

EXECUTIVE SUMMARY

The International Enterprises Compliance and Enforcement Unit in the IRD plays a vital role in executing international taxation law and facilitating exporters and non-residence tax payers. The duties of the unit directly connect with the tax statutes of double taxation avoidance agreements, multi-lateral agreements and domestic tax laws. The officers are mostly engaged with the non-resident companies and individuals or their agents or even authorized parties who deal with the international community and technology. Therefore, the services provided by the IECEU is always compared with the international levels and standard by the taxpayers.

The digitalization of the economy is under rapid expansion as a technological revolution is under way. The taxpayers believe that, they can solve tax matters, make online payments, obtain tax clearances and tax certificates just in time or online without any undue delay. Service delay might be a cost or result in creating various disturbances to the free flow of the business. Delays of tax clearances and issuance of tax certificates by the IECEU in the IRD were discussed, and there were extremely unhealthy criticisms on some occasions, the more common critics being Apparel Exporters' Association, Spicy Sector Exporters' Association, European Investors' Forum, Export Development board and many more individuals who were dissatisfied with the service.

The project directly focuses on identifying the factors affecting unit performance, namely, accelerating the issuance process, enhancing the quality of certificates and service as well as creating an environmental friendly service. The project scope encompasses current situation analysis, process improvement, automation, training and development. The existing situation analysis entailed carrying out a Root Cause Analysis, SWOT analysis. In order to overcome the identified issues, a plan was proposed to improve the issuance process through the introduction of a management information system and a similar mobile app as a sub module under the RAMIS. In the meantime, a training and development programme was also proposed to ensure an attitude change and as well as change management, enhance MIS skills and enhance the knowledge of international law and domestic law. The project introduced the OV & OH (Zero/ One Visit and One Hour) service concept to the tax community.

The project will help achieve valuable outputs and outcomes by filling the gaps between the existing service and taxpayers' expectation in the backdrop of a competitive economic world.