
BUSINESS CONTINUITY PLAN

Consistent with the status quo and in the event of a lockdown to prevent the spread of Covid-19 in Sierra Leone, NRA prepares a Business Continuity Plan to ensure continued provision of public services during such an emergency

March 31, 2020
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1 INTRODUCTION

Corona virus (COVID – 19) outbreak which started in China in December 2019 has spread to more than 190 countries around the world recently including Sierra Leone. However, before the index case of the virus in the country on the 31st March 2020, the government had declared a State of Public Emergency, closed the air and land borders, banned large public gathering and imposed a short-term 3-day lockdown from 5th-7th April 2020.

Given the above situation, and realizing the importance of the National Revenue Authority (NRA) as the mandated source of the much needed domestic revenue for the Government, Senior Management convened an emergency meeting to discuss the development of a Business Continuity Plan (BCP) cognizance of the operating amid the current government imposed social distancing regulations and in the event a lock down is pronounced. A lock-down is a situation whereby everybody stays at home and maintains social distancing for several days or weeks except for some essential staff who will be granted permission to work in offices during this period.

The objectives of this BCP, therefore, include:

- ⇒ To detail the business process which each NRA Department will be performing that ensure continuity in the provision of services to our taxpayers and stakeholders;
- ⇒ To identify essential personnel that will be involved when the BCP is invoked;
- ⇒ To identify priority tasks and resources under restricted working environment;
- ⇒ To identify preventive measures to our staff and taxpayers amid the spread of the pandemic; and
- ⇒ To explain the decision making and communications procedures during a lockdown.

2 BUSINESS CONTINUITY SCENARIOS

2.1: 1st Scenario: A Before Lock-Down Situation

This scenario explains the current situation, where there are social distancing restrictions, Government ban on international traveling for public officials, and closure of land borders and international airport. A short-term 3-calender days lockdown has been announced from the 5-7th April 2020. Whilst an extended lockdown is yet be pronounced despite being widely discussed, the imposition of the current restrictions is presently affecting NRA’s revenue collection. However, the business of revenue collection must continue in order to provide Government the needed fiscal space as explained in section 3.

2.2: 2nd Scenario: An Extended Lock Down Situation

This is a situation whereby the Government announces a nationwide shutdown lasting for several days or weeks. Despite the nomenclature of ‘lockdown’, as in other countries affected by COVID-19, such a lockdown allows the provision of certain services such as supermarkets and restaurants, which may warrant the NRA to be allowed to work amid limited conditions. During this period, NRA will continue to provide its services to the public as explained in Section 4.

3 DETAILED BREAKDOWN OF THE CONTINUITY PLAN UNDER THE CURRENT SCENARIO

Currently, the NRA has suspended several meetings with stakeholders to maintain social distancing. Workshops and traveling in and out of Sierra Leone have also been suspended until further notice and consistent with Government pronouncement cautioning public officials from travelling out of country.

For Tax Administration, a number of revisions have been made in the business processes and these will commence implementation after the three-day lockdown.

For taxpayer registration, consistent with the revised operational days of the OARG, the deployed DTD staff will pick up forms for issuance of TIN as part of the registration process on Mondays and Tuesdays and TIN certificates issued same day. GST Certificates will be deposited at the drop off point at 19 Wellington Street for SMTO taxpayers and at 38 Wellington Street for LTO taxpayers to collect. Scanned copies of documents to be sent to taxpayers' email and will pick up originals afterwards.

With respect to the filing and management of tax returns and receipts, deposit of returns, receipts and other documents will be done at NRA offices in Freetown (19 Wellington Street for SMTO, 38 Wellington Street for LTO, and the Freetown District Offices for SMEs) and the Provincial DTD offices in Bo, Kenema, Makeni and Koidu. Announcements will be made for pick up on Tuesdays and Thursdays. For taxpayers with updated contact details with the NRA, the Authority will scan and email copies to them and original copies issued afterwards. To facilitate filing of returns during this period, taxpayers are advised to download tax returns forms from the NRA website and file via email. Continuous announcement will be made in the media on due dates reminders and on the revised business processes.

For payment of taxes, the NRA is encouraging taxpayer during this period to make payments through bank transfers and swift/internet banking. The Authority is also concluding arrangements with the Telecom companies to allow for mobile payment of taxes especially for the SMEs. Currently, the NRA is requesting that Bank statements be forwarded to the NRA via email to ensure reconciliation is done by the relevant NRA staff from home.

With respect to the functions of tax audits and assessment, during this period, the focus of audit and investigation will be desk-based. The NRA will conduct desk audits and investigations using audit and analytical software, without necessarily going to the taxpayer premises as is required with field audits and investigations. Assessment notices will be communicated to taxpayers via emails and WhatsApp.

Commencing the week of the 6th April 2020, the function of collection and compliance monitoring will be largely administered remotely and desk -based. Tax arrears and reminders to taxpayers will be communicated through text messages and emails. The NRA will also communicate to lead

consulting firms to forward emails and SMS messages to their clients as payment reminders. Announcement of due dates and text reminders will be facilitated through electronic media including radios, television and various social media groups including scroll messages. The NRA will organise various programmes with media houses on due dates and payment of taxes.

