acknowledgment of Good Tax payer who are in compliance with Taxes  | Enhancement for acknowledgment of Good Tax payer who are in compliance with Taxes  | Enhancement for acknowledgment of Good Tax payer who are in compliance with Taxes  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.50                  | -                          |
| <b>B: BROADEN TAX BASE</b>       |  |  |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |
|                                  | <b>7. Developed policy to shift extractive companies from STO and MTO to LTO, and</b>  | Implement a strategy to transfer all the extractive companies from STO, MTO to LTO.  | Create a Committee to audit those cases who have been transferred  | Follow up and track extractive companies who are not compliant with National Law   | Follow up and track extractive companies who are not compliant with National Law   | Follow up and track extractive companies who are not compliant with National Law   | Moderate              | Moderate                     | Substantial                | Substantial          | High          | High                        | Moderate       | Cabinet                               |                                     |        |                       | -                          |
|                                  | Implement a strategy to transfer all the extractive companies from STO, MTO to LTO.  | Implement a strategy to transfer all the extractive companies from STO, MTO to LTO.  | Create a Committee to audit those cases who have been transferred  | Follow up and track extractive companies who are not compliant with National Law   | Follow up and track extractive companies who are not compliant with National Law   | Follow up and track extractive companies who are not compliant with National Law   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       | -                          |
|                                  | <b>8. Focus on AVIATION sector</b>   | Implement a strategy to follow up on those companies that have not filed in the last years.  | Follow up and track those different companies that needs to be compliant.  | Full audit of last 5 years to be audited and strengthen the different sector   | Full audit of last 5 years to be audited and strengthen the different sector   | Full audit of last 5 years to be audited and strengthen the different sector   | Substantial           | Moderate                     | High                       | Substantial          | High          | High                        | Moderate       | Cabinet                               |                                     |        |                       | -                          |
|                                  | Implement a strategy to follow up on those companies that have not filed in the last years.  | Implement a strategy to follow up on those companies that have not filed in the last years.  | Follow up and track those different companies that needs to be compliant.  | Full audit of last 5 years to be audited and strengthen the different sector   | Full audit of last 5 years to be audited and strengthen the different sector   | Full audit of last 5 years to be audited and strengthen the different sector   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       | -                          |
| F                                | <b>9. Implement VAT</b>  | Review and update where necessary VAT policies and procedures  | Finalize VAT Structure considering impact of voluntary registration of taxpayers   | Secure VAT refund budget for refunds due at end of 1399  | Secure VAT refund budget for refunds due at end of 1400  | Secure VAT refund budget for refunds due at end of 1401  | Substantial           | Substantial                  | Moderate                   | Substantial          | High          | Substantial                 | Moderate       | Cabinet                               |                                     |        |                       | -                          |

| Priority Status: Flagship, H M L | PLANNED ACTION   | 1396-2017   | 1397-2018   | 1398-2019   | 1399-2020   | 1400-2021   | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support     |                        |        |                       |                            |      |
|----------------------------------|--|---|---|---|---|---|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|--------------------------|------------------------|--------|-----------------------|----------------------------|------|
|                                  |  |   |   |   |   |   | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency | Inst 4                   | Inst 5                 | Inst 6 | TA Support (National) | TA Support (International) |      |
|                                  | Finalize VAT Master List   |   |   | Finalize VAT Structure considering impact of voluntary registration of taxpayers  | Secure VAT refund budget for refunds due at end of 1400   | Secure VAT refund budget for refunds due at end of 1401   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | Incorporate VAT Policy and Procedures into current business processes  | Review and update all VAT training material and presentation based on changes.  | Update Tashkeel for VAT implementation  | VAT Systems Readiness (SIGTAS and ASYCUDA)  | Support and implement VAT Systems Readiness (SIGTAS and ASYCUDA)  | Support and implement VAT Systems Readiness (SIGTAS and ASYCUDA)  |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | Ensure update all VAT guides and taxpayer education material   | Review and update all VAT guides and taxpayer education material  | Retraining of VAT Staff and other relevant ARD and ACD staff  | Voluntary and un-voluntary Registration of VAT taxpayers  | Voluntary and un-voluntary Registration of VAT taxpayers  | Voluntary and un-voluntary Registration of VAT taxpayers  |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | Public outreach and seminars programs  | Initial Planning Phase of Outreach to Stakeholders and relevant Ministries.   | General awareness and tax payer education on VAT  | VAT implemented on 1 Jaadi 1398   | Support, implementation and enhance VAT at the central and provincial level   | Support, implementation and enhance VAT at the central and provincial level   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | Organize and establish sufficient staff for VAT department   | Work on estimation resources need and structure of VAT department including next year Tashkeel.   | Approved the Tashkeel of VAT department for implementation purpose  | Implementat VAT and regular assessment of it.   | Implementat VAT and regular assessment of it.   | Implementat VAT and regular assessment of it.   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | <b>C: ENSURE CAPACITY DEVELOPMENT PROGRAMS</b>   |   |   |   |   |   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
| H                                | <b>10. Enhance Institutional Development and Capacity building programs (POA 2 - Institutional Risk)</b>   | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders.                | Advocate for the establishment of a reward system based on performance results  | Advocate for the establishment of a reward system based on performance results  | Advocate for the establishment of a reward system based on performance results  | Advocate for the establishment of a reward system based on performance results  | High                  | Moderate                     | High                       | Substantial          | High          | Moderate                    | Moderate       | Civil Service Commission |                        |        |                       |                            |      |
|                                  | Advocate for the ability to recruit staff with the appropriate skill sets  | Foster a collaborative and inclusive environment that values engagement and generates innovation through diverse ideas and experiences                                      | Advocate for the establishment of a reward system based on performance results  | Advocate for the establishment of a reward system based on performance results  | Advocate for the establishment of a reward system based on performance results  | Advocate for the establishment of a reward system based on performance results  |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | Advocate for a wage and rewards system to recruit and retain qualified personnel.  | Advocate for a wage and rewards system to recruit and retain qualified personnel.   | Advocate for a wage and rewards system to recruit and retain qualified personnel.   | Advocate for a wage and rewards system to recruit and retain qualified personnel.   | Advocate for a wage and rewards system to recruit and retain qualified personnel.   | Advocate for a wage and rewards system to recruit and retain qualified personnel.   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | Establish knowledge management practices that capture enterprise wide expertise, disseminate best practices and promote knowledge sharing across LTO   | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders.                | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
| F                                | <b>12. Strengthen Audit Program (POA 6 - Accurate Reporting in Declaration &amp; POA 2 Institutional Risk)</b>   | Implement a Continuing Education Program with a focus on emerging issues  | Train Audit staff on Computer Assisted Auditing Techniques  | Identified candidates from LTO directorate and support from donor or MoF.   | Identified candidates from LTO directorate and support from donor or MoF.   | Identified candidates from LTO directorate and support from donor or MoF.   | High                  | Substantial                  | High                       | Moderate             | High          | Substantial                 | Moderate       |                          |                        |        |                       | 0.13                       |      |
|                                  | Provide employees with the tools and training to further develop skill proficiency and improve business performance                                    | Train Audit staff on Computer Assisted Auditing Techniques  | Train Audit staff on Computer Assisted Auditing Techniques  | Identified candidates from LTO directorate and support from donor or MoF.   | Identified candidates from LTO directorate and support from donor or MoF.   | Identified candidates from LTO directorate and support from donor or MoF.   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            | 0.10 |
|                                  | Ensure all managers, team leaders, and auditors receive training in the use of various guidelines and manuals  | Provide auditors the relevant trainings to the new staff on income tax law, Tax administration law, guides and manuals  | Provide auditors the relevant trainings to all LTO staff for amendments on Income tax law, Tax administration law, guides and manuals                       | Provide auditors the relevant trainings to all LTO staff for amendments on Income tax law, Tax administration law, guides and manuals                       | Provide auditors the relevant trainings to all LTO staff for amendments on Income tax law, Tax administration law, guides and manuals                       | Provide auditors the relevant trainings to all LTO staff for amendments on Income tax law, Tax administration law, guides and manuals                       |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            | 0.10 |
|                                  | Ensure Capacity to Deliver Programs and staff trained in intermediate and advance audit skills.  | Implement a Continuing Education Program with a focus on emerging issues  | Implement a Continuing Education Program with a focus on emerging issues  | Implement a Continuing Education Program with a focus on emerging issues and exposures on Audit   | Implement a Continuing Education Program with a focus on emerging issues  | Implement a Continuing Education Program with a focus on emerging issues  |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            | 0.20 |
| FFF                              | <b>RD: Medium Taxpayers Office</b>   |   |   |   |   |   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | <b>A: IMPROVE ADMINISTRATION AND COLLECTION OF TAX TO INCREASE REVENUE</b>   |   |   |   |   |   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
| H                                | <b>1. Oversee Implementation of MTO 5-Year Strategic Plan (POA 9: Accountability and Transparency)</b>   | Review and Modify of 5 Year Plan via a series of management sessions as needed to ensure progress is being made in developing an effective and efficient tax administration | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Substantial           | Moderate                     | Substantial                | Substantial          | High          | Moderate                    | Substantial    | Customs Department       | Office of the Minister |        |                       |                            |      |
|                                  | Ensure all key managers understand and participate in process  | Include monthly progress updates on agenda of Management staff meeting  | Include monthly progress updates on agenda of Management staff meeting  | Include monthly progress updates on agenda of Management staff meeting  | Include monthly progress updates on agenda of Management staff meeting  | Include monthly progress updates on agenda of Management staff meeting  |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track   | Conduct periodic assessment to ensure key commitments remain on track   | Conduct periodic assessment to ensure key commitments remain on track   | Conduct periodic assessment to ensure key commitments remain on track   | Conduct periodic assessment to ensure key commitments remain on track   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
|                                  | Ensure Strategic plans are aligned with the criteria outlined in TADAT to ensure improvements in tax administration based upon international practice. | Ensure strategic plans are aligned with TADAT criteria -- Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the the next 5 years.     | Ensure improvements in 50% of TADAT criteria's to secure a rating of at least a "C"   | Ensure improvements in 80% of the TADAT criteria's to secure a rating of at least a "C"   | Ensure improvements in 50% of TADAT criteria's to secure a rating of at least a "B"   | Ensure improvements in 50% of TADAT criteria's to secure a rating of at least a "B"   |                       |                              |                            |                      |               |                             |                |                          |                        |        |                       |                            |      |
| F                                | <b>2. Reduce Opportunities for Corruption by MTO Staff and Taxpayers (POA 9: Accountability and Transparency)</b>                                      | Assist the prosecution against the corruption and automation of SIGTAS and expansion  | Assist the prosecution against the corruption and automation of SIGTAS and expansion  | Assist the prosecution against the corruption and automation of SIGTAS and expansion  | Assist the prosecution against the corruption and automation of SIGTAS and expansion  | Assist the prosecution against the corruption and automation of SIGTAS and expansion  | Substantial           | Substantial                  | High                       | Moderate             | High          | High                        | Moderate       | Office of the Minister   |                        |        |                       |                            |      |

| Priority Status: Flagship, H M L | PLANNED ACTION  | 1396-2017  | 1397-2018   | 1398-2019   | 1399-2020   | 1400-2021   | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support                  |                                     |                                   |                       |                            |  |
|----------------------------------|---|--|---|---|---|---|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|---------------------------------------|-------------------------------------|-----------------------------------|-----------------------|----------------------------|--|
|                                  |   |  |   |   |   |   | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency | Inst 4                                | Inst 5                              | Inst 6                            | TA Support (National) | TA Support (International) |  |
|                                  | Initiate timely investigation and actions in cases where corruption is suspected  | Support the prosecution of staff members involved in corruption activities   | Support the prosecution of staff members involved in corruption activities  | Support the prosecution of staff members involved in corruption activities  | Support the prosecution of staff members involved in corruption activities  | Support the prosecution of staff members involved in corruption activities  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
|                                  | Ensure all relevant business processes are automated to provide proper audit trails   | Implement and support automation, and expand of SIGTAS modules and modification in the system in all offices   | Implement and support automation, and expand of SIGTAS modules and modification in the system in all offices  | Implement and support automation, and expand of SIGTAS modules and modification in the system in all offices  | Implement and support automation, and expand of SIGTAS modules and modification in the system in all offices  | Implement and support automation, and expand of SIGTAS modules and modification in the system in all offices  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
| F                                | <b>3. Ensure the Integrity of the MTO Registered Taxpayer Database (SIGTAS)</b><br><b>(POA 1: Integrity of the Reistered Taxpayer Base)</b> | Implement Automated capabilities to the extent developed to reduce manual activities, increase efficiency and mitigate vulnerability of Fraud.   | Pilot E-Filing MTO  | Pilot E-Registration in MTO   | Enhanced Datawarehousing Data Mining Capabilities   | Enhanced Datawarehousing Data Mining Capabilities   | High                  | Substantial                  | Substantial                | High                 | High          | Substantial                 | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture | Central Bank of Afghanistan (DAB) |                       |                            |  |
|                                  | Ensure SIGTAS is implemented in all offices   | Embed SIGTAS in all processes to the extent Developed  | Enhance the SIGTAS implementation and capabilities.   | Pilot E-Registration within MTO   | Identify and help facilitate securing 3rd party data to enhance compliance  | Identify and help facilitate securing 3rd party data to enhance compliance  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
|                                  | Ensure all taxpayer registration, filing and payment transactions are properly reflected in SIGTAS  | All taxpayer registration, filing and payment transaction are fully reflected in Sigtas. Ensure all Withholding and BRT Returns are captured into SIGTAS   | Pilot E-filing within MTO   | Target for 25% of MTO taxpayers to file electronically  | Target for 25% of MTO taxpayers to file electronically  | Target for 25% of MTO taxpayers to file electronically  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
|                                  | Accurate and reliable information on taxpayers to SIGTAS - Update taxpayer data cleaned of invalid and duplicated records.                  | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected. Utilizing the General Integrity Report resolve at least one of the 9 areas identified every 30 days  | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected. Utilizing the General Integrity Report resolve at least one of the 9 areas identified every 30 days                     | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected. Utilizing the General Integrity Report resolve at least one of the 9 areas identified every 30 days                     | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected. Utilizing the General Integrity Report resolve at least one of the 9 areas identified every 30 days                     | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected. Utilizing the General Integrity Report resolve at least one of the 9 areas identified every 30 days                     |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
| F                                | <b>4. Enhance Risk Based Compliance Methodology</b><br><b>(POA 2: Institutional Risk)</b>   | Initiate efforts to minimize institutional risk by utilization of SIGTAS reports,  | Incorporate Computer Assisted Auditing Techniques into the Overall audit proce  | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment  | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment  | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment  | Substantial           | Moderate                     | High                       | High                 | High          | Substantial                 | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture | Central Bank of Afghanistan (DAB) |                       |                            |  |
|                                  | Incorporate SIGTAS generated risk based criteria's into case selection process  | Utilize the SIGTAS generated reports to identify 50% of the cases selected for audit.  | Incorporate Computer Assisted Auditing Techniques into the Overall audit process  | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment  | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment  | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
|                                  | Analysis of Audit results and tax declaration.  | analysis of Audit results and tax declaration.   | analysis of Audit results and tax declaration.  | analysis of Audit results and tax declaration.  | analysis of Audit results and tax declaration.  | analysis of Audit results and tax declaration.  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
|                                  | Initiate monthly monitoring of Key Performance Indicators to ensure programs are having a positive impact against targets                   | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criteria's. Initiate timely actions to correct negative trends.  | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criteria's. Initiate timely actions to correct negative trends. | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criteria's. Initiate timely actions to correct negative trends. | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criteria's. Initiate timely actions to correct negative trends. | Analyze KPI's on a regular basis to ensure expected results are being realized and to determine if there is a need to make adjustment in risk criteria's. Initiate timely actions to correct negative trends. |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
|                                  | Analysis and track of third party information from a range of external sources -  | Analysis of third party information from a range of external sources.  | Analysis of third party information from a range of external sources and generate report .  | Match information from other governmental organizations to identify individuals and businesses that have not registered with the tax administration, but should have done so                                  | Match information from other governmental organizations to identify individuals and businesses that have not registered with the tax administration, but should have done so                                  | Match information from other governmental organizations to identify individuals and businesses that have not registered with the tax administration, but should have done so                                  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
| F                                | <b>5. Establish process to take timely actions on taxpayer who do not file or pay on time</b><br><b>(POA 4 Filing &amp; POA 5 Payment)</b>  | Explore ways to utilize 3rd party resources available more effectively- such as the Financial Transactions and Reports Analysis Center of Afghanistan (FINTRACA), Registry of Securing Charges on Movable Property (Tax Lien), etc.                                | Establish MOUs with ATRA to provide SMS package to inform late taxpayers. And Implement Advisory visit of tax payers which has outstanding returns due.   | Use of automated 3rd party to identify none filers and stop filers and take immediate action accordingly  | Enable SIGTAS system to send reminder email to none filers and stop filers automatically  | Assessment of tax payers compliance policy made during last 5 years and determine its out come  | Substantial           | Substantial                  | Substantial                | Moderate             | High          | Moderate                    | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture | Central Bank of Afghanistan (DAB) |                       |                            |  |
|                                  | Initiate real time monitoring processes to identify taxpayers who do not file and pay timely and initiate timely actions                    | Real time monitoring with immediate follow-up by Case Management and Enforcement when appropriate conduct regular meeting with departments for timely actions.   | Initiate real time monitoring processes to identify taxpayers who do not file and pay timely and initiate timely actions  | Initiate real time monitoring processes to identify taxpayers who do not file and pay timely and initiate timely actions  | Initiate real time monitoring processes to identify taxpayers who do not file and pay timely and initiate timely actions  | Initiate real time monitoring processes to identify taxpayers who do not file and pay timely and initiate timely actions  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
|                                  | Take timely enforcement actions to secure required tax returns and outstanding Payments   | Explore ways to utilize resources available through the Financial Transactions and Reports Analysis Center of Afghanistan (FINTRACA) Utilization of Registry of Securing Charges on Movable Property (Tax Lien) sources and freezing of accounts when appropriate. | Explore ways to utilize resources available through the Tax Lean and properly recorded in to SIGTAS   | Explore ways to utilize resources available through the Tax Lean and properly recorded in to SIGTAS   | Explore ways to utilize resources available through the Tax Lean and properly recorded in to SIGTAS   | Explore ways to utilize resources available through the Tax Lean and properly recorded in to SIGTAS   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |
|                                  | Regular reports on tax arrears recording and reporting  | Ensure Data properly reflected in SIGTAS to generate timely accounts receivable reports  | Regular reports on tax arrears recording and reporting  | Regular reports on tax arrears recording and reporting  | Regular reports on tax arrears recording and reporting  | Regular reports on tax arrears recording and reporting  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |  |

