

DO REVENUE AUTHORITIES AS INSTITUTIONS HAVE THE CORRECT INCENTIVES TO PROMOTE INVESTMENT AND RAISE NECESSARY REVENUE.

1. Yes, to varying degrees.
2. Performance management systems ---- eg .balanced score card with the for pillars of stakeholder value, client, internal processes and learning & growth. Under the client pillar opportunities abound for meaningful interaction while under the internal processes focus is on revenue growth where growth of client base is measured.
3. This is combined with fixed term performance contracts.
4. Automation , non-intrusive inspection equipment and IT (SAP) systems . This brings about efficiencies in service delivery with minimal delays at points of entry (balance enforcement with facilitation) and throughout the whole interactive processes making for a favourable atmosphere for investments (all things being equal.).
5. Audit based approach where risk profiling is used for case selection. Compliant client should ,therefore, enjoy uninterrupted operations given that tax authorities will not find it necessary to visit them frequently.
6. Integrity issues ----- Codes of conduct within authorities now in place to a large extent. Flea dip syndrome, hence vital that Customs to Business codes of conduct be put in place as well as having Service Level Agreements between the two sectors.