During this period, the NRA will continue to engage and educate its taxpayers on tax matters in a form that acknowledges social distancing requirements. The Authority will allow for and encourage the submission and collection of tax documents to be done using email or even WhatsApp. This includes the creation of dedicated departmental email addresses for this purpose. We will also use text messages and emails to communicate important information including filing and payment deadlines. Further, we will pre-record important information bulletins from taxpayer services staff for airing on radio and TV. The NRA is about activating its call center and reassigning staff to it. This will allow taxpayers to inquire on tax matters and forward complaints. The Authority is currently working with telecoms companies to send text messages to all taxpayers regarding the above practices. We will also develop informational infographs and Press Releases as well as pay for scroll messages on television.

For the collection of Non-Tax Revenues such as license fees, royalties, levies, fines, work and building permits, the NRA through its Non-Tax Revenue Department will closely collaborate with the respective MDAs carrying out assessment of these payments and only work on days and working hours they have revised amid the current restrictions. The deployed staff will process payments and issue receipts as usual. With reduced activities anticipated in most of the MDAs amid the COVID-19 impact, NRA will rotate and reduce the number of staff per MDA to respect the social distancing requirement.

For Customs Administration, where close proximity of imports/clearing agents with custom staff has always been a norm despite recent reforms, the Authority will be implementing a revised scheme with the intent of protecting its frontline staff whilst conducting the usual clearance process.

For Import Clearance, the processes for standard customs clearance remain unchanged as designed in the ASYCUDA World. As this system is largely paperless, we encourage consignees and brokers to trigger the process through their payments at the commercial bank, register their declaration online and monitor the progress of the clearance process through the declaration tracking system on their mobile phones and through emails and SMS messages forwarded by Customs. The functional and technical team members of the ASYCUDA World Project Team will continue to provide support for the effective utilization of the ASYCUDA World remotely from their office at Custom House. The Customs brokers will continue to lodge their declarations remotely. However, renewal and registration of new brokers is deferred until further notice. Physical examination continues based on risk criteria in the ASYCUDA, i.e. the decision to examine or not depends on the goods selected through the red, yellow, blue or green lane. NRA staff conducting physical examinations are however provided with the necessary examination tools

and Personal Protective Equipment. Meanwhile, transit and export are currently low due to travel restriction and closing of air and land borders.

As Boarding is yet to be automated, the process therefore remains unchanged. The Boarding officer continues to perform his normal duties of boarding and searching any means of transport or conveyance entering or departing the territory of Sierra Leone to ensure that all imported or exported goods are reported in accordance with section 8, and declared in accordance with section 11 of the Customs Act 2011. Once cargo is discharged, a completion Certificate is handed over to the Boarding staff before 'Clearance-Out' Certificate is issued for the vessel to sail-out.

For emergency relief goods of humanitarian nature that will be largely used in the containment of COVID-19 and caring for those affected, there is a special arrangement in place as was the situation during the EVD in 2014-15. With such goods, consignees/brokers should make use of the permit system to quickly clear their goods and documentation can be later perfected at the end of the pandemic.

For and borders, where the usual traffic flow of essential goods continues despite official closure, operational staff would be required to be on duty to prevent illegal entry of goods or any other cross-border movements.

For essential commodities defined by the Ministries of Finance and Trade imported by the business community, government is graciously encouraging the use of the customs suspense regime of warehousing. Importers will be required to have a bonded warehouse where such goods will be temporarily warehoused without the need to immediately pay the assessed customs import duties and taxes (including import GST). Payment of such duties and taxes will only be made at the point of ex-warehousing the goods, that is, when they are ready for sales or supply to retail stores. This implies, payment is done at the point of removing the goods from the customs-controlled warehouse. This will be on a case-by-case basis and not generic.

The Commissioner-General has graciously relaxed the requirement for a commercial bank bond, bearing in mind the immediate cost and difficulty it will pose to access such a bond by importers. As the system is designed such that a bond is required for processing, importers wishing to engage in the warehousing regime will only need to fetch a bond from an insurance company, which is next to free.

For export processing, this will largely remain unchanged, as there will be limited number of Customs staffs along the processing path that will be rotated from time to time to provide the services required by taxpayers and the public.

For protection of staff and taxpayers against contracting the disease, thermometers have been procured and distributed across all NRA offices. Security personnel have been trained on the use of thermometers to check temperatures of all staff and visitors entering NRA offices. Veronica Buckets have been procured and distributed for washing of hands prior to entry of offices. The

Admin Department has assigned one Security Guard in each NRA Office to control handwashing as a way of minimizing the risk of possible spread of Covid-19. In compliance with Government travelling restrictions on public officials, we have suspended all official travelling for staff. In the event an internal trip cannot be avoided, the Admin department ensures a reduction in the number of staff travelling with the vehicle. In order to minimise the risk of our valued staff contracting Covid-19, NRA will procure additional Personal Protective Equipment to staff especially those in the frontline.