| Priority Status: Flagship, H M L                                    | PLANNED ACTION  | 1396-2017   | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | Inst 4                                | Inst 5                              | Inst 6 | TA Support (National) | TA Support (International) |                       |                            |
|---|---|---|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|---------------------------------------|-------------------------------------|--------|-----------------------|----------------------------|-----------------------|----------------------------|
|   |   |   |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency |                                       |                                     |        |                       |                            | 1396-2017 TA Support  |                            |
|   |   |   |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            | TA Support (National) | TA Support (International) |
| F   | 6. Enhance Public Awareness / Taxpayer Awareness programs to further enhance voluntary compliance (NOTE: Supporting Role to Public Awareness) (POA 3: Support Voluntary Compliance) | Test and Launch concepts with Taxpayers for improvement of existent program   | Establish a call center with modern call distribution and automated answering capabilities for taxpayer contacts through which taxpayers can receive telephone assistance via a toll-free telephone line | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Moderate              | High                         | High                       | Substantial          | High          | High                        | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture | -      | -                     |                            |                       |                            |
|   | Identify and recommend those areas of non compliance which could be addressed through Public Awareness Campaigns  | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns                          | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns  | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns  | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |                       |                            |
| ENSURE CAPACITY DEVELOPMENT PROGRAMS                                |   |   |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |                       |                            |
| F   | 7. Enhance Institutional Development and Capacity building programs (POA 2 - Institutional Risk)  | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders                     | Advocate for the establishment of a reward system based on performance results   | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | High                  | Moderate                     | High                       | Substantial          | High          | Moderate                    | Moderate       | Civil Service Commission              |                                     |        | -                     |                            |                       |                            |
|   | Advocate for the ability to recruit staff with the appropriate skill sets   | Foster a collaborative and inclusive environment that values engagement and generates innovation through diverse ideas and experiences  | Advocate for the establishment of a reward system based on performance results   | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | -                     |                            |                       |                            |
|   | Establish knowledge management practices that capture enterprise wide expertise, disseminate best practices and promote knowledge sharing across                                    | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders                     | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders  | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders  | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders  | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | -                     |                            |                       |                            |
| F   | 8. Strengthen Audit Program (POA 6 - Accurate Reporting in Declaration & POA 2 Institutional Risk)  | Train Audit staff on computer based audit, comparative analysis for enhancement of audit activities   | Enhance the capacity of Audit staff on computer based audit, comparative analysis for enhancement of audit activities  | Enhance the capacity of Audit staff on computer based audit, comparative analysis for enhancement of audit activities  | Enhance the capacity of Audit staff on computer based audit, comparative analysis for enhancement of audit activities  | Enhance the capacity of Audit staff on computer based audit, comparative analysis for enhancement of audit activities  | Substantial           | Substantial                  | Substantial                | Moderate             | High          | Substantial                 | Moderate       |                                       |                                     |        | -                     |                            |                       |                            |
|   | Provide employees with the tools and training to further develop skill proficiency and improve business performance   | Train Audit staff on Computer Assisted Auditing Techniques  | Identified candidates from MTO directorate and support from donor or MoF.  | Identified candidates from LTO directorate and support from donor or MoF.  | Identified candidates from LTO directorate and support from donor or MoF.  | Identified candidates from LTO directorate and support from donor or MoF.  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | -                     |                            |                       |                            |
|   | Utilize SIGTAS as a tool for audit activities.  | Ensure audit re-assessments are embedded into SIGTAS - Ensure staff understands how to utilize the Comparative Analysis data in order to focus audit activitiesenhance          | Ensure audit re-assessments are embedded into SIGTAS - Ensure staff understands how to utilize the Comparative Analysis data in order to focus audit activitiesenhance                                   | Ensure audit re-assessments are embedded into SIGTAS - Ensure staff understands how to utilize the Comparative Analysis data in order to focus audit activitiesenhance   | Ensure audit re-assessments are embedded into SIGTAS - Ensure staff understands how to utilize the Comparative Analysis data in order to focus audit activitiesenhance   | Ensure audit re-assessments are embedded into SIGTAS - Ensure staff understands how to utilize the Comparative Analysis data in order to focus audit activitiesenhance   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | -                     |                            |                       |                            |
|   | Staff trained in intermediate and advance audit skills.   | Implement a Continuing Education Program with a focus on emerging issues  | Implement a Continuing Education Program with a focus on emerging issues   | Implement a Continuing Education Program with a focus on emerging issues   | Implement a Continuing Education Program with a focus on emerging issues   | Implement a Continuing Education Program with a focus on emerging issues   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | -                     |                            |                       |                            |
|   | Selection of cases based on Risk Criteria from SIGTAS   | Selection of 50% of cases based on Risk Criteria from SIGTAS  | Selection of 50% of cases based on Risk Criteria from SIGTAS   | Selection of 50% of cases based on Risk Criteria from SIGTAS   | Selection of 50% of cases based on Risk Criteria from SIGTAS   | Selection of 50% of cases based on Risk Criteria from SIGTAS   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | -                     |                            |                       |                            |
| FFF   | RD: Small Taxpayers Office  |   |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.22                  |                            |                       |                            |
| A: IMPROVE ADMINISTRATION AND COLLECTION OF TAX TO INCREASE REVENUE |   |   |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |                       |                            |
| H   | 1. Oversee Implementation of STO 5-Year Strategic Plan (POA 9: Accountability and Transparency)   | Review and Modify of 5 Year Plan via a series of management sessions as needed to ensure progress is being made in developing an effective and efficient tax administration     | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Substantial           | Moderate                     | Substantial                | Substantial          | High          | Moderate                    | Substantial    | Customs Department                    | Office of the Minister              |        | 0.13                  |                            |                       |                            |
|   | Ensure all key managers understand and participate in process   | Include monthly progress updates on agenda of Management staff meeting  | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | -                     |                            |                       |                            |
|   | Conduct periodic assessment to ensure key commitments remain on track   | Evaluation and Assessment on compliance with international commitments conducted including communicating those commitments to all staff and monitoring of compliance.           | Evaluation of the conduct of the organization whether its according to the pre-communicated commitments or not, set the new milestones to be obtained.   | Evaluation of the conduct of the organization whether its according to the pre-communicated commitments or not, set the new milestones to be obtained.   | Evaluation of the conduct of the organization whether its according to the pre-communicated commitments or not, set the new milestones to be obtained.   | Evaluation of the conduct of the organization whether its according to the pre-communicated commitments or not, set the new milestones to be obtained.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.50                  |                            |                       |                            |
|   | Initiate timely modification (as needed) to ensure overall objectives are met   | Conduct timely modification into plan as needed. (Ensure the flexibility of the Plan)   | Conduct timely modification into plan as needed.   | Conduct timely modification into plan as needed.   | Conduct timely modification into plan as needed.   | Conduct timely modification into plan as needed.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | -                     |                            |                       |                            |
|   | Ensure Strategic plans are aligned with the criteria outlined in TADAT to ensure improvements in tax administration based upon international practice.                              | Ensure strategic plans are aligned with TADAT criteria - Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the next 5 years               | Ensure improvements in 50% of criteria's to secure a rating of at least a "C"  | Ensure improvements in 80% of criteria's to secure a rating of at least a "C"  | Ensure improvements in 50% of criteria's to secure a rating of at least a "B"  | Ensure improvements in 50% of criteria's to secure a rating of at least a "B"  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | -                     |                            |                       |                            |

| Priority Status: Flagship, H M L | PLANNED ACTION  | 1396-2017   | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | Inst 4                                | Inst 5                              | Inst 6 | 1396-2017 TA Support  |                            |
|----------------------------------|---|---|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|---------------------------------------|-------------------------------------|--------|-----------------------|----------------------------|
|                                  |   |   |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organizations | Time required | Visibility of reform impact | PFM Competency |                                       |                                     |        | TA Support (National) | TA Support (International) |
| H                                | <b>2. Reduce Opportunities for Corruption by STO Staff and Taxpayers (POA 9: Accountability and Transparency)</b>                 | Conduct Annual Code of Conduct Training   | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | High                  | Substantial                  | High                       | Moderate             | High          | High                        | Moderate       | Office of the Minister                |                                     |        | 0.33                  | -                          |
|                                  | Conduct Annual Code of Conduct Training   | Conduct Code of Conduct Training  | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |
|                                  | Initiate timely investigation and actions in cases where corruption is suspected  | 1- Implement Simplified Process map which determine the time consumed for process document and reduce the period of tax administration activities to 15 days.<br>2- Conduct Surveys on Six months basis to get taxpayer perception.<br>3- Establish call center and Complaint box for taxpayers.<br>4- Establish internal Committee to evaluate the complaint received from taxpayers.<br>5- Eliminate tax brokers activities in STO.<br>6.Introduce any employee who is suspected to be involved to the Internal Audit Department for further investigation. | 1-Support the prosecution of staff members involved in corruption activities 2- Establish online TR submission   | 1-Support the prosecution of staff members involved in corruption activities 2- Providing Pre-Tax return services to taxpayers.  | 1-Support the prosecution of staff members involved in corruption activities 2- Providing Online Tracking system for taxpayers document to immediate follow up   | 1-Support the prosecution of staff members involved in corruption activities 2- Providing Online Tracking system for taxpayers document to immediate follow up   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.50                  | -                          |
|                                  | Ensure all relevant business processes are automated to provide proper audit trails   | SIGTAS Implementation in order to reduce manual activities and vulnerability of Fraud.  | SIGTAS Implementation in order to reduce manual activities and vulnerability of Fraud.   | SIGTAS Implementation in order to reduce manual activities and vulnerability of Fraud.   | SIGTAS Implementation in order to reduce manual activities and vulnerability of Fraud.   | SIGTAS Implementation in order to reduce manual activities and vulnerability of Fraud.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.50                  | -                          |
| H                                | <b>3. Ensure the Integrity of the STO Registered Taxpayer Database (SIGTAS) (POA 1: Integrity of the Reistered Taxpayer Base)</b> | Evaluate the integrity of the database information. (Ensure database is utilized in all the departments and try to connect the districts with the center.)  | Pilot E-Filing within STO  | Pilot E-Registration within STO  | Identify and help facilitate securing 3rd party data to enhance compliance   | Identify and help facilitate securing 3rd party data to enhance compliance   | High                  | Substantial                  | Substantial                | Substantial          | High          | Substantial                 | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture |        | 0.30                  | -                          |
|                                  | Ensure SIGTAS is implemented in all offices   | Elimination of manual processes – all core processes automated (Ensure SIGTAS group3 and its all moduls are properly implemented )  | Establish E-Filing for TR submission.  | Pilot E-Registration within STO  | Identify and help facilitate securing 3rd party data to enhance compliance   | Identify and help facilitate securing 3rd party data to enhance compliance   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.50                  | -                          |
|                                  | Ensure all taxpayer registration, filing and payment transactions are properly reflected in SIGTAS                                | Ensure all Withholding Returns are recorded into SIGTAS<br>- Ensure Audit Reassessments are recorded in SIGTAS  | Ensure all Withholding Returns are recorded into SIGTAS<br>- Ensure Audit Reassessments are recorded in SIGTAS<br>- Ensure outstanding reassessments are recorded in SIGTAS.   | Ensure all Withholding Returns are recorded into SIGTAS<br>- Ensure Audit Reassessments are recorded in SIGTAS<br>- Ensure outstanding reassessments are recorded in SIGTAS.   | Ensure all Withholding Returns are recorded into SIGTAS<br>- Ensure Audit Reassessments are recorded in SIGTAS<br>- Ensure outstanding reassessments are recorded in SIGTAS.   | Ensure all Withholding Returns are recorded into SIGTAS<br>- Ensure Audit Reassessments are recorded in SIGTAS<br>- Ensure outstanding reassessments are recorded in SIGTAS.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.50                  | -                          |
|                                  | Ensure all modifications to taxpayer accounts are properly updated into SIGTAS  | Ensure all taxpayers information and their tax obligation are recorded into SIGTAS.   | 1-Ensure all business and individual are registered with SIGTAS 2- Enable SIGTAS to generate Tax Declaration and Enforcement list  | Enables SIGTAS to provides secure access for tax payers registration and updates   | Enable SIGTAS to generate Tax Declaration and Enforcement list   | Assessment of adequacy and accuracy of tax payers data in SIGTAS   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.30                  | -                          |
|                                  | Ensure SIGTAS database is clean of inactive, invalid and duplicate records  | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected (1-Cleaning SIGTAS out of Duplicate data[ ID, Registration No, Tax accounts and payment ] at least one category every 30 days during license process. 2- Establish inactive taxpayer list in SIGTAS for removal )  | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected (1-Cleaning SIGTAS out of Duplicate data[ ID, Registration No, Tax accounts and payment ] at least one category every 30 days during license process. 2- Establish inactive taxpayer list in SIGTAS for removal ) | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected (1-Cleaning SIGTAS out of Duplicate data[ ID, Registration No, Tax accounts and payment ] at least one category every 30 days during license process. 2- Establish inactive taxpayer list in SIGTAS for removal ) | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected (1-Cleaning SIGTAS out of Duplicate data[ ID, Registration No, Tax accounts and payment ] at least one category every 30 days during license process. 2- Establish inactive taxpayer list in SIGTAS for removal ) | Initiate a data clean-up exercise to ensure taxpayer accounts are properly reflected (1-Cleaning SIGTAS out of Duplicate data[ ID, Registration No, Tax accounts and payment ] at least one category every 30 days during license process. 2- Establish inactive taxpayer list in SIGTAS for removal ) |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.50                  | -                          |
|                                  | Implement initiatives to detect unregistered taxpayers - especially those representing high revenue risk                          | Use 3rd party data to identify new business start-up and economic activities of existing business that have failed to register (Use of MOC system to find potential unregistered taxpayers.)  | Use automated 3rd party data to identify new business start-up and economic activities of existing business that have failed to register   | Assessment of automated 3rd party data to identify new business start-up and economic activities of existing business that have failed to register   | Assessment of automated 3rd party data to identify new business start-up and economic activities of existing business that have failed to register   | Assessment of automated 3rd party data to identify new business start-up and economic activities of existing business that have failed to register   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.30                  | -                          |