The aforementioned protective measures have also ensured access to NRA offices is now monitored and secured for both our staff and visitors as all are now required to go through the temperature checks and washing of hands. Notices have been displayed in all offices to encourage staff and visitors alike to allow security and safety checks before they are allowed access to the buildings. Staff have also been advised to limit the number of non-essential visitors. All staff and other visitors who refuse to abide by these set standards will not be allowed access to the office premises.

For Integrity Promotion, the Internal Affairs Unit will continue constant engagement on the strategies adopted by the NRA in the fight against corruption and the need for information exchange. Regular engagements of duty bearers within the NRA on the National Anti-Corruption Strategy (NACS) continues.

For internal audit work, the ICA department has reviewed the 2020 audit plan, audit team structure and audit approach consistent with the requirement of social restrictions amid the COVID-19 pandemic. The focus of internal audit during this period will be on desk-based audit and data analytics, and less critical audits requiring physical presence will be deferred to a later date when the pandemic would have been declared controlled. It will be also be a good time to encourage internal auditors to undergo online training to increase capabilities while working remotely.

For research and data analysis duties, the focus during this period is on completion of studies for which field data is already collected. At the same time, the focus of other studies scheduled for 2020 will be on those that can be completed using desk-based research and data analysis. Revenue and tax administration data analytical works will continue as these only require desk-based analysis for which staff can even work remotely so long as they are provided with the required internet services and top up for communication with the Director for instruction and guidance. Reports for the Board and CG's Office as well as those requested from external sources including government and development partners, will be written remotely so long as data can be accessed remotely and internet services availed to the relevant staff of the MRP department. The department is also making use of this period to progress with online trainings in data analytics so that staff capacity on same is enhanced and ready for eventual delivery.

For strategic meetings and oversight, the CG's Office will continue to hold physical meetings but with well-spaced sitting arrangements, whilst staff are encouraged to put on face masks. Several

meetings are being scheduled to be held virtually using Office 365, WebEx video calling arrangements and skype. Senior Management staff are being provided with internet facilities at home to ensure communication is not distorted and the NRA can continue its strategic level planning and meetings. Strategic engagements with development partners and vendors that currently implementing reform projects are also being organized by CG's Office and the Modernization Department through WebEx and skype using office 365 and internet services with support from the ICT department.

In the current working atmosphere, *the role of the ICT department in providing ICT support* becomes inevitable. The ICT department is procuring more internet modems to support remote working requirements under the current scenario and in the event of an extended lockdown. Laptops are also been provided to key project staff and technical departments to continue remote working. Data analysis software have as well been installed in most of the laptops of these staff to support and enhance their work from home.

4 DETAILED BREAKDOWN OF THE CONTINUITY PLAN UNDER A LOCKDOWN SCENARIO

The BCP under this second scenario outlines how the NRA will provide services in the event a nation-wide lock-down is imposed by the government to prevent the spread of the disease in the country and is extended for longer periods with some basic facility allowed to be open.

5 Continuity Plan for Tax Administration

The Domestic Tax Department (DTD) of the NRA is responsible to perform the following tax administration functions in line with certain laws and policies:

- Taxpayer Services and Education
- Tax Returns and Payment Processing and Refunds
- Collection and compliance Monitoring
- Audit and Assessment

5.1.1 Taxpayer Services and Education

DTD will continue with Business Registration / TIN and GST Certificates issuance and records updates. OARG / TPS staff will be collecting forms once a week, and the TIN and GST Certificate will be issued and signed off on a weekly basis by the TIN office and Commissioner of DTD.

On collection of taxes, deposits of returns, receipts and filing of returns, one TPS staff will be assigned weekly to ensure collection is coordinated. Deposit of returns, receipts and other documents will be made possible at drop off points at DTD offices in Freetown and the Provinces and announcement will be made for pick up once a week. Alternatively, scanned copies of documents will be sent to taxpayers by email and the original copies will be issued afterwards.

On Tax Education and sensitization, PATE and TPS will agree on key topics of interest to taxpayers for possible recording by the responsible DTD staff. Recordings will then be forwarded

to media houses – TV and radio stations for airing and viewing. The Call Center would have been activated and relevant staff assigned. Clarification on tax matters and well as complaints will be forwarded through this Call Centre.

5.1.2 Returns, Payment and Refunds Processing

DTD will continue with the collection of returns filed in by taxpayers as well as the collection of blank returns. Collection and deposit points will be established at DTD offices in Freetown and the Provinces. Taxpayers will be advised to file via email and download relevant forms from the NRA website. Continuous announcement to be made in the media.

Payment of taxes will be made through bank transfers and swifts. For the SMEs, the NRA is currently engaging Telcos to implement a mobile App for payment of taxes. Bank statement will be sent via email and reconciliation done from home. Monitoring by Finance and DTD Staff will be done through email and intranet exchanges.

NRA receipts will be prepared and sent to taxpayers via scanned copies. Collection Points will be also established at the same DTD offices across the country for pickup of original hard copies of the receipts. Periodic reporting to Finance, DTD and Senior Management Team will be done from home.