| Priority Status: Flagship, H M L | PLANNED ACTION   | 1396-2017  | 1397-2018   | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support                  |                                     |                                   |                       |                            |
|----------------------------------|--|--|---|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|---------------------------------------|-------------------------------------|-----------------------------------|-----------------------|----------------------------|
|                                  |  |  |   |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organizations | Time required | Visibility of reform impact | PFM Competency | Inst 4                                | Inst 5                              | Inst 6                            | TA Support (National) | TA Support (International) |
|                                  | Enhance the quality of Tax Assessment & Registration Program   | 1-Implement A&R program in 22 kabul city districts. 2- Implement the mentioned program in other 10 kabul provincial districts. 3- keep all the data safe in the Central database & Promote this databases to all other kabul city revenue districts. 4- Conduct need assessment for Establishing an integrated database 5-Establish and promote the integrated web based database of the mentioned two (central and provincial districts). 6- Recruit 105 Staff to accelerate Tax Assessment & Registration Program. | Daily and weekly controlling of Assessment activity through established web base data base .  | Daily and weekly controlling of Assessment and collection activity through SIGTAS system by each district tax office.  | Establish Centralized SIGTAS which connects all districts office activities together and provide a consolidated report.  | Initiate assessment on SIGTAS performance .  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |
|                                  | Initiative action to automate and monitor the Taxpayer Assessment Registration program   | 1-Equip all kabul city revenue district offices with IT Infrastructure through coordination of USAID/DI project. 2- implementation of SIGTAS and Integrated Webbased data base in kabul City Revenue Districts in order to automate all processes and Promote paperless system.  | Interface Web Based Database to SIGTAS System as sub system to manage all districts tax office better and enhance paperless system.   | Interface Web Based Database to SIGTAS System as sub system to manage all districts tax office better  | Implement SIGTAS System to all kabul district tax office   | Implement Self assessment system for Fixed small taxpayers.  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |
| H                                | <b>4. Enhance Risk Based Compliance Methodology (POA 2: Institutional Risk)</b>  | Expand Risk Assessment through utilization of the Sigtas Data and Systematic Risk Mitigation techniques.   | Implement Centralized case selection process for audit  | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment   | Apply analytics and research capabilities to improve program effectiveness and foster a timely data driven decision making environment   | Evaluation of the sigtas capabilities of risk based case selection process and look for nay possible alternative.  | High                  | Substantial                  | High                       | High                 | High          | Substantial                 | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture | Central Bank of Afghanistan (DAB) | 0.25                  |                            |
|                                  | Incorporate SIGTAS generated, risk based criteria's into case selection process  | Utilize SIGTAS capabilities for risk identification through centralized or decentralized Case selection Process  | Implement Centralized case selection process for audit  | Enable SIGTAS to generate registering, Filing and payment risk   | Provide a committee to consider every risks which identifies through SIGTAS and make immediat decision .   | Assessment of SIGTAS in order to generate risks in all levels.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.30                  |                            |
|                                  | Identify and recommend those areas of non compliance which could be addressed through Public Awareness Campaigns   | Identify the risk areas and communicate the same to the taxpayers during the public awareness campaigns.   | Identify the risk areas and communicate the same to the taxpayers during the public awareness campaigns.  | Identify the risk areas and communicate the same to the taxpayers during the public awareness campaigns.   | Identify the risk areas and communicate the same to the taxpayers during the public awareness campaigns.   | Identify the risk areas and communicate the same to the taxpayers during the public awareness campaigns.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.20                  |                            |
|                                  | Initiate monthly monitoring of Key Performance Indicators to ensure programs are having a positive impact against targets and to correct negative trends in Key Performance Indicators | Concentrate on system generated to accurate KPIs Report and use it as a tool of performance monitoring for corrective actions. And to discover deviation made and take necessary action.   | Concentrate on system generated to accurate KPIs Report and use it as a tool of performance monitoring for corrective actions.  | Concentrate on system generated to accurate KPIs Report and use it as a tool of performance monitoring for corrective actions. Match information from other governmental organizations to identify individuals and businesses that have not registered with the tax administration   | Concentrate on system generated to accurate KPIs Report and use it as a tool of performance monitoring for corrective actions. Effectiveness Assessment of Compliance risk mitigation policy in STO in order to have better KPIs   | Concentrate on system generated to accurate KPIs Report and use it as a tool of performance monitoring for corrective actions. And Take timely appropriate action to mitigate new identified compliance risks.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.30                  |                            |
|                                  | Develop a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption and reduce back of public confidence.    | Installation of power generation to mitigate Institutional risks duly arised during routine operations. 2- Implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers).  | Improve a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption: 1- Establish server room for back up of data in M/IT or other places 2- Implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers). | Improve a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption: 1- Training Staff in disaster recovery Procedures.2- Implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers). | Improve a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption: 1- Built a committee to oversight external and internal STO activity to detect and deter undesirable event. 2- implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers). | Improve a business continuity plan outlining backup procedures to ensure core tax administration are able to continue with minimum disruption: 1- Built a committee to oversight external and internal STO activity to detect and deter undesirable event. 2- implement initiatives to build public's trust through (enhance level of services- Hold conferences to appreciate taxpayers). |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.20                  |                            |
| F                                | <b>5. Establish process to take timely actions on taxpayer who do not file or pay on time (POA 4 filling &amp; POA 5 Payment)</b>  | Explore procedures. to utilize resources available through the Tax Lean  | Establish MOUs with ATRA to provide SMS package to inform late taxpayers. And implement Advisory visit of tax payers which has outstanding returns due.   | Use of automated 3rd party to identify none filers and stop filers and take immediate action accordingly   | Enable SIGTAS system to send reminder email to none filers and stop filers automatically   | Assessment of tax payers compliance policy made during last 5 years and determine its out come   | Substantial           | Substantial                  | Substantial                | Moderate             | High          | Substantial                 | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture | Central Bank of Afghanistan (DAB) | 0.17                  |                            |
|                                  | Initiate real time monitoring processes to identify taxpayers who do not file and pay timely, and initiate timely actions.   | 1- simplified tax process within possible shortest time 2- Advisory visits to top 50-100 taxpayers that having outstanding returns due. 3. Take any other Necessary action as explained by the Law.  | 1-Establish MOUs with ATRA to send SMS to our registered taxpayers about their filing time. 2- Advisory visits to top 50/100 taxpayers that having outstanding returns due 3- Email reminder to those taxpayers who do not file and pay on time.  | 1-Use of automated 3rd party to identify none filers and stop filers and take immediate action accordingly 2- Advisory visits to top 50/100 taxpayers that having outstanding returns due 3- Email reminder to those taxpayers who do not file and pay on time.  | 1-Enable SIGTAS system to send reminder email to none filers and stop filers automatically. 2- Advisory visits to top 50/100 taxpayers that having outstanding returns due 3- Email reminder to those taxpayers who do not file and pay on time.   | Assessment of tax payers compliance policy made during last 5 years and determine its out come   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.30                  |                            |
|                                  | Timely assertion of penalties to deter non-compliance  | Timely assertion of penalties to deter non-compliance  | Timely assertion of penalties to deter non-compliance   | Timely assertion of penalties to deter non-compliance  | Timely assertion of penalties to deter non-compliance  | Timely assertion of penalties to deter non-compliance  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |

| Priority Status: Flagship, H M L | PLANNED ACTION  | 1396-2017   | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support                  |                                     |        |                       |                            |
|----------------------------------|---|---|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|---------------------------------------|-------------------------------------|--------|-----------------------|----------------------------|
|                                  |   |   |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency | Inst 4                                | Inst 5                              | Inst 6 | TA Support (National) | TA Support (International) |
|                                  | Review legislation and make further enhancements to further strengthen the penalty provisions as a means to deter non-compliance  | Propose additional legislative action to the Legal department for enhancement of voluntary compliance.  | Consider additional legislative actions required to deter Non-Compliance especially for repeat offenders.  | Consider additional legislative actions required to deter Non-Compliance especially for repeat offenders.  | Consider additional legislative actions required to deter Non-Compliance especially for repeat offenders.  | Consider additional legislative actions required to deter Non-Compliance especially for repeat offenders.  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |
|                                  | Take timely enforcement actions to secure required tax returns and outstanding Payments   | Explore ways to utilize resources available through the Tax Lien  | Implement ACBR system to enforcement department in order to secure required tax returns.   | Enable SIGTAS system to generate updated report regarding outstanding payment and tax returns due.   | Enable SIGTAS system to generate updated report regarding outstanding payment and tax returns due.   | Enable SIGTAS system to generate updated report regarding outstanding payment and tax returns due.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |
| F                                | Regular reports on tax arrears recording and reporting  | 1- Enable SIGTAS system to generate tax arrears report and roll out to related offices.   | Assessment of SIGTAS system in order to generate tax arrears report and arrears collection policy  | Assessment of SIGTAS system in order to generate tax arrears report and arrears collection policy  | Assessment of SIGTAS system in order to generate tax arrears report and arrears collection policy  | Assessment of SIGTAS system in order to generate tax arrears report and arrears collection policy  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.30                  |                            |
| F                                | Regular reports on reconciliation of tax assessments, collections and transfers   | Regular reports on reconciliation of tax assessments, collections and transfers and determine any differences to final closure of accounts.   | Regular reports on reconciliation of tax assessments, collections and transfers.   | Regular reports on reconciliation of tax assessments, collections and transfers  | Regular reports on reconciliation of tax assessments, collections and transfers  | Regular reports on reconciliation of tax assessments, collections and transfers  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.30                  |                            |
|                                  | Implement initiatives to address Non-filers and stop-filers   | Government higher level support is needed to be sought for the given task to pursue non-filers. Identify non-filers through comparing our list (filers) with 3rd party data (MOC).                | Utilize atoumated 3rd party data (MOC) to identify non-filers and stop filers immediately  | Utilize atoumated 3rd party data through other sources to identify non-filers and stop filers immediately  | Utilize atoumated 3rd party data through other sources to identify non-filers and stop filers immediately  | Utilize atoumated 3rd party data through other sources to identify non-filers and stop filers immediately  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.30                  |                            |
| H                                | <b>6. Enhance Public Awareness / Taxpayer Awareness programs to further enhance voluntary compliance (NOTE: Supporting Role to Public Awareness) (POA 3- Suppor Voluntary Compliance)</b> | Establish tax awareness programs that leads to the knowledge of the tax payers about the law, rule and regulation of Taxation to facilitate voluntary compliance.                                 | Establish a call center with modern call distribution and automated answering capabilities for taxpayer contacts through which taxpayers can receive telephone assistance via a toll-free telephone line           | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish online Tax portal tracking system for taxpayers to facilitate voluntary compliance   | Assessment of public awareness program and enhancement compliance policy implemented during last 5 years   | High                  | Substantial                  | High                       | Substantial          | High          | High                        | Substantial    | Afghanistan Investment Support Agency | Ministry of Information and Culture |        | 0.15                  |                            |
|                                  | Establish a process to educate newly registered taxpayers of their filing and payment obligations as a means to enhance voluntary compliance.   | Development of New Registrants Kits outlining overall tax obligation - provide to the various licensing agencies for distribution or conduct tax awareness workshop for new registered taxpayers. | Establish a call center with modern call distribution and automated answering capabilities for taxpayer contacts through which taxpayers can receive telephone assistance  | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish online Tax portal tracking system for taxpayers to facilitate voluntary compliance   | Assessment of public awareness program and enhancement compliance policy implemented during last 5 years   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |
|                                  | Develop collaborative efforts with other government agencies to continuously seek opportunities for Public Awareness and Educational Outreach efforts                                     | 1-Implement a comprehensive public awareness campaign to Small Businesses Union by STO and install 6 billboards in kabul city   | Establish MoUs with MOE to include tax information in high School subjects 2- Provide one public awareness campaign in 6 main universities in kabul  | Continuing publicity campaign to ensure all new businesses are aware of the requirements to obtain 2- Inform all registered taxpayers about any modification in law through email by SIGTAS                            | Continuing publicity campaign to ensure all new businesses are aware of the requirements to obtain 2- Promote ARD facebook page and website in order to use as an effective means of public awareness              | Assesment of impact of public awareness complaint made by STO and Identify new way to make the public aware about their tax obligation.  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |
|                                  | Support periodic internally driven taxpayer survey process to continuously assess the level of taxpayer satisfaction  | Conduct manual Survey to know Taxpayers Perception and assessment level of their satisfaction and get their idea for further improvement  | Conduct Online Survey to know Taxpayers Perception and assessment level of their satisfaction get their idea for further improvement   | Conduct Online Survey to know Taxpayers Perception and assessment level of their satisfaction get their idea for further improvement   | Conduct Online Survey to know Taxpayers Perception and assessment level of their satisfaction get their idea for further improvement   | Conduct Online Survey to know Taxpayers Perception and assessment level of their satisfaction get their idea for further improvement   |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.60                  |                            |
|                                  | Develop an approach to recognize good taxpayers on their contribution to tax compliance   | Facilitation of Special Invitation for the best compliant taxpayers during the financial Year   | Facilitation of Special Invitation for the best compliant taxpayers during the financial Year.   | Recommend enhancements for Tax Awareness Day   | Propose to Government to add one day during a year as tax payers day in order to get them encourage  | give a rewards to 10 Top compliant tax payers and encourage them to the public.  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.20                  |                            |
|                                  | Public Awareness for the new fixed Tax regime - Traders Union   | 1- Conduct Consecutive meetings with traders union in order to improve compliance. 2- Educate Small Taxpayers Unions on Income Tax Law  | Installation of billboards and TV/ Radio advertising in order to make public aware about obligation of fixed tax payers.   | Provide Fix tax brochures includes all its obligations to Small fixed taxpayers.   | Establish public awareness campaign for one week to Small taxpayers with cooperation of trade union  | initaite Assesment on impact of public awareness campaign made to the knowledge of small taxpayers level.  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |
|                                  | Identify and recommend those areas of non compliance which could be addressed through Public Awareness Campaigns  | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns                   | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns                                    | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns  | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns                                    | Utilizing information secured during day to day interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns                                    |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.10                  |                            |
| <b>B: BROADEN TAX BASE</b>       |   |   |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |
|                                  | <b>Broaden Tax Base to Increase Revenue</b>   | Identify new tax base through tax Assessment and Registration Program   | Identify new tax base through tax Assessment and Registration Program  | Identify new tax base through tax Assessment and Registration Program  | Identify new tax base through tax Assessment and Registration Program  | Identify new tax base through tax Assessment and Registration Program  |                       |                              |                            |                      |               |                             |                |                                       |                                     |        | 0.30                  |                            |
|                                  | Identify new tax base through tax Assessment and Registration Program   | 1- Identify new tax base through tax Assessment and Registration Program 2- Implement self assessment system on petrol stations and rent income tax.  | 1- Identify new tax base through tax Assessment and Registration Program 2- Implement self assessment system on other new identified tax based especially capital gain ( sales of consideration through property ) | 1- Identify new tax base through tax Assessment and Registration Program 2- Implement self assessment system on other new identified tax based especially capital gain ( sales of consideration through property )     | 1- Identify new tax base through tax Assessment and Registration Program 2- Implement self assessment system on other new identified tax based especially capital gain ( sales of consideration through property ) | 1- Identify new tax base through tax Assessment and Registration Program 2- Implement self assessment system on other new identified tax based especially capital gain ( sales of consideration through property ) |                       |                              |                            |                      |               |                             |                |                                       |                                     |        |                       |                            |