Records and taxpayer files will be updated once a week. Staff may either come once a week to file or updates done at the end of the lockdown period.

5.1.3 Audit and Assessment

Raising of assessments will be carried out by directly logging on to ASYCUDA World, VIPS and DTIS database to raise assessment based on best of judgment. Also, completed self-assessment forms from the office will be collected and assessments raised from home. Communication of assessment notice will be sent to taxpayers via emails and WhatsApp. Hard copies will follow afterwards.

Once a week, assessment will be put through by designated staff who will be picked up from their homes by vehicles assigned for the purpose.

For accounts and returns examination, drop off points for accounts and returns will be at the various DTD offices in Freetown and the provincial headquarters. However, taxpayers will be largely encouraged to file and submit accounts via emails. Radio and television announcements and scroll messages for returns filing and reminders on due dates will be prepared and aired. Staff will be assigned to examine accounts and returns at home and circulate findings for online or remote approval.

Findings on accounts and Returns will be communicated through email, sending of scanned copies of findings to taxpayers through pick up points or mailing.

On Desk Audit of accounts and returns, manually submitted accounts will be collected by Assistant Commissioners and distributed to selected audit staff for examination at home. The priority of audit during this period will be desk audits. Accounts submitted by email will be downloaded and distributed through the same medium for analysis.

5.1.4 Collection and Compliance Monitoring

Communication of arrears and reminders to taxpayers will be done by sending text messages and emails to taxpayers as reminders. Communication with banks will be done via email and telephone calls and bank statements will be forwarded to designated staff email addresses for confirmation of payment prior to issuance of receipts; as well as communicating with lead consulting firms to send mails to their clients as payment reminders.

Announcement of due dates and text reminders will be done using radios, television and various social media groups to communicate to various taxpayers including scroll messages. Various programmes will also be organised with media houses on due dates and payment of taxes.

Collection and compliance records will be updated by selected staff and files will be picked up once every week. Discussion with supervisors and guidance will be provided remotely.

6 Continuity Plan for Customs Administration

6.1.1 Boarding

In the event of any emergency lockdown, the boarding staff will operate from his office location as the process is not automated, except the aspect that has to do with electronic submission of manifests.

6.1.2 ASYCUDA World

A skeleton (of 3) functional and technical team members will be retained on ground to provide support to operational staff that would be on duty. The rest of the team can operate remotely from home using laptops, supported by internet modems. All staff in this deployment will be utilised on a rotational basis from time to time until the ban is lifted.

6.1.3 Goods Declaration and Payment Process

- a. Importers/Exporters or their agents will remotely complete goods declaration form in ASYCUDA World from their homes and raise assessments of related duties and taxes, provided there is capacity in terms of setting up workstation (laptops) and internet facility.
- b. In case (a) above is not applicable, importers/exporters or agents may operate from their office locations.
- c. Proceed to make payment at any commercial bank with ASYCUDA World Profile based on procedure that would be advised by the bank.
- d. It is expected that transactions demanding special clearance or permit regimes would be scanned and attached in ASYCUDA World system for ease of reference.

6.1.4 Classification and Valuation Checks

Although Classification and Valuation function is clearly outsourced to a private company, the onus is always on CSD to offer final rulings. Unless there is a clear policy directive from government restricting people from going out from their homes, classification and valuation controls shall be carried out in the following manner:

- a. A skeleton staff deployed at (T&T) to be maintained with a view to honour government's appeal for social distancing. All staff in the Unit currently shall be deployed on rotational basis.
- b. The same strategy to be employed for all other staff deployed along the processing path.
- c. This would ensure that necessary queries could be raised and addressed, or interventions made to avoid revenue leakages.

6.1.5 Risk Management Profiling

Staff of this unit will be operating remotely from their homes, provided they would be supported with laptops and internet modems. Already, both manifests and Customs declarations are registered and stored in the ASYCUDA World system, which is the primary source of information for their work.

The Supervisor and possibly one additional staff will remotely work from home to provide tip-offs for their colleagues. Whatever findings they have can be communicated to their counterparts in T&T, ASU or Physical Examination Unit for possible intervention or follow-up. Feedback from any of these Units will also be furnished to RMU through emails or WhatsApp to enable the Unit update importers/brokers profiles.

6.1.6 Post Clearance Audit (PCA) Functions

Post Clearance Audits are often a combination of desk and field audits, largely supported by information sourced from the ASYCUDA World system. In the event of any lockdown imposed by government, staff may work remotely from home, although they would require laptops support. In other words, once data from ASYCUDA is retrieved, responsible staff could carryout initial analyses of data while working remotely from home, so that after the ban is lifted, engagements would be made with target importers/clients.

6.1.7 Physical Examination & Release of Goods

- i. A skeleton staff will be deployed and interchanged on a rotational basis, with a view to honour government's appeal for social distancing.
- ii. In that case, the responsible staff would require support with protective gears including overalls, helmets, hand gloves, facemasks, safety boots, as well as Special Clearance (PASSES) providing mandate for them to come out of their homes.
- iii. It is important to clearly note that under the circumstance, physical inspections and Release of goods shall be 100% risk based.
- iv. Unless for perishables items and credible businesses dealing in large volumes of importation, having secure warehouse facility, there would be no room for site inspections for all other categories of importers. The restriction and/or limitation is required exclusively for the safety of our staff who would be on duty.

6.1.8 Warehousing Documentation and Controls

Under normal circumstances, warehousing is a suspense regime that require an initial request from operators to the Commissioner, seeking approval to warehouse imported goods temporarily relieved from duty payment; and the suspended duties to be guaranteed by a bond cover issued by a reputable commercial bank. The following procedure and support may be required in case of lockdown:

- i. Unless the office of Commissioner General (CG)/Commissioner, CSD remains opened, the approval authority to be extended to other Commissioners of CSD as appropriate, to ensure that trade facilitation is not undermined.
- ii. Once approvals are secured, the goods would go through necessary checks as in (4.2.4 to 4.2.7) above, as far as applicable.
- iii. Normal escort services by ASU and the triple-lock system by ASU officers, warehouse officers and warehouse keepers should also be retained. Keys to be particularly handled by managers of ASU and Warehousing.
- iv. Staff at petroleum depots to continue their usual forms of controls in terms of dipping, tallying uplifts and sealing of storage tanks at close of business daily.
- v. Manager Warehousing to establish WhatsApp group for strategic stakeholders including Commissioners of CSD and CG/DCG dealing with OMCs, to ensure constant dialogue with all parties is maintained and revenue matters on same frequently discussed.
- vi. This implies that Warehousing and ASU officers would require 'PASSES' to facilitate their movement during lockdown.

6.1.9 Transit Documentation and Operations

Since the approval process for transit operations starts with the office of the CG, communication could be commenced though scanning of the application and emailing to the CG for his approval. All other formalities including goods declaration, payment, other Customs controls and escort of goods to the border shall remain in force, unless the lockdown requires a total halt of all economic activities. In that instance, escort officers would require Clearance (PASSES) to facilitate their movement between various border points.

6.1.10 Permit/Duty Waiver Processing

Unlike most other CSD related clearance declarations, the approval process of Permit/Duty waiver clearance starts with the Ministry of Finance/Office of the CG, before CSD's intervention. Already, ASYCUDA World allows for such emergency clearance, once approval is secured from the competent authority, although the importer/agent would be required to perfect declaration process immediately the lockdown is lifted. This is the usual procedure often adopted during emergencies.

6.1.11 Export Documentation and Processing

Like all other regular Customs operations, the export process, in terms of seeking approval from the responsible MDAs would still precede the core Customs processes. Once permit/clearance to export is received, Customs core processes during a lockdown shall be limited to:

- capturing declaration (to be handled by agent)
- payment of fees (to be handled by agent)
- documentary vetting (Customs)
- physical inspection & release of cargo (Customs)
- scanning of containers (Customs/ITS)

Apparently, it would be prudent to allow exporters to stuff their goods by themselves in containers but sealing to be done at the Port. This will enable CSD staff to carryout surface inspection of export containers, although, greater reliance should be on scanning result to inform the Manager's decision to release consignments.

6.1.12 Border Controls & Management

Land border operations would only be possible, if the borders connecting us to our neighbours remain open during the period of lockdown.

The following controls shall continue to be in force during any possible lockdown:

- Search of conveyances in accordance with Section 66
- Goods reporting and goods declaration (including currency) in line with Sections (8 and 11) respectively.
- Escort of transit goods.
- Border patrols shall be entirely based on intelligence received by ASU patrol teams.
- Security meetings with other stakeholders shall be virtual in nature and/or through WhatsApp to respect government's position on maintaining social distancing.
- Staff shall continue with their usual forms of handling cash in border areas where banks are not available; and ensure that monthly payments are done through Commercial banks. However, gloves and sanitizers will be supplied to them to purposes of presenting them from contracting the disease.

6.1.13 Collaboration with Other Stakeholders based on MOUs

Stakeholder collaborative meetings shall take a virtual nature during lockdown, supported by emails and WhatsApp across institutions.

6.1.14 Periodic Updates/Reporting

Customs Department shall continue to effectively engage Senior Management and other internal stakeholders in terms of reporting and dissemination of vital information through emails and/or WhatsApp during any possible lockdown.

7 Continuity Plan for Collection of Non-Tax Revenue

In the event of a lock-down, the NTR Department has already identified essential staff that would be required to work at operational MDAs to collect non-tax revenues. A shift rotation plan will be developed and evaluate transportation needs for pick-up of personnel. Meetings have been held with the various MDAs and agreed on staff numbers, staff rotation, working hours and working days. Arrangements have also been made with the NRA Admin department to provide safety gears for our staff deployed at the various MDAs for collection of non-tax revenues during this period. For the non-essential staff, the IT Help Desk will be contacted to maintain internet services to support viewing of the NTRS from home.