| Priority Status: Flagship, H M L        | PLANNED ACTION   | 1396-2017   | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support                  |                                     |                                   |                       |                            |
|---|--|---|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|---------------------------------------|-------------------------------------|-----------------------------------|-----------------------|----------------------------|
|   |  |   |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency | Inst 4                                | Inst 5                              | Inst 6                            | TA Support (National) | TA Support (International) |
| F                                       | 7. Initiate actions to identify and pursue inactive and nonfilers  | Implement initiatives to address Non-filers and stop-filers   | Establish an integrated web based database and installing GIS server to manage all district tax office better. 2- Equip all district tax office through D/ USAID Project.  | Utilize atoumated 3rd party data through other sources to identify non-filers and stop filers immediately  | Establish Centralized SIGTAS which connects all districts office activities together and provide a consolidated report.  | Initiate assessment on SIGTAS performance .  | Substantial           | Substantial                  | High                       | Moderate             | High          | Moderate                    | Moderate       | Afghanistan Investment Support Agency | Ministry of Information and Culture | Central Bank of Afghanistan (DAB) | -                     | -                          |
|   | Implement initiatives to address Non-filers and stop-filers  | Implement and support initiatives to address Non-filers and stop-filers   | Establish an integrated web based database and installing GIS server to manage all district tax office better. 2- Equip all district tax office through D/ USAID Project.  | Utilize atoumated 3rd party data through other sources to identify non-filers and stop filers immediately  | Establish Centralized SIGTAS which connects all districts office activities together and provide a consolidated report.  | Initiate assessment on SIGTAS performance .  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | -                     | -                          |
| C: ENSURE CAPACITY DEVELOPMENT PROGRAMS |  |   |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   |                       |                            |
| H                                       | 8. Enhance Institutional Development and Capacity building programs (POA 2 - Institutional Risk)   | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders through facilitation of the proper capacity building program ( National and International Training Sessions)  | Advocate for the establishment of a reward system based on performance results   | Development of Mechanism for retention of the employees who got experienced during their work in STO.  | Try to develop frame work for free scholarships of Professional Accounting courses like ACCA/CA inside or outside Afghanistan to provide some infrastructural human resources base to the STO.                               | Institutional Risk assessment automated mechanism in coordination with any other government agencies to at predict any institutional risk due to be arised in the near future (natural calamities. )                         | High                  | Moderate                     | High                       | Substantial          | High          | Moderate                    | Moderate       | Civil Service Commission              |                                     |                                   | 0.15                  | -                          |
|   | Advocate for the ability to recruit staff with the appropriate skill sets  | Recruit qualified Staff through PRR and CBR processes   | Advocate for the establishment of a reward system based on performance results   | Advocate for the establishment of a reward system based on performance results   | Advocate for the establishment of a reward system based on performance results   | Advocate for the establishment of a reward system based on performance results   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | -                     | -                          |
|   | Establish knowledge management practices that capture enterprise wide expertise, disseminate best practices and promote knowledge sharing across | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders.  | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders and Establish an effective performance measurement and appraisal | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders and Establish an effective performance measurement and appraisal | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders and Establish an effective performance measurement and appraisal | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders and Establish an effective performance measurement and appraisal |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.30                  | -                          |
| F                                       | 9. Strengthen Audit Program (POA 6: Accurate Reporting in Declaration)   | Implement a Continuing Education Program with a focus on emerging issues  | Train Audit staff on Computer Assisted Auding Techniques Facilitate staff certification as Certified Fraud Examiners   | Provide facilities to auditors for ACCA and audit training facility.   | Ensure that audit result made by SIGTAS system and use standard guideline while doing audit  | Assessment of audit effectiveness in STO   | Substantial           | Substantial                  | High                       | Moderate             | High          | Substantial                 | Moderate       |                                       |                                     |                                   | 0.40                  | -                          |
|   | Provide auditors with the tools and training to further develop their skill proficiency and improve business performance                         | 1- Solve emerging audit problems about implementation of audit manual (on the job training metodes) 2- Use of audit check list in the field audit in order to have accurate taxpayers information 3- Provide SIGTAS Training to all auditors  | 1- Support every auditors to make a standard audit plan for their assigned cases 2- conduct sectorial audit training to auditors 3- Equip audit department with UPS to avoid destruction.                                    | 1- Solve emerging audit problems about implementation of audit manual (on the job training metodes) 2- Provide ACCA study facilities to auditors to auditors - 3- Provide SIGTAS training to all Auditors                    | 1- Provide audit workshop in order to know how to audit based on international best practice - 2- Provide SIGTAS training to all Auditors  | 1- Conduct assessment the knowledge and performance of auditors and compared to the international best practice - 2- Provide SIGTAS training to all Auditors   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.50                  | -                          |
|   | Initiate action to improve audit performance through SIGTAS and other tools  | 1-Ensure all Audit activities are reflected in to SIGTAS system 2- Utilize Audit MIS database to manage audit activities 2- Provide laptop computers to all auditors to increase quality of their performance. 3- Ensure staff understands how to utilize the Comparative Analysis data in order to focus audit activities in SIGTAS. | Ensure that audit result made by SIGTAS system and use standard guideline while doing audit 2- Provided ATG training to auditors   | Ensure that audit result made by SIGTAS system and use standard guideline while doing audit 2- Provide audit Training facility to new staff  | Ensure that audit result made by SIGTAS system and use standard guideline while doing audit 2- Provide audit Training facility to new staff  | Assessment of audit effectiveness in STO   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.60                  | -                          |
|   | Keep Staff trained in intermediate and advance audit skills.   | Provide Auditors with overseas training to enhance their capacity building  | Implement a Continuing Education Program with a focus on emerging issues 2- Provide STO with specified audit training room to keep the auditors knowledge update.  | Provide Staff trained with good salary and reward policy.  | Provid staff trained with good promotion mechanism in order to keep and enhance their skills.  | Implement a Continuing Education Program with a focus on emerging issues   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.20                  | -                          |
|   | Selection of cases based on Risk Criteria from SIGTAS  | Selection of 50% of cases based on Risk Criteria from SIGTAS  | Selection of 75% of cases based on Risk Criteria from SIGTAS   | Selection of 75% of cases based on Risk Criteria from SIGTAS   | Selection of 75% of cases based on Risk Criteria from SIGTAS   | Selection of 75% of cases based on Risk Criteria from SIGTAS   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.30                  | -                          |
| FFF                                     | ARD: Revenue Objection   |   |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | 0.09                  | 0.05                       |
| H                                       | 1. Oversee Implementation of OBJECTION 5-Year Strategic Plan (POA 9: Accountability and Transparency)  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Substantial           | Moderate                     | Substantial                | Substantial          | High          | Moderate                    | Substantial    | RD: Legal                             | RD: Revenue Services and Support    | Admin Department                  | -                     | 0.01                       |
|   | Ensure all key managers understand and participate in process  | Include monthly progress updates on agenda of Management staff meeting  | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | -                     | -                          |
|   | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track   | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                                   | -                     | 0.10                       |

| Priority Status: Flagship, H M L | PLANNED ACTION   | 1396-2017  | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support   |                                  |                          |                       |                            |      |
|----------------------------------|--|--|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|------------------------|----------------------------------|--------------------------|-----------------------|----------------------------|------|
|                                  |  |  |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency | Inst 4                 | Inst 5                           | Inst 6                   | TA Support (National) | TA Support (International) |      |
|                                  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            |      |
|                                  | Ensure Strategic plans are aligned with the criteria outlined in TADAT to ensure improvements in tax administration based upon international practice. | Ensure strategic plans are aligned with TADAT criteria – Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the next 5 years  | Ensure improvements in 50% of TADAT criteria's to secure a rating of at least a "C"  | Ensure improvements in 80% of the TADAT criteria's to secure a rating of at least a "C"  | Ensure improvements in 50% of TADAT criteria's to secure a rating of at least a "B"  | Ensure improvements in 50% of TADAT criteria's to secure a rating of at least a "B"  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            |      |
| F                                | <b>2. Reduce Opportunities for Corruption by APPEALS Staff and Taxpayers (POA 9: Accountability and Transparency)</b>                                  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Substantial           | Substantial                  | High                       | Moderate             | High          | High                        | Moderate       | Office of the Minister |                                  |                          |                       |                            |      |
|                                  | Conduct Annual Code of Conduct Training  | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            |      |
|                                  | Ensure all relevant business processes are automated   | Implement of SIGTAS modules, support further enhancement and development   | Implement of SIGTAS modules, support further enhancement and development   | Implement of SIGTAS modules, support further enhancement and development   | Implement of SIGTAS modules, support further enhancement and development   | Implement of SIGTAS modules, support further enhancement and development   |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            |      |
| F                                | <b>3. Establish an Effective and Efficient Tax Resolution Process: (POA 7: Tax Dispute Resolution)</b>   | Ensure the objections issues operating effectively and efficiently regarding tax resolution.   | Monitoring of implementation of policies and procedures to ensure they are operating as intended   | Enhance the monitoring and review system and provide recommendation for legislative purpose  | Enhance the monitoring and review system and provide recommendation for legislative purpose  | Enhance the monitoring and review system and provide recommendation for legislative purpose  | Substantial           | Substantial                  | High                       | Substantial          | High          | Moderate                    | Moderate       | RD: Legal              | RD: Revenue Services and Support | Civil Service Commission | 0.07                  | 0.09                       |      |
|                                  | Hiring competent staff members and providing capacity  | Hiring competent staff members and providing capacity  | Hiring competent staff members and providing capacity to new recruiter staff in Kabul and provincial level.  | Hiring competent staff members and providing capacity to new recruiter staff in Kabul and provincial level.  | Hiring competent staff members and providing capacity to new recruiter staff in Kabul and provincial level.  | Hiring competent staff members and providing capacity to new recruiter staff in Kabul and provincial level.  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            |      |
|                                  | Improve Overall Policies and Procedures  | Update the Dari and English versions of the Objections manual and distribute to relevant offices   | Review to enhance the implementation of Objections policies and procedures   | Review to enhance the implementation of Objections policies and procedures   | Review to enhance the implementation of Objections policies and procedures   | Review to enhance the implementation of Objections policies and procedures   |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       | 0.30                       |      |
|                                  | Develop Outreach information to promote Appeals Process  | Develop outreach information to promote new appeals process and conduct trainings for taxpayers and ARD staff (prepare radio and TV materials, print materials and update the website)                               | Develop Outreach information to promote Appeals Process in Kabul and provincial level  | Develop Outreach information to promote Appeals Process in Kabul and provincial level  | Develop Outreach information to promote Appeals Process in Kabul and provincial level  | Develop Outreach information to promote Appeals Process in Kabul and provincial level  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       | 0.20                       | 0.30 |
|                                  | Ensure Appeals Process is reflected in appropriate guides and brochures  | Ensure Appeals Process is reflected in appropriate guides and brochures (eg. Guide 11) and brochures   | Ensure Appeals Process is reflected in appropriate guides and brochures  | Ensure Appeals Process is reflected in appropriate guides and brochures  | Ensure Appeals Process is reflected in appropriate guides and brochures  | Ensure Appeals Process is reflected in appropriate guides and brochures  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            | 0.10 |
|                                  | Ensure Functional areas include Appeals Process along with assessment notices  | Ensure Functional areas include Appeals Process along with assessment notices and other decisions subject to objection   | Ensure Functional areas include Appeals Process along with assessment notices  | Ensure Functional areas include Appeals Process along with assessment notices  | Ensure Functional areas include Appeals Process along with assessment notices  | Ensure Functional areas include Appeals Process along with assessment notices  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            |      |
|                                  | Ensure timely actions are taken to complete administrative reviews.  | Ensure timely action are taken for dispute cases and complete administrative reviews   | Improve and track cases for time action and improve the administrative review and process.   | Improve and track cases for time action and improve the administrative review and process.   | Improve and track cases for time action and improve the administrative review and process.   | Improve and track cases for time action and improve the administrative review and process.   |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            | 0.10 |
|                                  | Periodically review disputed issues and recommend law, policy and procedural changes.  | Review dispute issues on periodic base and on requested base recommend law, policy and procedural changes  | Enhance the monitoring and review system and provide recommendation for legislative purpose  | Enhance the monitoring and review system and provide recommendation for legislative purpose  | Enhance the monitoring and review system and provide recommendation for legislative purpose  | Enhance the monitoring and review system and provide recommendation for legislative purpose  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            | 0.10 |
| F                                | <b>4. Support the establishment of Tax Dispute Resolution Board</b>  | Make sure all the necessary steps are complete for establishment of TRDM   | Make sure the board is operating effectively   | Make sure the board is operating effectively   | Make sure the board is operating effectively   | Make sure the board is operating effectively   | Substantial           | Moderate                     | High                       | Moderate             | High          | Moderate                    | Moderate       |                        |                                  |                          |                       | 0.30                       |      |
|                                  | Develop ToR in line TAL  | Develop ToR for Board Members and support staff in line with TAL and the approved Tarzulaamal  | Support the Board members to be in compliance with TAL and IFL for case resolutions  | Support the Board members to be in compliance with TAL and IFL for case resolutions  | Support the Board members to be in compliance with TAL and IFL for case resolutions  | Support the Board members to be in compliance with TAL and IFL for case resolutions  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       | 0.20                       |      |
|                                  | Supporting the development of policies and procedures for the board  | Supporting the development of policies and procedures for the board  | Supporting the development of policies and procedures for the board  | Supporting the development of policies and procedures for the board  | Supporting the development of policies and procedures for the board  | Supporting the development of policies and procedures for the board  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       | 0.40                       |      |
| H                                | <b>5. Ensure Staff are technically competent to review objections and make decisions based on the law in a transparent manner</b>                      | Provide training to new staff and enhance the capacity of existing staff based on the needs assessment national and internal training support  | Provide training to new staff and enhance the capacity of existing staff based on the needs assessment national and internal training support  | Provide training to new staff and enhance the capacity of existing staff based on the needs assessment national and internal training support  | Provide training to new staff and enhance the capacity of existing staff based on the needs assessment national and internal training support  | Provide training to new staff and enhance the capacity of existing staff based on the needs assessment national and internal training support  | Substantial           | Moderate                     | Substantial                | Substantial          | High          | Moderate                    | Moderate       |                        |                                  |                          |                       | 0.15                       | 0.10 |
|                                  | Establish effective coordination between Kabul and Regional Offices  | Establish effective coordination between Kabul and Regional offices (hold a seminar for regional objections review officers in order to strengthen coordination between the provinces and Kabul, issue ruling, etc.) | Establish effective coordination between Kabul and Regional offices (hold a seminar for regional objections review officers in order to strengthen coordination between the provinces and Kabul, issue ruling, etc.) | Establish effective coordination between Kabul and Regional offices (hold a seminar for regional objections review officers in order to strengthen coordination between the provinces and Kabul, issue ruling, etc.) | Establish effective coordination between Kabul and Regional offices (hold a seminar for regional objections review officers in order to strengthen coordination between the provinces and Kabul, issue ruling, etc.) | Establish effective coordination between Kabul and Regional offices (hold a seminar for regional objections review officers in order to strengthen coordination between the provinces and Kabul, issue ruling, etc.) |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       | 0.30                       |      |
|                                  | Update the TAM to include new and existing staff training needs.   | Update the TAM to include new and existing staff training needs and identify new trainings needs   | Enhance the capacity of the existing staff technically based on the legislation requirement  | Enhance the capacity of the existing staff technically based on the legislation requirement  | Enhance the capacity of the existing staff technically based on the legislation requirement  | Enhance the capacity of the existing staff technically based on the legislation requirement  |                       |                              |                            |                      |               |                             |                |                        |                                  |                          |                       |                            |      |

| Priority Status: Flagship, H M L | PLANNED ACTION  | 1396-2017   | 1397-2018   | 1398-2019   | 1399-2020   | 1400-2021   | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |   |   |                         |  | 1396-2017 TA Support  |                            |                       |
|----------------------------------|---|---|---|---|---|---|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|---|---|-------------------------|--|-----------------------|----------------------------|-----------------------|
|                                  |   |   |   |   |   |   | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency  | Inst 4  | Inst 5                  | Inst 6                                       | TA Support (National) | TA Support (International) |                       |
|                                  |   |   |   |   |   |   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            | TA Support (National) |
|                                  | Deliver in house training in Kabul and regional locations (trainings through the Tax Academy, seminars on various topics, workshops for sharing of experience, training on the new manual of procedures). | Deliver in house training in Kabul and regional locations (trainings through the Tax Academy, seminars on various topics, workshops for sharing of experience, training on the new manual of procedures). | Deliver in house training in Kabul and regional locations (trainings through the Tax Academy, seminars on various topics, workshops for sharing of experience, training on the new manual of procedures). | Deliver in house training in Kabul and regional locations (trainings through the Tax Academy, seminars on various topics, workshops for sharing of experience, training on the new manual of procedures). | Deliver in house training in Kabul and regional locations (trainings through the Tax Academy, seminars on various topics, workshops for sharing of experience, training on the new manual of procedures). | Deliver in house training in Kabul and regional locations (trainings through the Tax Academy, seminars on various topics, workshops for sharing of experience, training on the new manual of procedures). |                       |                              |                            |                      |               |                             |   |   |                         |  |                       | 0.30                       | 0.30                  |
|                                  | Attend External training and study tour   | Attend external training and conduct a study tour for Objections staff for sharing and transfer knowledge   | Based on the needs assessment and to enhance the current capacity consider external training.   | Based on the needs assessment and to enhance the current capacity consider external training.   | Based on the needs assessment and to enhance the current capacity consider external training.   | Based on the needs assessment and to enhance the current capacity consider external training.   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
| FF                               | <b>RD: Revenue Legal Services</b>   |   |   |   |   |   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       | 0.06                       | 0.05                  |
| H                                | <b>1. Oversee Implementation of Legal 5-Year Strategic Plan (POA 9: Accountability and Transparency)</b>  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Review and Modify of 5 Year Plan via a series of management sessions as needed  | Substantial           | Moderate                     | Substantial                | Substantial          | High          | Moderate                    | Substantial   | Ministry of Communications and Information Technology | Ministry of Education   | Office of the President                      |                       |                            |                       |
|                                  | Ensure all key managers understand and participate in process   | Include monthly progress updates on agenda of department staff meeting  | Include monthly progress updates on agenda of department staff meeting  | Include monthly progress updates on agenda of department staff meeting  | Include monthly progress updates on agenda of department staff meeting  | Include monthly progress updates on agenda of department staff meeting  |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
|                                  | Conduct periodic assessment to ensure key commitments remain on track   | Conduct Periodic assessment to ensure key commitments remain on track   | Conduct Periodic assessment to ensure key commitments remain on track   | Conduct Periodic assessment to ensure key commitments remain on track   | Conduct Periodic assessment to ensure key commitments remain on track   | Conduct Periodic assessment to ensure key commitments remain on track   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
|                                  | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
|                                  | Ensure Strategic plans are aligned with the criteria outlined in TADAT to ensure improvements in tax administration based upon international practice.  | Ensure strategic plans are aligned with TADAT criteria -- Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the next 5 years  | Ensure improvements in 50% of the TADAT criteria to a secure a rating of at least a "C"   | Ensure improvements in 80% of the TADAT criteria to a secure a rating of at least a "C"   | Ensure improvements in 50% of the TADAT criteria to a secure a rating of at least a "B"   | Ensure improvements in 50% of the TADAT criteria to a secure a rating of at least a "B"   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
| F                                | <b>2. Reduce Opportunities for Corruption by Legal Staff and Taxpayers (POA 9: Accountability and Transparency)</b>   | Conduct Annual Code of Conduct Training   | Conduct Annual Code of Conduct Training   | Conduct Annual Code of Conduct Training   | Conduct Annual Code of Conduct Training   | Conduct Annual Code of Conduct Training   | Substantial           | Substantial                  | High                       | Substantial          | High          | High                        | Moderate  | Ministry of Justice                                   |                         |  |                       |                            |                       |
|                                  | Conduct Annual Code of Conduct Training   | Conduct Code of Conduct Training  | Conduct Code of Conduct Training  | Conduct Code of Conduct Training  | Conduct Code of Conduct Training  | Conduct Code of Conduct Training  |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
|                                  | Initiate timely investigation and actions in cases where corruption is suspected  | Support the prosecution of staff members involved in corruption activities  | Support the prosecution of staff members involved in corruption activities  | Support the prosecution of staff members involved in corruption activities  | Support the prosecution of staff members involved in corruption activities  | Support the prosecution of staff members involved in corruption activities  |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
| F                                | <b>3. Develop and refine tax legislation (POA 2: Institutional Risk)</b>  | TAL -- review after implementation  | Review and update of the existing public rulings  | Ongoing environmental scans to identify initial law improvement opportunities and to implement end to end solutions (from drafting to enactment)  | Ongoing environmental scans to identify initial law improvement opportunities and to implement end to end solutions (from drafting to enactment)  | Ongoing environmental scans to identify initial law improvement opportunities and to implement end to end solutions (from drafting to enactment)  | Substantial           | Substantial                  | High                       | High                 | Moderate      | Moderate                    | Ministry of Communications and Information Technology | Afghanistan Chamber of Commerce & Industries          | Office of the President |  | 0.04                  | 0.05                       |                       |
|                                  | Develop policy proposals explaining issues and resolutions  | Adjust operations according to the new law  | Revisit and review IFL and ITM  | Revisited and review IFL and ITM  | Revisited and review IFL and ITM  | Revisited and review IFL and ITM  |                       |                              |                            |                      |               |                             |   |   |                         |  |                       | 0.10                       | 0.10                  |
|                                  | Engage stakeholders in legislative development  | Defending the IFL with MoI and with parliament if duely processed   | Review Arrears Law and Land Management Law  | Revisit Arrears Law and Land Management Law   | Revisit Arrears Law and Land Management Law   | Revisit Arrears Law and Land Management Law   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
|                                  | Continual lobbying for law changes  | Finalization of TAL Manual and completion of legislative process  | Review and update of the existing public rulings and draft new guidelines   | TAL revisited for changes   | TAL revisited for changes   | TAL revisited for changes   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            | 0.10                  |
|                                  | Draft necessary legislation and actively participate in the process from drafting to enhancement  | Develop public rulings on implementation fo the TAL, Loss carry forward, Tax Depreciation and amortisation, Property Tax, Fixed Tax   | Adjust operations according to the new legislation  | Revisit and review existing tax guidelines and make necessary changes if required   | Revisit and review existing tax guidelines and make necessary changes if required   | Revisit and review existing tax guidelines and make necessary changes if required   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       | 0.05                       | 0.05                  |
|                                  | Develop links with operational areas of ARD, other government departments and units (e.g. MoI) and the private sector   | Conduct coordination meetings with relevant ministries and private sector   | Conduct coordination meetings with relevant ministries and private sector   | Conduct coordination meetings with relevant ministries and private sector   | Conduct coordination meetings with relevant ministries and private sector   | Conduct coordination meetings with relevant ministries and private sector   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
|                                  | Develop Afghanistan's network of treaties on avoidance of double taxation and eliminate unnecessary tax exemptions  | Take action towards to accelerate the process of DTA Negotiations with at least two countries   | Review and update of the Draft Treaty Model of Afghanistan on avoidance of double taxation  | Double tax avoidance negotiations with two countries  | Double tax avoidance negotiations with two countries  | Double tax avoidance negotiations with two countries  |                       |                              |                            |                      |               |                             |   |   |                         |  |                       |                            |                       |
|                                  | Review legislation and make further enhancements to further strengthen the penalty provisions as a means to deter non-compliance  | Complete legislative process  | Assessment of non-compliance deterrence and amend the law if necessary  | Revisit for review the penalty provisions   | Revisit for review the penalty provisions   | Revisit for review the penalty provisions   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       | 0.10                       | 0.10                  |
| F                                | <b>4. VAT and associated legislation is drafted; laws is passed and introduced (POA 2: Institutional Risk)</b>  | Review and update where necessary VAT policies and procedures   | Finalize VAT Structure considering impact of voluntary registration of taxpayers  | Secure VAT refund budget for refunds due at end of 1398   | Secure VAT refund budget for refunds due at end of 1399   | Secure VAT refund budget for refunds due at end of 1400   | Substantial           | Substantial                  | Moderate                   | Substantial          | High          | Substantial                 | Moderate  | Ministry of Communications and Information Technology | Ministry of Education   | Afghanistan Chamber of Commerce & Industries | 0.11                  | 0.08                       |                       |
|                                  | Support senior management in communication with impacted stakeholders   | VAT manual approved by ARD Technical Committee and endorsed by MoF  | VAT revisited and preparation of Regulation for VAT (Mukarara)  | Ongoing legal support to ARD with VAT Law administration and to taxpayers to help them comply with its requirements   | Ongoing legal support to ARD with VAT Law administration and to taxpayers to help them comply with its requirements   | Ongoing legal support to ARD with VAT Law administration and to taxpayers to help them comply with its requirements   |                       |                              |                            |                      |               |                             |   |   |                         |  |                       | 0.15                       | 0.05                  |

| Priority Status: Flagship, H M L | PLANNED ACTION  | 1396-2017   | 1397-2018   | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support |                                   |                        |                       |                            |
|----------------------------------|---|---|---|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|----------------------|-----------------------------------|------------------------|-----------------------|----------------------------|
|                                  |   |   |   |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency | Inst 4               | Inst 5                            | Inst 6                 | TA Support (National) | TA Support (International) |
|                                  | New Tax Source-support VAT capacity building of ARD staff   | Prepare guides on VAT application   | Adjust operations to the new law  | Relevant ARD staff interpret and apply the laws relating to VAT accurately, fairly and consistently with assistance from international advisors  | Relevant ARD staff interpret and apply the laws relating to VAT accurately, fairly and consistently with assistance from international advisors  | Relevant ARD staff interpret and apply the laws relating to VAT accurately, fairly and consistently with assistance from international advisors  |                       |                              |                            |                      |               |                             |                |                      |                                   |                        | 0.10                  | 0.10                       |
| H                                | 5. Risk Based Compliance Support (POA 2: Institutional Risk)  | Establish a centralized risk based compliance unit to identify risk throughout the organization and working with the relevant departments develop appropriate strategies to mitigate risk in a timely manner  | Establish a centralized risk based compliance unit to identify risk throughout the organization and working with the relevant departments develop appropriate strategies to mitigate risk in a timely manner  | Establish a centralized risk based compliance unit to identify risk throughout the organization and working with the relevant departments develop appropriate strategies to mitigate risk in a timely manner   | Establish a centralized risk based compliance unit to identify risk throughout the organization and working with the relevant departments develop appropriate strategies to mitigate risk in a timely manner   | Establish a centralized risk based compliance unit to identify risk throughout the organization and working with the relevant departments develop appropriate strategies to mitigate risk in a timely manner   | High                  | Substantial                  | Substantial                | Substantial          | High          | Substantial                 | Moderate       | Budget Department    | Central Bank of Afghanistan (DAB) | 3rd party data sources | 0.21                  | 0.16                       |
|                                  | Ensure adequate information is prepared for the Senior Management Compliance Committee Meetings               | RBC should facilitate the Sr. Management Compliance meetings by preparing agenda, preparing appropriate data analysis for areas requiring actions, maintaining minutes of completed and follow-up items, etc.   | RBC should facilitate the Sr. Management Compliance meetings by preparing agenda, preparing appropriate data analysis for areas requiring actions, maintaining minutes of completed and follow-up items, etc.   | RBC should facilitate the Sr. Management Compliance meetings by preparing agenda, preparing appropriate data analysis for areas requiring actions, maintaining minutes of completed and follow-up items, etc.  | RBC should facilitate the Sr. Management Compliance meetings by preparing agenda, preparing appropriate data analysis for areas requiring actions, maintaining minutes of completed and follow-up items, etc.  | RBC should facilitate the Sr. Management Compliance meetings by preparing agenda, preparing appropriate data analysis for areas requiring actions, maintaining minutes of completed and follow-up items, etc.  |                       |                              |                            |                      |               |                             |                |                      |                                   |                        | 0.3                   | -                          |
|                                  | Identify and Prioritize Risk ( Registration, Filing, Payment, Declaration)                                    | 1. Implement a Centralized Audit Case Selection Process<br>2. Identify Risk utilizing a combination of Audit Score Summary Report, Percentage Change Report, Comparative Analysis, 5 year trends Analysis, Balance Sheet Reviews, etc.<br>3. Prepare a Compliance Plan and Risk Register.<br>4. Analyze and Evaluate Audited Tax Returns ( Post Audit) of Companies from H.Q and Province 5. For Institutional Risk, coordinate with the various directorates to ensure the initial draft a business continuity plan and a disaster recovery plan has been developed. | 1. Implement a Centralized Audit Case Selection Process<br>2. Identify Risk utilizing a combination of Audit Score Summary Report, Percentage Change Report, Comparative Analysis, 5 year trends Analysis, Balance Sheet Reviews, etc.<br>3. Prepare a Compliance Plan and Risk Register.<br>4. Analyze and Evaluate Audited Tax Returns ( Post Audit) of Companies from H.Q and Provinces<br>5. For Institutional Risk, coordinate with the various directorates to ensure the business continuity plan and a disaster recovery plan has been finalized. | 1. Implement a Centralized Audit Case Selection Process<br>2. Identify Risk utilizing a combination of Audit Score Summary Report, Percentage Change Report, Comparative Analysis, 5 year trends Analysis, Balance Sheet Reviews, etc.<br>3. Prepare a Compliance Plan and Risk Register.<br>4. Analyze and Evaluate Audited Tax Returns ( Post Audit) of Companies from H.Q and Provinces<br>5. For Institutional Risk, coordinate with the various directorates to ensure the business continuity plan and a disaster recovery plan is reviewed to ensure it remains up to date. | 1. Implement a Centralized Audit Case Selection Process<br>2. Identify Risk utilizing a combination of Audit Score Summary Report, Percentage Change Report, Comparative Analysis, 5 year trends Analysis, Balance Sheet Reviews, etc.<br>3. Prepare a Compliance Plan and Risk Register.<br>4. Analyze and Evaluate Audited Tax Returns ( Post Audit) of Companies from H.Q and Provinces<br>5. For Institutional Risk, coordinate with the various directorates to ensure the business continuity plan and a disaster recovery plan is reviewed to ensure it remains up to date. | 1. Implement a Centralized Audit Case Selection Process<br>2. Identify Risk utilizing a combination of Audit Score Summary Report, Percentage Change Report, Comparative Analysis, 5 year trends Analysis, Balance Sheet Reviews, etc.<br>3. Prepare a Compliance Plan and Risk Register.<br>4. Analyze and Evaluate Audited Tax Returns ( Post Audit) of Companies from H.Q and Provinces<br>5. For Institutional Risk, coordinate with the various directorates to ensure the business continuity plan and a disaster recovery plan is reviewed to ensure it remains up to date. |                       |                              |                            |                      |               |                             |                |                      |                                   |                        | 0.20                  | 0.30                       |
|                                  | Ensure Appropriate Policies and Procedures are developed  | Reviewing the Post Audit Rulings, Audit Manual and RBC guidelines to ensure provisions are consistent - Update as required  | review of theRBC Procedures and post audit Ruling and provide recommendation changes to the law and procedures  | review of theRBC Procedures and post audit Ruling and provide recommendation changes to the law and procedures   | review of theRBC Procedures and post audit Ruling and provide recommendation changes to the law and procedures   | review of theRBC Procedures and post audit Ruling and provide recommendation changes to the law and procedures   |                       |                              |                            |                      |               |                             |                |                      |                                   |                        | 0.15                  | 0.25                       |
|                                  | Monitor and Evaluate Performance to ensure desired results are being achieved                                 | Review KPI Reports on a monthly basis to highlight potential problems which should be raised to the Sr. Management Committee , Conduct periodic Quality Reviews to ensure strategies established has corrected the risk identified .  | Review KPI Reports on a monthly basis to highlight potential problems which should be raised to the Sr. Management Committee , Conduct periodic Quality Reviews to ensure strategies established has corrected the risk identified .  | Review KPI Reports on a monthly basis to highlight potential problems which should be raised to the Sr. Management Committee , Conduct periodic Quality Reviews to ensure strategies established has corrected the risk identified .   | Review KPI Reports on a monthly basis to highlight potential problems which should be raised to the Sr. Management Committee , Conduct periodic Quality Reviews to ensure strategies established has corrected the risk identified .   | Review KPI Reports on a monthly basis to highlight potential problems which should be raised to the Sr. Management Committee , Conduct periodic Quality Reviews to ensure strategies established has corrected the risk identified .   |                       |                              |                            |                      |               |                             |                |                      |                                   |                        | 0.15                  | 0.25                       |
|                                  | Develop a feedback process to continuously improve the risk identification process / criteria's               | Conduct periodic internal and external survey's / Evaluate results of Quality Reviews (only Post Audit) to continuously enhance RBC process   | Conduct periodic internal and external survey's / Evaluate results of Quality Reviews to continuously enhance RBC process   | Conduct periodic internal and external survey's / Evaluate results of Quality Reviews to continuously enhance RBC process  | Conduct periodic internal and external survey's / Evaluate results of Quality Reviews to continuously enhance RBC process  | Conduct periodic internal and external survey's / Evaluate results of Quality Reviews to continuously enhance RBC process  |                       |                              |                            |                      |               |                             |                |                      |                                   |                        | 0.15                  | 0.15                       |
|                                  | Risk Based Audit Case Selection expanded to 5 additional Provinces (who have not implemented SIGTAS Module 1) | Coordinate with the Provincial Directorates to establish RBC committees and train committee members in five tier 2 provinces  | Coordinate with the Provincial Directorates to establish RBC committees and train committee members in five tier 2 provinces  | Coordinate with the Provincial Directorates to establish RBC committees and train committee members in five tier 2 provinces   | Coordinate with the Provincial Directorates to establish RBC committees and train committee members in five tier 2 provinces   | Coordinate with the Provincial Directorates to establish RBC committees and train committee members in five tier 2 provinces   |                       |                              |                            |                      |               |                             |                |                      |                                   |                        | 0.30                  | -                          |
| H                                | 6. Directorate Staff are technically competent (POA 2: Institutional Risk)                                    | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders   | Advocate for the establishment of a reward system based on performance results  | Evaluate staff and compare results with previous years   | Evaluate staff and compare results with previous years   | Evaluate staff and compare results with previous years   | Moderate              | Moderate                     | Substantial                | Substantial          | High          | Moderate                    | Moderate       |                      |                                   |                        | -                     | -                          |
|                                  | Improve Departmental organizational structure   | Review and current Tashkeel according to organization's needs   | Department staff able to mentor and coach new staff   | Staff training with focus on problem solving and taxpayer advice   | Staff training with focus on problem solving and taxpayer advice   | Staff training with focus on problem solving and taxpayer advice   |                       |                              |                            |                      |               |                             |                |                      |                                   |                        | -                     | -                          |