8 Continuity Plan for ICT Support

8.1.1 Power availability

- Ensure EDSA top-up is always available. Admin department to procure enough for minimum of 3 months.
- Also ensure the Generator is serviced and Fuel always available. Generator spare parts should have been available in store.
- The Authority should ensure a smaller generator is procured and installed since only few staff would report to the office for work in the event of a lockdown.

8.1.2 Building

Will recommend the convergence of the limited essential staff allowed to work in a lock down scenario in order to reduce resources required to support operations. This implies bringing essential staff to one building whilst acknowledging social distancing.

8.1.3 Internet Access

- Ensure internet is available and adequate – IT to control bandwidth usage and implement redundancies.
- Procure mobile unit (modems/fixed routers) for use at home for essential ICT staff and critical NRA staff identified by HoDs and approved by Office of the Commissioner General.

8.1.4 Secure Access to Network and Services

- ICT Staff should be provided with a laptop with VPN access to NRA network. ICT support will be provided mostly remotely. Remote access and support tools like TeamViewer will be used.
- Staff that are required to work from home should be provided with laptop and Internet access. Laptops will be configured for VPN access to NRA network. TeamViewer should be installed on these laptops.

8.1.5 Great Plains

Activate cloud technology for Great Plains to enable remote access by Finance and HR departments. This will require increased bandwidth – already provided by SALCAB.

8.1.6 Returns Filing

- Load various forms on NRA website in word/pdf format for access by taxpayers
- Create emails for LTO and SMTO where completed forms are emailed.
- Returns downloaded and lodged by DTD staff

8.1.7 Tax Payment

Activate mobile payment for taxpayers. Encourage Telecoms to connect with BSL for easy transfer at the end of each day.

8.1.8 Transportation

Vehicle/motor bike to take ICT staff to and from work.

9 Continuity Plan for Financial Management

9.1.1 Working Hours

- A. The working hours will be dependent on the Authority's dictates in the crisis
- B. Finance & Budget will recommend limiting the working days to a few times a week and limited working hours per day (10am – 2pm)

9.1.2 Communication

Departmental Staff will be encouraged to communicate via:

- A. official email correspondence
- B. Social network sites like WhatsApp group
- C. Office 365 and Email Groups
- D. Conference Calling

9.1.3 Accounting Package GP

- A. will be accessed via its Cloud Based capabilities
- B. Business to Pay/ Web Payments
- C. Workflow for Online Approval and Payments
- D. BPR Payments done in batches once/twice a week (apart from emergency)

9.1.4 Documents Handling

- A. Avoid handling of documents without gloves
- B. Constant use of Hand Sanitisers
- C. Scan and Email documents for approval
- D. Sanitise and clean Computers/Laptops and Printers

9.1.5 Bank Statements

- A. Accessed through Portals

- B. Daily Email Notification
- C. Daily Text Notifications

9.1.6 Receipt Book Handling & Issuance

- A. Drop-Off and Pick-up spots outside the main Finance office e.g. Reception desk

10 Continuity Plan for Staff Welfare, Support and Supervision

- 1) The Staff Welfare Manager will be the focal person for the HRD who should work in collaboration with other focal persons in other departments to provide staff information when required.
- 2) The HR Department will collate updated contact information of all essential employees of HR such as home address, telephone numbers, and so on. Actively communicates information to employees when necessary.
- 3) Develop a plan for the continuity of leadership in the event of the absence of key decision makers or executives.
- 4) Set up alternate teams of employees such as Team A and Team B who can be deployed at different work schedules
- 5) Cross train workers/Teams and establish covering arrangements to minimize disruptions
- 6) Consider flexible work arrangements for high risk employees as well as employees who need to stay at home due to other reasons relating to the COV-19 such as in quarantine period.
- 7) In the case where a team member is required to stay at home, mobile phone and laptop provided with internet connectivity.
- 8) Review employee management policy on attendance and hours of work. Report for duty and hours of work will be adjusted in accordance with the Government stipulated time under the provision of the state of emergency
- 9) The HR Department will exercise readiness to implement public health response measures such as contact tracing and social distancing.
- 10) The Department will educate employees on infection controls and good personal hygiene
- 11) Review Health Insurance Policy for workers. Make arrangements for flexibility in accessing the NRA Medical Scheme in the case of other normal illnesses

- 12) Develop plans related to visitors and employees screening and follow up actions such as Hand washing, mandatory temperature checks or arranging other means of communication. In this respect, the HR department will Limit number of visitors using the Security personnel; maintain a visitor's ledger to track and keep details of visitors; and maintain veronica buckets for hand washing and ensure thermometers are provided for temperature checks.
- 13) The department will develop a robust employee sickness surveillance process to identify and manage unwell employees. The focal person will check on each staff to know their health status.
- 14) Provision of special incentives (Risk allowance) and means of transportation for the essential staff. Provide means of commuting to work for essential staff using vehicle provided by NRA.