| Priority Status: Flagship, H M L | PLANNED ACTION  | 1396-2017  | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support                             |                      |                     |                       |                            |      |      |      |      |
|----------------------------------|---|--|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|--|----------------------|---------------------|-----------------------|----------------------------|------|------|------|------|
|                                  |   |  |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency | Inst 4   | Inst 5               | Inst 6              | TA Support (National) | TA Support (International) |      |      |      |      |
|                                  | Recruit qualified staff using merit based procedures  | Draft procedure manual for certified accountants and Recruit/deploy staff for Coordination Unit for tax consultants and certified accountants                                  | Relevant ARD staff have sufficient tax technical capacity to interpret and apply the law   | Improve tax technical capacity to interpret and apply the law with fewer errors (evidenced by number and outcome of taxpayer objections and requests for review; taxpayer survey)    | Improve tax technical capacity to interpret and apply the law with fewer errors (evidenced by number and outcome of taxpayer objections and requests for review; taxpayer survey)    | Improve tax technical capacity to interpret and apply the law with fewer errors (evidenced by number and outcome of taxpayer objections and requests for review; taxpayer survey)    |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      |      |      |
|                                  | Senior staff mentor and coach junior staff  | Provide on the job training and mentoring for new and junior staff   | Provide fellowships and education opportunities for junior and qualified staff   | Staff training with focus on problem solving and taxpayer advice   | Staff training with focus on problem solving and taxpayer advice   | Staff training with focus on problem solving and taxpayer advice   |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      |      |      |
|                                  | Introduce quality assurance measures /procedures  | Draft procedural manual for International Taxation Sub-Directorate   | Draft Standard exemptions model for donors   | Revisit and review   | Revisit and review   | Revisit and review   |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      |      |      |
|                                  | Identify relevant training options and budgets  | Training on risk based compliance management for relevant staff  | Training on tax exemptions and drafting a standard model for all donors  | Staff evaluation   | Staff evaluation   | Staff evaluation   |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      |      |      |
|                                  | Ensure ongoing technical support from international experts to build capacity of ARD Technical Committee members and other relevant staff | Relevant ARD staff receive training in VAT law and policy as relates to their area or responsibility   | Ongoing legal support to relevant ARD staff implementing VAT   | Identify staff and support training delivery as required   | Identify staff and support training delivery as required   | Identify staff and support training delivery as required   |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      |      |      |
| PF                               | <b>RD: Non-Tax Revenue</b>  |  |  |  |  |  |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      |      |      |
| H                                | <b>1. Oversee Implementation of NTR 5-Year Strategic Plan (POA 9: Accountability and Transparency)</b>                                    | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Substantial           | Moderate                     | Substantial                | High                 | High          | Moderate                    | Substantial    | Ministry of Foreign Affairs                      | Ministry of Interior | Ministry of Justice |                       |                            | 0.20 | -    |      |      |
|                                  | Ensure all key managers understand and participate in process   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      | 0.20 | -    |      |
|                                  | Conduct periodic assessment to ensure key commitments remain on track   | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      | 0.20 | -    |      |
|                                  | Initiate timely modification (as needed) to ensure overall objectives are met   | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      | 0.20 | -    |      |
| F                                | <b>2. Reduce Opportunities for Corruption by NTR Staff and Taxpayers (POA 9: Accountability and Transparency)</b>                         | Standardization of Valuable Documents and E-Payment of Government Revenue will reduce corruption dramatically since currently lack of them caused corruption                   | Standardization of Valuable Document and E-Payment of Government Revenue will reduce corruption dramatically since currently lack of them caused corruption                          | Standardization of Valuable Document and E-Payment of Government Revenue will reduce corruption dramatically since currently lack of them caused corruption                          | Standardization of Valuable Document and E-Payment of Government Revenue will reduce corruption dramatically since currently lack of them caused corruption                          | Standardization of Valuable Document and E-Payment of Government Revenue will reduce corruption dramatically since currently lack of them caused corruption                          | High                  | High                         | Substantial                | Substantial          | High          | High                        | Moderate       | The High Office of Oversight and Anti Corruption | Ministry of Interior |                     |                       |                            |      | 0.27 | 0.17 |      |
|                                  | Standardization of Valuable Documents at MDAs   | Standardization of Valuable Documents at as a pilot project in MoT and MoIA  | Standardization of Valuable Documents at MoLSAMD & MoHE  | Standardization of Valuable Documents at MoE & CAA   | Standardization of Valuable Documents at MoCI & MoFA   | Standardization of Valuable Documents at MoIC & MoCIT  |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      | 0.40 | 0.25 |      |
|                                  | Conduct a feasibility study to identify opportunities for e-payment of non-tax revenue streams at selected line ministries                | Conduct a feasibility study to identify opportunities for e-payment of non-tax revenue streams at MoPW, MoT and DAB  | Conduct a feasibility study to identify opportunities for e-payment of non-tax revenue streams at MoIA, KM and DAB   | Conduct a feasibility study to identify opportunities for e-payment of non-tax revenue streams at MoCI, MoPH and MoFA  | Conduct a feasibility study to identify opportunities for e-payment of non-tax revenue streams at MoCI, MoPH and MoFA  | Conduct a feasibility study to identify opportunities for e-payment of non-tax revenue streams at MoCI, MoCIT and DAB  |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      |      |      |
|                                  | Ensure all relevant business processes are automated (introduction of Non- Cash payment)  | Streamlining Business procedure at two line MoPW and MoT   | Streamlining Business procedure at one line MoIA and KM  | Streamlining Business procedure at two line MoPH and MoFA  | Streamlining Business procedure at two line MoLSAMD and MoCI   | Streamlining Business procedure at one line CAA  |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      | 0.40 | 0.25 |
| F                                | <b>3. Increase revenue as a % of GDP. (POA 8: Effective Revenue Management)</b>   | Increase of the current fee/ finding new revenue streams and prevention from leakage   | Increase of the current fee/ finding new revenue streams and prevention from leakage   | Increase of the current fee/ finding new revenue streams and prevention from leakage   | Increase of the current fee/ finding new revenue streams and prevention from leakage   | Increase of the current fee/ finding new revenue streams and prevention from leakage   | Substantial           | Substantial                  | Substantial                | High                 | High          | Substantial                 | Substantial    | Ministry of Foreign Affairs                      | Ministry of Interior | Ministry of Justice |                       |                            |      | 0.40 | -    |      |
|                                  | Maximize non tax revenue collections by analyzing revenue streams   | Review the Current NTR at MoPW, MoCI, MoT, MoLAMD, MoIC, Supreme Court, MoE, MoHE and RTA and proposing increase to its fee based on economic indicators such as inflation etc | Review the Current NTR at MoPW, MoCI, MoT, MoLAMD, MoIC, Supreme Court, MoE, MoHE, MoMP and RTA and proposing increase to its fee based on economic indicators such as inflation etc | Review the Current NTR at MoPW, MoCI, MoT, MoLAMD, MoIC, Supreme Court, MoE, MoHE, MoMP and RTA and proposing increase to its fee based on economic indicators such as inflation etc | Review the Current NTR at MoPW, MoCI, MoT, MoLAMD, MoIC, Supreme Court, MoE, MoHE, MoMP and RTA and proposing increase to its fee based on economic indicators such as inflation etc | Review the Current NTR at MoPW, MoCI, MoT, MoLAMD, MoIC, Supreme Court, MoE, MoHE, MoMP and RTA and proposing increase to its fee based on economic indicators such as inflation etc |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      | 0.40 | -    |
|                                  | Maximize non tax revenue collections by monitoring ministries   | Record and monitor monthly collections by MDAs and source code; % of target met; follow up with Ministries, Department and agency on deficits                                  | Record and monitor monthly collections by MDAs and source code; % of target met; follow up with Ministries, Department and agency on deficits  | Record and monitor monthly collections by MDAs and source code; % of target met; follow up with Ministries, Department and agency on deficits  | Record and monitor monthly collections by MDAs and source code; % of target met; follow up with Ministries, Department and agency on deficits  | Record and monitor monthly collections by MDAs and source code; % of target met; follow up with Ministries, Department and agency on deficits  |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      | 0.40 | -    |
|                                  | Maximize non tax revenue collections by conducting ministry visits  | Visit and review Ministries, Department and agency ntr operations; recommend improvements to collection procedures   | Visit and review Ministries, Department and agency ntr operations; recommend improvements to collection procedures   | Visit and review Ministries, Department and agency ntr operations; recommend improvements to collection procedures   | Visit and review Ministries, Department and agency ntr operations; recommend improvements to collection procedures   | Visit and review Ministries, Department and agency ntr operations; recommend improvements to collection procedures   |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      | 0.40 | -    |
| H                                | <b>4. Improve policies and procedures by strengthening NTR mandate and legal authorities (POA 2: Institutional Risk)</b>                  | Develop NTR regulation plan implementation; broaden NTR mandate  | Enhance NTR regulation plan implementation; broaden NTR mandate  | Implementation and enhancement of NTR regulation plan implementation; broaden NTR mandate  | Implementation and enhancement of NTR regulation plan implementation; broaden NTR mandate  | Implementation and enhancement of NTR regulation plan implementation; broaden NTR mandate  | High                  | High                         | High                       | Substantial          | High          | High                        | High           | Office of the Minister                           |                      |                     |                       |                            |      |      | 0.13 | 0.13 |
|                                  | Study and develop legal alternatives  | Review of PFMEI and developing NTR regulation  | Public outreach and Implementation of NTR regulation   | Public outreach and Implementation of NTR regulation   | Public outreach and Implementation of NTR regulation   | Public outreach and Implementation of NTR regulation   |                       |                              |                            |                      |               |                             |                |  |                      |                     |                       |                            |      |      | 0.25 | 0.25 |

| Priority Status: Flagship, H M L | PLANNED ACTION   | 1396-2017  | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | Inst 4                | Inst 5 | Inst 6 | 1396-2017 TA Support  |                            |      |   |
|----------------------------------|--|--|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|-----------------------|--------|--------|-----------------------|----------------------------|------|---|
|                                  |  |  |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency |                       |        |        | TA Support (National) | TA Support (International) |      |   |
|                                  | Visiting provinces for evaluation of non-tax revenue potential and collection process  | Visiting of Main Zones of Afghanistan for NTR review   | Expansion of NTR TASHKIL to Main zones   | Visiting 2nd grade provinces for NTR review  | Expansion of NTR TASHKIL to 2nd grad provinces   | Making NTRD as a National authority in Afghanistan   |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            |      |   |
| H                                | <b>5. Improve project management in ministries to further enhance revenue generation (POA 2: Institutional Risk)</b>                                   | Provide technical support to targeted MDAs for revenue improvement and management  | Provide technical support to targeted MDAs for revenue improvement and management  | Provide technical support to targeted MDAs for revenue improvement and management  | Provide technical support to targeted MDAs for revenue improvement and management  | Provide technical support to targeted MDAs for revenue improvement and management  | Moderate              | Substantial                  | Moderate                   | Moderate             | High          | Moderate                    | Moderate       | Ministry of Transport |        |        |                       | 0.23                       | -    |   |
|                                  | Identify resources necessary for implementation of new revenue development plans, or for collection improvement projects                               | Proposal to Budget Department and Donors for allocation of fund for this activities  | Proposal to Budget Department and Donors for allocation of fund for this activities  | Proposal to Budget Department and Donors for allocation of fund for this activities  | Proposal to Budget Department and Donors for allocation of fund for this activities  | Proposal to Budget Department and Donors for allocation of fund for this activities  |                       |                              |                            |                      |               |                             |                |                       |        |        |                       | 0.40                       | -    |   |
|                                  | Allocate funding and monitor implementation  | Allocation of Funds and support resources at MoPW, MoIC, MoIA, NEPA, NTRD, CAA, ARA  | Allocation Funds and support resources to the line ministries based on approve proposal and budget   | Allocation Funds and support resources to the line ministries based on approve proposal and budget   | Allocation Funds and support resources to the line ministries based on approve proposal and budget   | Allocation Funds and support resources to the line ministries based on approve proposal and budget   |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            | -    |   |
|                                  | Conducting assessment in all ministries and central budgeting units  | Assessment and monitoring of investment results at MoLSAMD, NTR and RTA  | Assessment and monitoring of investment results at MoPW, MoIC, MoIA, NEPA, NTRD, CAA, ARA  | Assessment and monitoring of line ministries for which resource and fund allocated   | Assessment and monitoring of line ministries for which resource and fund allocated   | Assessment and monitoring of line ministries for which resource and fund allocated   |                       |                              |                            |                      |               |                             |                |                       |        |        |                       | 0.40                       | -    |   |
|                                  | NTRD support to Telecom User fee   | Amendment of 10% top-up fee procedure and financial inspection of 10% fee together with MoCIT and ATRA   | Financial inspection of 10% fee together with MoCIT and ATRA   | Financial inspection of 10% fee together with MoCIT and ATRA   | Financial inspection of 10% fee together with MoCIT and ATRA   | Financial inspection of 10% fee together with MoCIT and ATRA   |                       |                              |                            |                      |               |                             |                |                       |        |        |                       | 0.10                       | -    |   |
| H                                | <b>7. Enhance Institutional Development and Capacity Building Programs</b>   | Maintain and improve human resources management  | Maintain and improve human resources management  | Maintain and improve human resources management  | Maintain and improve human resources management  | Maintain and improve human resources management  | High                  | Moderate                     | High                       | Moderate             | High          | Moderate                    | Moderate       |                       |        |        |                       | 0.08                       | 0.12 |   |
|                                  | Advocate for the ability to recruit staff with the appropriate skills  | NTR salaries for Sub-Directors of NTR and development of TOR for CBR   | Maintain and improve selection process of staff  | Maintain and improve selection process of staff  | Maintain and improve selection process of staff  | Maintain and improve selection process of staff  |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            | -    |   |
|                                  | Advocate for a wage and reward system to recruit and retain qualified personnel  | Maintain and improve salary supplements for qualified staff and best performer   | Maintain and improve salary supplements for qualified staff and best performer   | Maintain and improve salary supplements for qualified staff and best performer   | Maintain and improve salary supplements for qualified staff and best performer   | Maintain and improve salary supplements for qualified staff and best performer   |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            | -    |   |
|                                  | Provide incentives for those collecting agencies for better performance  | Review incentives applicable to revenue-collecting MDAs and their officers   | Monitor and adjust revenue incentive plan for better performance   | Monitor and adjust revenue incentive plan for better performance   | Monitor and adjust revenue incentive plan for better performance   | Monitor and adjust revenue incentive plan for better performance   |                       |                              |                            |                      |               |                             |                |                       |        |        |                       | 0.25                       | 0.35 |   |
| H                                | <b>8. Increase capacities of NTR staff</b>   | On the job training for NTRD internally and externally   | On the job training for NTRD internally and externally   | On the job training for NTRD internally and externally   | On the job training for NTRD internally and externally   | On the job training for NTRD internally and externally   | Moderate              | Moderate                     | Substantial                | Moderate             | High          | Moderate                    | Moderate       |                       |        |        |                       |                            | -    |   |
|                                  | Provide employee with the tools and training to further develop skills perform and improve business performance- In country                            | Training for NTR on the topic on Principle of NTR management + Training on NTR duties and responsibility   | Training for NTR on the topic on Principle of NTR management + Training on NTR duties and responsibility   | Training for NTR on the topic on Principle of NTR management + Training on NTR duties and responsibility   | Training for NTR on the topic on Principle of NTR management + Training on NTR duties and responsibility   | Training for NTR on the topic on Principle of NTR management + Training on NTR duties and responsibility   |                       |                              |                            |                      |               |                             |                | 0                     | 0      | 0      |                       |                            | -    |   |
|                                  | Train staff abroad -International Opportunities  | Training in INDIA and Sarilanka on NTR comparison and how we can use their best practices in Afghanistan   | Ongoing evaluation and delivery  | Ongoing evaluation and delivery  | Ongoing evaluation and delivery  | Ongoing evaluation and delivery  |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            | -    |   |
| FFF                              | <b>Provincial Liaison Department</b>   |  |  |  |  |  |                       |                              |                            |                      |               |                             |                |                       |        |        |                       | 0.18                       | 0.00 |   |
|                                  | <b>A: IMPROVE ADMINISTRATION AND COLLECTION OF TAX TO INCREASE REVENUE</b>   |  |  |  |  |  |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            |      |   |
| H                                | <b>1. Oversee Implementation of Provincial Liaison 5-Year Strategic Plan (POA 9: Accountability and Transparency)</b>                                  | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Substantial           | Moderate                     | Substantial                | Moderate             | High          | Moderate                    | Substantial    |                       |        |        |                       | 0.10                       | -    |   |
|                                  | Ensure all key managers understand and participate in process  | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Senior Management staff meeting  | Include monthly progress updates on agenda of Senior Management staff meeting  | Include monthly progress updates on agenda of Senior Management staff meeting  | Include monthly progress updates on agenda of Senior Management staff meeting  |                       |                              |                            |                      |               |                             |                |                       |        |        |                       | 0.20                       | -    |   |
|                                  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct Monthly meetings with sub-directors and performance track and assessment including strategic plan  | Conduct Monthly meetings with sub-directors and performance track and assessment including strategic plan  | Conduct Monthly meetings with sub-directors and performance track and assessment including strategic plan  | Conduct Monthly meetings with sub-directors and performance track and assessment including strategic plan  | Conduct Monthly meetings with sub-directors and performance track and assessment including strategic plan  |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            | -    |   |
|                                  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            | -    |   |
|                                  | Ensure Strategic plans are aligned with the criteria outlined in TADAT to ensure improvements in tax administration based upon international practice. | Ensure strategic plans are aligned with TADAT criteria -- Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the next 5 years | Ensure strategic plans are aligned with TADAT criteria -- Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the next 5 years | Ensure strategic plans are aligned with TADAT criteria -- Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the next 5 years | Ensure strategic plans are aligned with TADAT criteria -- Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the next 5 years | Ensure strategic plans are aligned with TADAT criteria -- Ensure plans includes initiatives to demonstrate a progressive increase in scoring over the next 5 years |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            | 0.20 | - |
| F                                | <b>2. Reduce Opportunities for Corruption by Provincial Liaison Staff and Taxpayers (POA 9: Accountability and Transparency)</b>                       | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Conduct Annual Code of Conduct Training  | Substantial           | Substantial                  | High                       | Substantial          | High          | High                        | Moderate       | Audit                 |        |        |                       | 0.23                       | -    |   |
|                                  | Conduct Annual Code of Conduct Training  | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   | Conduct Code of Conduct Training   |                       |                              |                            |                      |               |                             |                |                       |        |        |                       | 0.40                       | -    |   |
|                                  | Encourage timely investigation and actions in cases where corruption is suspected  | For investigation purpose, the department take provincial visits on regular base and in case corruption suspected  | Support the prosecution of staff members involved in corruption activities   | Support the prosecution of staff members involved in corruption activities   | Support the prosecution of staff members involved in corruption activities   | Support the prosecution of staff members involved in corruption activities   |                       |                              |                            |                      |               |                             |                |                       |        |        |                       |                            | -    |   |
|                                  | Encourage the automation of all relevant business processes in selected provinces  | Support the implementation of SIGTAS group 3 in 2 key provinces (Herat and Balkh)  | Support the implementation of SIGTAS TIN modules in 4 tier-2 provinces   | Support the implementation of SIGTAS TIN modules in 6 tier-2 provinces   | Support the implementation of SIGTAS TIN modules in 8 tier-2 provinces   | Support the implementation of SIGTAS TIN modules in 10 tier-2 provinces  |                       |                              |                            |                      |               |                             |                |                       |        |        |                       | 0.30                       | -    |   |



| Priority Status: Flagship, H M L               | PLANNED ACTION   | 1396-2017   | 1397-2018   | 1398-2019   | 1399-2020   | 1400-2021   | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support       |                        |        |                       |                            |      |
|--|--|---|---|---|---|---|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|----------------------------|------------------------|--------|-----------------------|----------------------------|------|
|  |  |   |   |   |   |   | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organizations | Time required | Visibility of reform impact | PFM Competency | Inst 4                     | Inst 5                 | Inst 6 | TA Support (National) | TA Support (International) |      |
| F  | <b>3. Facilitate the Integrity of the Registered Taxpayer Database (SIGTAS) (POA 1)</b>  | Ensure and Facilitate the Integrity of the Registered Taxpayer Database on regular base   | Ensure and Facilitate the Integrity of the Registered Taxpayer Database on regular base   | Ensure and Facilitate the Integrity of the Registered Taxpayer Database on regular base   | Ensure and Facilitate the Integrity of the Registered Taxpayer Database on regular base   | Ensure and Facilitate the Integrity of the Registered Taxpayer Database on regular base   | High                  | Moderate                     | Substantial                | Substantial          | High          | Moderate                    | Moderate       | Mustofats                  |                        |        |                       | 0.30                       | -    |
|  | Facilitate to start the implementation of SIGTAS in provinces  | Facilitate the implementation of SIGTAS in 5 tier-2 provinces   | Facilitate the implementation of SIGTAS in 6 tier-2 provinces   | Facilitate the implementation of SIGTAS in 6 tier-2 provinces   | Facilitate the implementation of SIGTAS in 6 tier-2 provinces   | Facilitate the implementation of SIGTAS in 5 tier-2 provinces   |                       |                              |                            | Low                  | Low           |                             |                |                            |                        |        |                       | 0.30                       | -    |
|  | Encourage Mustofats to register taxpayer, filing and payment transactions are properly reflected in SIGTAS   | Encourage 3 key Musoiats to make sure all income Returns are recorded into SIGTAS -   | Encourage 5 key Musoiats to make sure all income Returns are recorded into SIGTAS -   | Encourage 5 key Musoiats to make sure all income Returns are recorded into SIGTAS -   | Encourage 5 key Musoiats to make sure all income Returns are recorded into SIGTAS -   | Encourage 5 key Musoiats to make sure all income Returns are recorded into SIGTAS -   |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       | 0.30                       | -    |
|  | Support the computerization of Provinces for support of SIGTAS   | Support and coordinate the fully computerization 3 key provinces and partially computerization 5 tier-2 provinces   | 5 key(STO) and 8 tier-2 provinces Partially computerized  | Ensure the proper use of SIGTAS and in 5 key and 8 tier-2 provinces   | Ensure the proper use of SIGTAS and at the provincial level   | Ensure the proper use of SIGTAS and at the provincial level   |                       |                              |                            | Low                  | Low           |                             |                |                            |                        |        |                       | 0.30                       | -    |
| F  | <b>4. Facilitate the establishment of Risk Based Compliance Methodology (POA 2 Risk Management)</b>  | Facilitate incorporating SIGTAS generated risk based criteria into case selection process -   | Incorporate Computer Assisted Auditing Techniques into the Overall audit proce  | Incorporate Computer Assisted Auditing Techniques into the Overall audit proce  | Incorporate Computer Assisted Auditing Techniques into the Overall audit proce  | Incorporate Computer Assisted Auditing Techniques into the Overall audit proce  | Substantial           | Substantial                  | High                       | Substantial          | High          | Moderate                    | Moderate       | Revenue System and support | RD: Legal              |        |                       | 0.27                       | 0.03 |
|  | Support to implement RBC (Risk-based compliance)   | Support and coordinate the functionality of advance risk criteria and rollout of RBC to 4 tier-2 provinces  | Support and coordinate the functionality of advance risk criteria and rollout of RBC to 4 tier-2 provinces  | Support and coordinate the functionality of advance risk criteria and rollout of RBC to 6 tier-2 provinces  | Support and coordinate the functionality of advance risk criteria and rollout of RBC to 6 tier-2 provinces  | Support and coordinate the functionality of advance risk criteria and rollout of RBC to 6 tier-2 provinces  |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       | 0.30                       | -    |
|  | Provide and support to conduct RBC training to relevant departments of the provincial Mustofat .   | Support and coordinate the primary level training on RBC for relevant departments of 4tier-2 provinces  | Advanced level training on RBC for relevant departments of 4tier-2 provinces  | assessment of deliverables in 5 key and 6 tier-2 provinces RBC committees   | assessment of deliverables in 5 key and 46 tier-2 provinces RBC committees  | assessment of deliverables in 5 key and 6 tier-2 provinces RBC committees   |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       | 0.30                       | -    |
|  | Initiate monthly monitoring of Key Performance Indicators and coordinate with RBC department   | Report and coordinate KPI's monthly reports with RBC department only 5 key provinces  | Report and coordinate KPI's monthly reports with RBC department only 5 key provinces  | Report and coordinate KPI's monthly reports with RBC department only 5 key provinces  | Report and coordinate KPI's monthly reports with RBC department only 5 key provinces  | Report and coordinate KPI's monthly reports with RBC department only 5 key provinces  |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       | 0.20                       | 0.10 |
| F  | <b>5. Facilitate the Establishment of process to take timely actions on taxpayer who do not file or pay on time. (POA 4 filling &amp; POA 5 payment)</b>                                   | Explore ways to utilize 3rd party data and resources available  | Explore ways to utilize 3rd party data and resources available  | Explore ways to utilize 3rd party data and resources available  | Explore ways to utilize 3rd party data and resources available  | Explore ways to utilize 3rd party data and resources available  | Substantial           | Substantial                  | Substantial                | Substantial          | High          | Moderate                    | Moderate       | RD: Objection              | RD: Revenue and System |        |                       | 0.10                       | -    |
|  | Encourage Timely assertion of penalties to deter non-compliance  | Make sure Provincial Mustofats take Timely assessing of penalties to deter Non-compliance   | Make sure Provincial Mustofats take Timely assessing of penalties to deter Non-compliance   | Make sure Provincial Mustofats take Timely assessing of penalties to deter Non-compliance   | Make sure Provincial Mustofats take Timely assessing of penalties to deter Non-compliance   | Make sure Provincial Mustofats take Timely assessing of penalties to deter Non-compliance   |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       | 0.10                       | -    |
|  | Review legislation and make further enhancements to further strengthen of tax administration in provinces  | Review and recommend suggestion to the legislation and make further enhancements to further strengthen tax administration . With close coordination Legal and policy Directorate. | Review and recommend suggestion to the legislation and make further enhancements to further strengthen tax administration . With close coordination Legal and policy Directorate. | Review and recommend suggestion to the legislation and make further enhancements to further strengthen tax administration . With close coordination Legal and policy Directorate. | Review and recommend suggestion to the legislation and make further enhancements to further strengthen tax administration . With close coordination Legal and policy Directorate. | Review and recommend suggestion to the legislation and make further enhancements to further strengthen tax administration . With close coordination Legal and policy Directorate. |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       | -                          | -    |
|  | Identify tax arrears levels in provinces   | Identify and recognize tax arrears level in provincial level and findout the alternative ways to reduce arrears level in provinces  | Identify and recognize tax arrears level in provincial level and findout the alternative ways to reduce arrears level in provinces  | Identify and recognize tax arrears level in provincial level and findout the alternative ways to reduce arrears level in provinces  | Identify and recognize tax arrears level in provincial level and findout the alternative ways to reduce arrears level in provinces  | Identify and recognize tax arrears level in provincial level and findout the alternative ways to reduce arrears level in provinces  |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       | 0.20                       | -    |
| F  | <b>6. Enhance Public Awareness / Taxpayer Awareness programs to further enhance voluntary compliance (NOTE: Supporting Role to Public Awareness) (POA 3- Support Voluntary Compliance)</b> | Segmentation rollout to 5 new tier-2 provinces  | Segmentation rollout to 5 other tier-2 provinces  | Ensure the effectiveness of the segmentation in five key and 13 tier-2 provinces  | Ensure the effectiveness of the segmentation in 13 tier-2 provinces   | Make sure the implementation of proper segmentation   | High                  | High                         | High                       | Substantial          | High          | Moderate                    | Moderate       | RD: Legal                  | MoF-Rimu               |        |                       | 0.23                       | -    |
|  | Identify and recommend those areas of non compliance which could be addressed through Public Awareness Campaigns   | Utilizing information secured by Mustofats during interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns | Utilizing information secured by Mustofats during interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns | Utilizing information secured by Mustofats during interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns | Utilizing information secured by Mustofats during interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns | Utilizing information secured by Mustofats during interactions with taxpayers, recommend to RSSD those areas which would be best addressed via broader Public Awareness Campaigns |                       |                              |                            | Low                  | Low           |                             |                |                            |                        |        |                       | 0.10                       | -    |
|  | Conducted the planned training programs to enhance the client service staff capacity   | Intermediate client service trainings conduct in 4 tier 2 provinces   | Intermediate client service trainings conducted in 6 tier 2 provinces   | intermediate client service trainings conducted in 6 tier 2 provinces   | intermediate client service trainings conducted in 6 tier 2 provinces   | intermediate client service trainings conducted in 6 tier 2 provinces   |                       |                              |                            | Low                  | Low           |                             |                |                            |                        |        |                       | 0.40                       | -    |
| <b>B: BROADEN TAX BASE</b>                     |  |   |   |   |   |   |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       |                            |      |
|  | Implementation of new fixed tax regime in provinces  | Implement of new fixed tax regime in remaining 10 tier-2 provinces  | Support and implement of new fixed tax regime in remaining 10 tier-2 provinces  | Ensure the proper implementation of new fixed tax regime in 5 key and 28 tier-2 provinces   | Ensure the proper implementation of new fixed tax regime in 5 key and 28 tier-2 provinces   | Ensure the proper implementation of new fixed tax regime in 5 key and 28 tier-2 provinces   |                       |                              |                            | Low                  | Low           |                             |                |                            |                        |        |                       | 0.20                       | -    |
|  | Support the implementation of self-assessment  | Implementation of Self-assessment in 5 tier-2 provinces only for legal taxpayers (companies)  | Implementation of self-assessment in 5 tier-2 provinces and implemented in new tier-2 provinces   | Ensure f implementation of self-assessment in 5 key provincial offices, and 10 tier-2 provinces   | Ensure f implementation of self-assessment in 5 key provincial offices, and 10 tier-2 provinces   | Ensure f implementation of self-assessment in 5 key provincial offices, and 10 tier-2 provinces   |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       | 0.20                       | -    |
| <b>C: ENSURE CAPACITY DEVELOPMENT PROGRAMS</b> |  |   |   |   |   |   |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       |                            |      |
| H  | <b>10. Enhance Institutional Development and Capacity building programs (POA 2 - Institutional Risk)</b>   | Promote career progression and rotation opportunities that share knowledge, retain talent, accelerate advancement of top performers to build future leaders.                      | Advocate for the establishment of a reward system based on performance results  | Advocate for the establishment of a reward system based on performance results  | Advocate for the establishment of a reward system based on performance results  | Advocate for the establishment of a reward system based on performance results  | High                  | Moderate                     | High                       | Substantial          | High          | Moderate                    | Moderate       | Civil Service Commission   | MoF- Rimu              |        |                       | 0.13                       | -    |
|  | Advocate for the ability to recruit staff with the appropriate skill sets  | Implement the recruitment process in one key provinces  | Implement the recruitment process in 2 provinces  | Implement the recruitment process in 2 provinces  | Implement the recruitment process in 2 provinces  | Advocate for the establishment of a reward system based on performance results  |                       |                              |                            |                      |               |                             |                |                            |                        |        |                       | -                          | -    |

| Priority Status: Flagship, H M L | PLANNED ACTION  | 1396-2017  | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | Inst 4   | Inst 5                            | Inst 6                            | 1396-2017 TA Support (National) | 1396-2017 TA Support (International) |
|----------------------------------|---|--|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|--|-----------------------------------|-----------------------------------|---------------------------------|--------------------------------------|
|                                  |   |  |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organizations | Time required | Visibility of reform impact | PFM Competency |  |                                   |                                   |                                 |                                      |
|                                  | Conducte TAL and IFL training for Provincial revenue sub-directors                                  | Conduct 2 trainings in center for revenue sub-directors  | Conduct 2 trainings in center for revenue staff  | Conduct 2 trainings in center for revenue staff  | Conduct 2 trainings in center for revenue staff  | Conduct 2 trainings in center for revenue staff  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   |                                 |                                      |
|                                  | Conduct tax procedures training on regional level for grade 4 and 5 of provincial revenue staff     | Conduct 4 regional based trainings for grade 4 and 5 of revenue staff  | Conduct 4 regional based trainings for grade 4 and 5 of revenue staff  | Conduct 4 regional based trainings for grade 4 and 5 of revenue staff  | Conduct 4 regional based trainings for grade 4 and 5 of revenue staff  | Conduct 4 regional based trainings for grade 4 and 5 of revenue staff  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   | 0.10                            |                                      |
|                                  | Support to enhance the Capacity building for SIGTAS users in the provinces                          | Support and coordinate SIGTAS group 3 training in Kunduz and Kandahar and SIGTAS group 1 in 5 tier-2 provinces   | SIGTAS Group 2 and 3 training in new 5 tier-2 provinces  | Ensure the proper use of SIGTAS and AFMIS in 5 key and 13 tier-2 provinces   | Ensure the proper use of SIGTAS and AFMIS at the provincial level  | Ensure the proper use of SIGTAS and AFMIS at the provincial level  |                       |                              |                            | Low                  | Low           |                             |                |  |                                   |                                   | 0.40                            |                                      |
| F                                | <b>5. Improved coordination level in a straight line reporting between HQ (ARD) and Mustofiyats</b> | 5 key and 3 tier-2 provinces will have standard functional model with direct reporting lines to ARD via technical and provincial liaison   | 5 key and 8 tier-2 provinces will have standard functional model with direct reporting lines to ARD via technical and provincial liaison   | 5 key and 13 tier-2 provinces will have standard functional model with direct reporting lines to ARD via technical and provincial liaison  | 5 key and 13 tier-2 provinces will have standard functional model with direct reporting lines to ARD via technical and provincial liaison  | 5 key and 13 tier-2 provinces will have standard functional model with direct reporting lines to ARD via technical and provincial liaison  | High                  | High                         | High                       | Substantial          | High          | Moderate                    | Moderate       | Admin Department                                 |                                   |                                   | 0.13                            |                                      |
|                                  | video conferences with the Mustofiyats to improve level of coordination.                            | The Department strengthen the level of coordination with 10 tier-2 provinces through telephonic conversation, letters and Email exchanges.   | Video conferences with 10 tier-2 provinces to strengthen level of coordination   | Make sure establishment of direct and ontime communication between HQ and provinces  | Make sure establishment of direct and ontime communication between HQ and provinces  | Make sure establishment of direct and ontime communication between HQ and provinces  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   | 0.20                            |                                      |
|                                  | Ensure internet connectivity in most of the Mustofiyats   | revenue target reporting improved against target and schedules on monthly, weekly and daily bases  | revenue target reporting improved against target and schedules on monthly, weekly and daily bases  | revenue target reporting improved against target and schedules on monthly, weekly and daily bases  | revenue target reporting improved against target and schedules on monthly, weekly and daily bases  | revenue target reporting improved against target and schedules on monthly, weekly and daily bases  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   |                                 |                                      |
|                                  | Provincial visits for guidance and monitoring of best practices Implementation.                     | Provincial visits to 10 tier-2 provinces to make sure the implementatio of best practices  | Provincial visits to 10 key and tier-2 provinces to make sure the implementatio of best practices  | Provincial visits to 8 key and tier-2 provinces to make sure the implementatio of best practices   | Provincial visits to 8 key and tier-2 provinces to make sure the implementatio of best practices   | Provincial visits to 8 key and tier-2 provinces to make sure the implementatio of best practices   |                       |                              |                            |                      |               |                             |                |  |                                   |                                   | 0.20                            |                                      |
| FFF                              | <b>RD: Revenue System</b>   |  |  |  |  |  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   | 0.22                            | 0.19                                 |
| H                                | <b>1. Oversee Implementation of RSSD 5-Year Strategic Plan</b>                                      | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Review and Modify of 5 Year Plan via a series of management sessions as needed   | Substantial           | Moderate                     | Substantial                | High                 | High          | Moderate                    | Substantial    | Customs Department                               | Office of the Minister            | Central Bank of Afghanistan (DAB) |                                 |                                      |
|                                  | Ensure all key managers understand and participate in process                                       | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   | Include monthly progress updates on agenda of Management staff meeting   |                       |                              |                            |                      |               |                             |                |  |                                   |                                   |                                 |                                      |
|                                  | Conduct periodic assessment to ensure key commitments remain on track                               | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  | Conduct periodic assessment to ensure key commitments remain on track  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   |                                 |                                      |
|                                  | Initiate timely modification (as needed) to ensure overall objectives are met                       | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  | Initiate timely modification (as needed) to ensure overall objectives are met  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   |                                 |                                      |
| F                                | <b>2. Reduce Opportunities for Corruption by RSSD Staff and Taxpayers</b>                           | Capacity Building program, process mapping and simplification  | Capacity Building program, process mapping and simplification  | Capacity Building program, process mapping and simplification  | Capacity Building program, process mapping and simplification  | Capacity Building program, process mapping and simplification  | Moderate              | Moderate                     | Substantial                | High                 | High          | Low                         | Moderate       | The High Office of Oversight and Anti Corruption | Revenues Department               |                                   |                                 |                                      |
|                                  | Staff Capacity building in Tax Laws and Code of Conduct   | 6 rounds of trainings to be conducted  | Code of conduct trainings for new employees and to existent staff based on amendments to the TAL or IFL  | Code of conduct trainings for new employees and to existent staff based on amendments to the TAL or IFL  | Code of conduct trainings for new employees and to existent staff based on amendments to the TAL or IFL  | Code of conduct trainings for new employees and to existent staff based on amendments to the TAL or IFL  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   |                                 |                                      |
|                                  | Process simplification  | TIN Office branch in MoLSAMD   | Support and implementation of TIN at central and provincial level  | Support and implementation of TIN at central and provincial level  | Support and implementation of TIN at central and provincial level  | Support and implementation of TIN at central and provincial level  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   |                                 |                                      |
| F                                | <b>3. Automation of Afghanistan Tax Administration</b>  | SIGTAS enhancement and Roll-out, development and implementation of E-Filing and other tools to facilitate Taxpayers and Tax Administration. Enhance ARD reporting tools and decision making. | SIGTAS enhancement and Roll-out, development and implementation of E-Filing and other tools to facilitate Taxpayers and Tax Administration. Enhance ARD reporting tools and decision making. | SIGTAS enhancement and Roll-out, development and implementation of E-Filing and other tools to facilitate Taxpayers and Tax Administration. Enhance ARD reporting tools and decision making. | SIGTAS enhancement and Roll-out, development and implementation of E-Filing and other tools to facilitate Taxpayers and Tax Administration. Enhance ARD reporting tools and decision making. | SIGTAS enhancement and Roll-out, development and implementation of E-Filing and other tools to facilitate Taxpayers and Tax Administration. Enhance ARD reporting tools and decision making. | High                  | Substantial                  | Substantial                | High                 | High          | Substantial                 | Moderate       | Customs Department                               | Central Bank of Afghanistan (DAB) |                                   | 0.36                            | 0.38                                 |
|                                  | SIGTAS Roll-out and Monitor Implementation  | Group 1 in 5 additional provinces, Group 3 in Kandahar and Kunduz.   | Group 1 in 5 additional provinces, Group 2 in provinces where Group 1 is implemented in previous Year, Group 3 in provinces where Group 2 is implemented in previous Year                    | Group 1 in 5 additional provinces, Group 2 in provinces where Group 1 is implemented in previous Year, Group 3 in provinces where Group 2 is implemented in previous Year                    | Group 1 in 5 additional provinces, Group 2 in provinces where Group 1 is implemented in previous Year, Group 3 in provinces where Group 2 is implemented in previous Year                    | Group 1 in 5 additional provinces, Group 2 in provinces where Group 1 is implemented in previous Year, Group 3 in provinces where Group 2 is implemented in previous Year                    |                       |                              |                            |                      |               |                             |                |  |                                   |                                   | 0.50                            |                                      |
|                                  | SIGTAS data clean up  | Initiate data clean up in MTO, modify Data Entry forms to capture complete and accurate data   | Initiate data clean up in STO, Further enhance Data Entry forms to capture complete and accurate data  | Initiate data clean up in Provinces  | Initiate data clean up in Provinces  | Initiate data clean up in Provinces  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   | 0.20                            | 0.50                                 |
|                                  | Ensure Interfaces are effectively implemented   | DAB, ACBR and NPA Interfaces to be implemented   | Enhance Interfaces Implemented and implement AFMIS interface   | Identify and implement other Interfaces required for further automation of Tax Administration  | Identify and implement other Interfaces required for further automation of Tax Administration  | Identify and implement other Interfaces required for further automation of Tax Administration  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   | 0.50                            | 0.50                                 |
|                                  | Establish appropriate Disaster recovery sites   | Develop Disaster Recovery Strategy   | Implement DR strategy and build a backup site, Feasibility study of regional data centers  | Develop 1 regional data center and backup site   | Develop 2 more regional data centers and backup sites  | Develop 2 more regional data centers and backup sites  |                       |                              |                            |                      |               |                             |                |  |                                   |                                   | 0.40                            | 0.60                                 |
|                                  | Development and Implementation of Electronic Services   | Develop E-Filing and implement in LTO as pilot   | Implement E-Filing in MTO, Pilot E-Payment in LTO  | E-Registration Development and Implementation, Implement E-Filing in 1 zone and Implement E-Payment in MTO   | Implement E-Filing in 2 more zones and Implement E-Payment in 1 zone   | Implement E-Filing in 2 more zones and Implement E-Payment in 2 more zones   |                       |                              |                            |                      |               |                             |                |  |                                   |                                   |                                 | 0.70                                 |