11 Continuity Plan for Administrative Support and Asset Management

11.1.1 Personal Protective Measures

- a. Thermometers have been procured and distributed. We have trained securities on the use of thermometers to check temperatures of all staff and visitors entering NRA offices.
- b. Veronica Buckets have been procured and distributed. We have assigned one security guard in each NRA premise to control the handwashing as a way of minimizing the risk of possible spread of COVID-19.
- c. In order to minimise the risk of our valued staff contacting Covid-19, we are facilitating the procurement of Additional Personal Protective Equipment to staff especially those in the frontline.
- d. Notice has been displayed in all offices to encourage staff and visitors alike to allow security and safety checks before they are allowed access to the buildings.
- e. The NRA will clean and disinfect office premises and ensure adequate supply of medical equipment. The Authority will provide hand sanitizers, hand gloves, Nose- mask and disinfectants.

11.1.2 Stationery and Office Materials

- i. We have made provisions for more stationeries including Toner Cartridges, to be available office that is involved in doing it operations electronically.

- ii. In order to reduce the circulation of papers that exposed staff to use simplicity and easy accessibility, staff are encouraged to make use of their emails.
- iii. Put a hold on official travelling for all staff within the department. In the event a trip cannot be avoided, we ensure we reduce the number of staff travelling.
- iv. We have establishment of proper communication channels that we will leverage on. The Admin department's WhatsApp forum plays a vital role in the dissemination of information among staff.

11.1.3 Social Distancing

- v. Out of an abundance of caution, we closely monitor staff health conditions and report employees and their close relatives who show signs of COVID-19
- vi. Notices have been displaced along corridors and stairways to guide staff and visitors against touching wall and railings when moving around office premises.
- vii. We encourage all staff to practice social distancing by allowing one vacant seat in between staff even in meetings.
- viii. We encourage staff who are due for leave to proceed on leave in order to have lean team that comes to work thereby limiting too much interaction.

12 Continuity Plan for Research, Data Management and Corporate Planning

In the event of a government-imposed lock down in respect of the COVID 19 pandemic, the MRP Department will continue to offer its support services consistent with its mandate of:

12.1.1 Research

The department will focus on desk research by sourcing secondary data and analysing those data using software installed on departmental laptops. Field research (e.g. Block Management System baseline assessment; tourism potential study) for which data have already been collected (or interviews conducted), specific staff with internet at home will be assigned the task of analysing, writing and submitting the report online to the Director. For studies that require field visits, we will continue with the preparatory work until such a time when restrictions are lifted to allow field work. For studies that are still being planned including those scheduled for 2020, staff will work out detailed proposals and questionnaires whilst staying at home (e.g. Informal sector potential study, the High Net worth Individual study, the DTSPS baseline study, Tobacco Excise Stamp baseline study, and ECR evaluation study).

12.1.2 Data Analysis, Policy and Forecasting

The MRP department will continue providing data and reports to the Commissioner General's Office, operational departments and external sources via emails for which the ICT department would need to provide internet facility for the Head of department, the Assistant Director and at

least two other staff involved in data analysis. Alternatively, staff can utilise hotspot service on their phones, but will need to top up their mobile phone credit for which the Authority can replace the current transport allowance they receive with mobile credit facility.

IMF will deliver online training on data analysis of the VIPS dataset and will guide re-run of the tables after update of the VIPS data.

Staff will continue to be engaged on already delivered data analytics training by DFID to ensure they do not lose the skills recently gained. Pending trainings on data analysis and econometrics from ICTD will be differed to a later date during the year.

12.1.3 Technical Reporting and Publication

For Q1 Revenue Performance report for the Board and IMF, the Research Department will make use of WhatsApp revenue reports from BSL and monthly summary of BSL statements emailed from Account General's Department to prepare revenue performance tables and write the relevant reports. All weekly revenue reports for EMT and Cash Management Meetings as well as SMT online/virtual meetings will be prepared using similar sources and methodology.

The 2019 Annual report is being compiled currently, with almost all information intact. We will continue writing the report remotely, without necessarily coming to the office. Once a draft is done, it will be shared with CG's Office for review.

The Tax Guide 2020 information gathering is almost complete, with Customs Service Department only holding on to its completion. We will urge Customs to complete their review now and will continue work on the completion of the document remotely and drafts shared with SMT for input via email.

12.1.4 Performance Monitoring

For performance monitoring, The MRP department will have to rely on data/reports submitted by HoDs through email, that will be processed and a report provided on Q1 performance relative to the departmental operational Plans. The template has already been designed and will be shared with HoDs during the week of 6th April 2020. The template for the monitoring Key Performance Indicators will be also forwarded together with that for the Departmental Operational Plans. HoDs can share the completed template electronically and emailed to the MRP department for collation.

12.1.5 Duty Free Processing and Monitoring

Assuming few of the CG's support staff will still be at the Office on selected days, they can scan the duty waiver application and forward to the Assistant Director (Planning and Monitoring) and the Director, MRP. This will then be reviewed and advice sent to the CG via emails, who can then forward the approval to Customs Department through emails without necessarily touching any of the duty-free documents brought to his office for review.