| Priority Status: Flagship, H M L | PLANNED ACTION  | 1396-2017  | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support                  |                                     |                            |                       |                            |
|----------------------------------|---|--|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|---------------------------------------|-------------------------------------|----------------------------|-----------------------|----------------------------|
|                                  |   |  |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organizations | Time required | Visibility of reform impact | PFM Competency | Inst 4                                | Inst 5                              | Inst 6                     | TA Support (National) | TA Support (International) |
|                                  | Enhance existing SIGTAS features  | Re-design TIN Module in modern technology  | E-filing (depends on the outcome of E-filing feasibility study and the progress for e-registration)  | Payment (depends on the outcome of the e-payment feasibility study).   | Payment (depends on the outcome of the e-payment feasibility study).   | Payment (depends on the outcome of the e-payment feasibility study).   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.50                  | 0.50                       |
|                                  | Development of Information sharing and Reporting Systems  | Develop Intranet Web-portal and MIS  | Mobile Application (Reporting only) for Higher Management  | Further Enhance Reporting Systems  | Further Enhance Reporting Systems  | Further Enhance Reporting Systems  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.50                  | 0.50                       |
|                                  | Develop tools/applications to enhance and facilitate Tax Administration   | Develop Risk Analysis and Non-Filers identification tools.   | Develop Call Center Application  | Identify the need for other tools and Enhance developed tools  | Development of new Tools and Enhancement of Previously Developed Tools   | Development of new Tools and Enhancement of Previously Developed Tools   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.50                  | 0.50                       |
|                                  | Develop and Implement RRD system  | Develop web-based RRD System and implement in Central Ministries   | Implement RRD in all Revenue Offices in Center and Mustofats, Enhance the Reporting of RRD and Remove RTAS System  | Enhance AFMIS interface to exchange data with new RRD System   | Enhance AFMIS interface to exchange data with new RRD System   | Enhance AFMIS interface to exchange data with new RRD System   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.50                  | -                          |
|                                  | Issuing TINs for Individuals and Enterprises  | 100,000 TINs to be issued  | 110,000 TINs to be issued  | 115,000 TINs to be issued  | 120,000 TINs to be issued  | 120,000 TINs to be issued  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | -                     | -                          |
| F                                | <b>4. Enhance Public Awareness / Taxpayer Awareness programs to further enhance voluntary compliance</b>  | Enhance Taxpayer Awareness programs to educate taxpayers for increasing voluntary compliance   | Establish a call center with modern call distribution and automated answering capabilities for taxpayer contacts through which taxpayers can receive telephone assistance via a toll-free telephone line             | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Establish relationship with public educational institutions and arrange for qualified employees to serve as guest lecturers instructing student in tax law and requirements to remain in compliance with the tax laws. | Moderate              | High                         | High                       | High                 | High          | High                        | Substantial    | Afghanistan Investment Support Agency | Ministry of Information and Culture | All other MoF Departments  | 0.17                  | -                          |
|                                  | Coordinate all internal and external training activities  | Implement Intranet Web-portal  | Educate Audience to fully utilize the Intranet Web Portal  | Further enhance Web Portal   | Further enhance Web Portal   | Further enhance Web Portal   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.20                  | -                          |
|                                  | Educate Taxpayers associations to promote voluntary compliance  | Taxpayer awareness Seminars in Kabul and Provincial level  | Taxpayer awareness Seminars in Kabul and provinces based on needs  | Taxpayer awareness Seminars in Kabul and provinces based on needs  | Taxpayer awareness Seminars in Kabul and provinces based on needs  | Taxpayer awareness Seminars in Kabul and provinces based on needs  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.25                  | -                          |
|                                  | Intensify use of media to educate taxpayers to improve compliance   | Reproduce and broadcast TV and Radio spots; Redesign ARD Website; Update ARD pages in social media regularly   | Reproduce and broadcast TV and Radio spots; Update ARD Website and pages in social media regularly   | Reproduce and broadcast TV and Radio spots; Update ARD Website and pages in social media regularly   | Reproduce and broadcast TV and Radio spots; Update ARD Website and pages in social media regularly   | Reproduce and broadcast TV and Radio spots; Update ARD Website and pages in social media regularly   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.40                  | -                          |
|                                  | Develop and organize an Annual Tax Day Celebration  | Annual Tax Day selection and approval  | Annual Tax Day Celebration   | Annual Tax Day Celebration   | Annual Tax Day Celebration   | Annual Tax Day Celebration   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | -                     | -                          |
|                                  | Coordinate with the Mutashabas Association / Ministry of Education to integrate basic course on taxation into higher secondary level curriculum to make them aware of their tax obligations as a citizen of Afghanistan | Develop contents for introduction of basic tax course in high school curriculum through Mutashabas NGO   | Pilot basic tax course into the school system  | Pilot basic tax course into the school system  | Fully introduce basic tax course into school curriculum  | Fully introduce basic tax course into school curriculum  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | -                     | -                          |
|                                  | Enhance new Taxpayer awareness programs and to Educate them for voluntary compliance  | Support and implement Taxpayer Awareness programs and to educate taxpayers for increasing voluntary compliance   | Support and implement Taxpayer Awareness programs and to educate taxpayers for increasing voluntary compliance   | Support and implement Taxpayer Awareness programs and to educate taxpayers for increasing voluntary compliance   | Support and implement Taxpayer Awareness programs and to educate taxpayers for increasing voluntary compliance   | Support and implement Taxpayer Awareness programs and to educate taxpayers for increasing voluntary compliance   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | -                     | -                          |
| FFF                              | <b>RD: Revenue Planning and Evaluation</b>  |  |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.10                  | -                          |
| FFF                              | <b>15.1 RPD: Monitoring and Evaluation of Revenue Targets</b>   |  |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.10                  | -                          |
| F                                | <b>1. Support Monitoring from Revenue Collection Performance</b>  | Provide timely and high quality reports on revenue collection performance  | Provide timely and high quality reports on revenue collection performance  | Provide timely and high quality reports on revenue collection performance  | Provide timely and high quality reports on revenue collection performance  | Provide timely and high quality reports on revenue collection performance  | Substantial           | Substantial                  | Substantial                | Substantial          | High          | Moderate                    | Moderate       | 3.3 RD: Medium Taxpayers Office       | 3.3 RD: Medium Taxpayers Office     | 1.0 Office of the Minister | 0.10                  | -                          |
|                                  | Monitoring the revenue performance in central revenue entities  | Regular visits of central revenue collection offices to monitor their revenue collection performances for achieving the revenue target   | Regular visits of central revenue collection offices to monitor their revenue collection performances for achieving the revenue target   | Regular visits of central revenue collection offices to monitor their revenue collection performances for achieving the revenue target   | Regular visits of central revenue collection offices to monitor their revenue collection performances for achieving the revenue target   | Regular visits of central revenue collection offices to monitor their revenue collection performances for achieving the revenue target   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.10                  | -                          |
|                                  | Monitoring the revenue performance in provincial revenue entities   | Regular monitor of provincial revenue collection offices to monitor their revenue collection performances for achieving the revenue target   | Regular visits of provincial revenue collection offices to monitor their revenue collection performances for achieving the revenue target  | Regular visits of provincial revenue collection offices to monitor their revenue collection performances for achieving the revenue target  | Regular visits of provincial revenue collection offices to monitor their revenue collection performances for achieving the revenue target  | Regular visits of provincial revenue collection offices to monitor their revenue collection performances for achieving the revenue target  |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.10                  | -                          |
|                                  | Produce a quarterly reports on revenue targets collections  | Produce a quarterly reports on revenue targets, tax arrears collections.   | Produce a quarterly reports on revenue targets, tax arrears collections.   | Produce a quarterly reports on revenue targets, tax arrears collections.   | Produce a quarterly reports on revenue targets, tax arrears collections.   | Produce a quarterly reports on revenue targets, tax arrears collections.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.10                  | -                          |
|                                  | Prepare Qatia for ARD regarding Revenue   | Prepare Qatia for ARD regarding Revenue in 1st quarter of each year of previous year   | Prepare Qatia for ARD regarding Revenue in 1st quarter of each year of previous year   | Prepare Qatia for ARD regarding Revenue in 1st quarter of each year of previous year   | Prepare Qatia for ARD regarding Revenue in 1st quarter of each year of previous year   | Prepare Qatia for ARD regarding Revenue in 1st quarter of each year of previous year   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.10                  | -                          |
|                                  | Reconcile Revenue collection with AFMIS and Treasury  | On periodic based reconcile revenue collection with AFMIS and Treasury   | On periodic based reconcile revenue collection with AFMIS and Treasury   | On periodic based reconcile revenue collection with AFMIS and Treasury   | On periodic based reconcile revenue collection with AFMIS and Treasury   | On periodic based reconcile revenue collection with AFMIS and Treasury   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.10                  | -                          |
| H                                | <b>2. Institutional Developmet of Planning Directorate</b>  | Develop, enhance and implement procedures  | Develop, enhance and implement procedures  | Develop, enhance and implement procedures  | Develop, enhance and implement procedures  | Develop, enhance and implement procedures  | High                  | Substantial                  | Substantial                | Moderate             | High          | Substantial                 | Substantial    |                                       |                                     |                            | 0.10                  | -                          |
|                                  | Developing procedures and guideline for key functions   | Develop procedures and guidelines for preparation the revenue part of the government financial statement (Qatia), revenue analysis and reporting, revenue reconciliation, updating the government chart of accounts. | Develop procedures and guidelines for preparation the revenue part of the government financial statement (Qatia), revenue analysis and reporting, revenue reconciliation, updating the government chart of accounts. | Develop procedures and guidelines for preparation the revenue part of the government financial statement (Qatia), revenue analysis and reporting, revenue reconciliation, updating the government chart of accounts.   | Develop procedures and guidelines for preparation the revenue part of the government financial statement (Qatia), revenue analysis and reporting, revenue reconciliation, updating the government chart of accounts.   | Develop procedures and guidelines for preparation the revenue part of the government financial statement (Qatia), revenue analysis and reporting, revenue reconciliation, updating the government chart of accounts.   |                       |                              |                            |                      |               |                             |                |                                       |                                     |                            | 0.10                  | -                          |

| Priority Status: Flagship, H M L | PLANNED ACTION   | 1396-2017   | 1397-2018  | 1398-2019  | 1399-2020  | 1400-2021  | 1396-2017 RISK-RETURN |                              |                            |                      |               |                             |                | 1396-2017 TA Support           |                            |                                |                       |                            |  |
|----------------------------------|--|---|--|--|--|--|-----------------------|------------------------------|----------------------------|----------------------|---------------|-----------------------------|----------------|--------------------------------|----------------------------|--------------------------------|-----------------------|----------------------------|--|
|                                  |  |   |  |  |  |  | Impact                | Scope & complexity of reform | Degree of behaviour change | No. of organisations | Time required | Visibility of reform impact | PFM Competency | Inst 4                         | Inst 5                     | Inst 6                         | TA Support (National) | TA Support (International) |  |
| H                                | 3. Supporting the capacity building of Planning Directorate in revenue analysis and target distributions | Strengthen capacity of Departmental Officials to analyse revenue performance data                                 | Strengthen capacity of Departmental Officials to analyse revenue performance data                        | Strengthen capacity of Departmental Officials to analyse revenue performance data                        | Strengthen capacity of Departmental Officials to analyse revenue performance data                        | Strengthen capacity of Departmental Officials to analyse revenue performance data                        | Moderate              | Substantial                  | Substantial                | Substantial          | High          | Substantial                 | Substantial    | 9.0 Human Resources Department | 1.0 Office of the Minister | 6.2 AD- Finance and Accounting | 0.10                  | -                          |  |
|                                  | Improving the capacity of DGRP in revenue analysis and revenue target distribution                       | Provision of on the job trainings in revenue analysis and existing revenue forecasting module and its development | Continue improving the capacity of DGRP in revenue analysis, existing revenue forecasting and reporting. | Continue improving the capacity of DGRP in revenue analysis, existing revenue forecasting and reporting. | Continue improving the capacity of DGRP in revenue analysis, existing revenue forecasting and reporting. | Continue improving the capacity of DGRP in revenue analysis, existing revenue forecasting and reporting. |                       |                              |                            |                      |               |                             |                |                                |                            |                                | 0.10                  | -                          |  |
| RF                               | RD: Mustafiats   |   |  |  |  |  |                       |                              |                            |                      |               |                             |                |                                |                            |                                |                       |                            |  |