Alternatively, the Authority can procure gloves for the relevant staff of CG's Office to be relaying these documents to the Assistant Director (Monitoring and Planning) at his home for review; and his draft advisory note will be emailed to the Director MRP for e-signature before sending to the CG for his final approval and instructions to Customs.

For duty free statistics, ASYCUDA is already installed on the laptop of the Assistant Director, Monitoring and Planning) and once he is given access to internet at home, he will analyse the duty free statistics and draft a report for the Directors' review before forwarding to the CG's office as a duty-free monitoring report for the relevant period in respect of waivers granted.

12.1.6 Corporate Planning

The MRP department will continue to draft concept notes and project proposals for ushering in technical assistance and support for enhanced revenue administration, remotely. So long as there is internet facility and telephone top up, the department will coordinate and continue to finalise draft concept notes and develop new ones relevant for the NRA. The department will communicate to potential and external development partners including the OECD, ATAF and UNDP for support earlier discussed with them, and copy the CG's Office.

For international research centres, the MRP department will continue to work on data needed to complete their database platforms as needed (these include: ATAF's ATO tax administration database, OECD's Revenue Statistics Bulletin and AEOI portal, and IMF's ISORA revenue administration database portal).

13 Continuity Plan for Project Coordination and Oversight

Given the current situation and in the event of an extended lock down, the <Modernisation Department will be allowing suitable individuals to work from home whilst supporting project coordination and monitoring. The Department will make sure staff working from home are aware of when to make contact to check on progress or when to return to work. The Department will create any new operational procedures and instructions. The department will try to recover as many documents as possible and preserve them somewhere they can be retrieved easily. Someone will be responsible for co-ordinating and preserving a Master Log. They will make a record of all meetings and briefing sessions. Further, they will make a hard copy of any relevant computer data and electronic mail. The department will closely work with the ICT department to organise conference calls between the relevant NRA officials and development partners to support project implementation and online technical assistance.

14 Continuity Plan for Public Engagement, Legal and Corporate Support

The department has already met and agreed on different mode of work and have been compiled below.

14.1.1 Working Hours

- A. The normal working hours will be followed except otherwise advised by the Authority.

- B. Based on the prevailing circumstances, the Director will advise if working hours will be limited.
- C. In the event someone has to work from home, the working hours will have to be flexible.

14.1.2 Communication

Much of the communication must be done through the normal official communication channels.

- A. Office 365 and Email
- B. WhatsApp groups
- C. Conference calls and group chatting.

14.1.3 Corporate and Legal Services

The normal duties of proffering Legal Advice to the Commissioner General and the Authority, drafting and Vetting of legal documents (MOUs, Contracts and Agreements), and responding and Advising on all Corporate appeals, will continue to be provided but only remotely under a lock-down scenario except where evidence is needed.

14.1.4 Board Meetings

During this period, Board meetings will be held via:

- Online Skype Calls
- Conference calls
- Group emails to follow up on important deliberations

14.1.5 Tax Education Activities

Tax education activities will be largely implemented through:

- Radio and Television Programs
- Pitching and writing News and Articles on the institution
- Develop informational infographs
- Media Monitoring
- PR Functions
- Press Releases
- Scroll Messages

15 Continuity Plan for Revenue Investigations, Intelligence Analysis and Integrity Promotion

15.1.1 Intelligence Gathering/Data Collection

The Revenue Intelligence and Investigations Unit (RIIU) will continue to extract data from NRA automated systems before any extended lockdown takes effect. Email contact database will be created for all liaison officers of the institutions that are working closely with the RIIU. Data from other institutions will be requested via email, telephone and WhatsApp. Data will be obtained via email attachments and/or electronic deposit boxes (i.e. drop box, google, office, etc)

15.1.2 Intelligence Analysis

The Unit will use official staff laptops at home to analyse data received from internal and external sources; and will submit analysed information via email for the attention of the Head of the Unit.

15.1.3 Notification of taxpayers for investigation and request for information

Managers of the Unit will draft notice of investigation and forward it to Head via email for input. They will also be required to send information request via email or text to the taxpayer; and the VIPS and TIN databases will be used to retrieve taxpayer details.

15.1.4 Conducting Investigations

The Designated manager of the Unit will be required to draft investigation plan upon receipt of intelligence for attention of the Head of RIIU. The same manager will receive documents via email or any other electronic/internet means; work with officers electronically using an electronic workspace; and collect further information via email, telephone or WhatsApp.

15.1.5 Drafting, finalising investigation report and forwarding the report to CG for action

The Manager Investigation will be required to draft the report and forward it to the Head of RIIU for his review before finalising and submitting the report to the Commissioner General for action.

4.12 Continuity Plan Internal Controls and Audit

In the event of a Government Lock-down, ICA Department will be working remotely if all operating platforms such as ASYCUDA WORLD, DTIS and other IT systems are rolled over to the Department for viewing status. A VPN access is therefore required to allow work to carry on with less interaction with people during this period of the pandemic. While working from home, ICA will have access to electronic data such as returns processing and returns payment for both LTO and SMTO, bank reconciliation, Customs assessment and collection, petroleum warehousing, container and baggage, and business continuity management information.