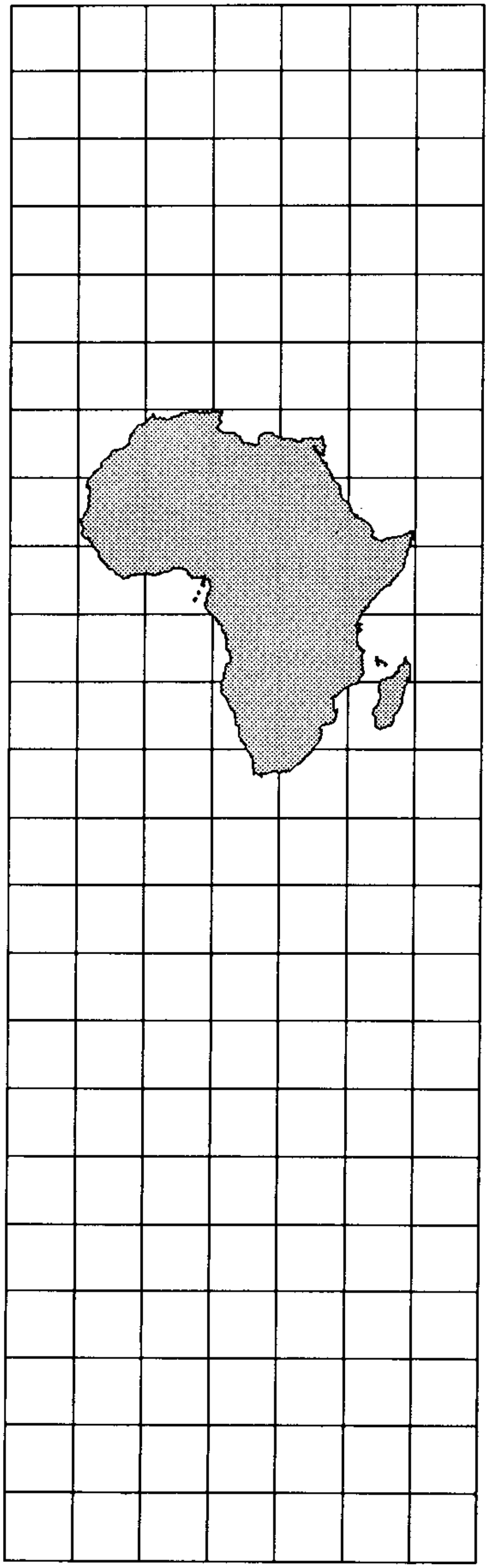
628

ECA/PHSD/BUD/89/4(2.2



REPORT ON A NATIONAL TRAINING COURSE FOR ZIMBABWE GOVERNMENT TAX ADMINISTRATORS ON REFORMING OF TAXATION SYSTEMS AND POLICIES AND IMPROVEMENT IN TAX ADMINISTRATION

Held in Harare, Zimbabwe
16-27 October 1989

UNITED NATIONS
Economic Commission for Africa
October 1989

62891

ECA/PHSD/EUD/89/4(2.2)

UNITED NATIONS
ECONOMIC COMMISSION FOR AFRICA

Public Administration, Human Resources
and Social Development Division

REPORT ON A NATIONAL TRAINING COURSE FOR ZIMBABWE GOVERNMENT TAX ADMINISTRATORS ON REFORMING OF TAXATION SYSTEMS AND POLICIES AND IMPROVEMENT IN TAX ADMINISTRATION

Held in Harare (Zimbabwe) 16-27 October 1989

October 1989

I. Organization

1. A National Training course for Zimbabwe government tax administrators on reforming of taxation systems and policies and Improvement in Taxation Administration was organized by the Public Administration, Human Resources and Social Development Division of the United Nations Economic Commission for Africa (UNECA) in collaboration with the Zimbabwe Department of Taxes. The course was organized for senior taxation officials of Zimbabwe.

II. Date and Venue

2. The national training course was held from 16-27 October 1989 at Mandel Training Centre, Harare, Zimbabwe.

III. Attendance

3. The training course was attended by thirty-two senior government tax officials drawn from the Income Tax Office and the Sales Tax Office. Five of the officials in attendance also acted as local resource persons. Also in attendance were three resource persons of whom two were provided by the United Nations Economic Commission for Africa (UNECA) and one provided by the United Nations Department of Technical Co-operation and Development (UNDTCD) New York. (See annex I for list of participants.)

IV. The Overall Objective of the Workshop

4. The overall objective of the course was to impart knowledge and provide a forum for the mutual exchange of ideas and experiences among the participants and the resource persons on current issues and problems in Taxation Policies, Systems and Administration in Zimbabwe, with a view to finding out ways and means of solving some of the problems.

V. Methodology

5. The instructional approach was composed of the presentations of background issues, delivery of lectures, plenary discussions and group discussions. In all, three syndicate group discussions were formed. 1/

1/ See Annex III

VI. Official Opening

6. The National Training course was officially opened on 16 October 1989 by Mr. T. Masaya, Deputy Minister of Finance, Economic Planning and Development. In his opening address, the Hon. Minister welcomed the resource persons and the participants and conveyed, through the resource persons, his government's profound appreciation to the United Nations Economic Commission for Africa (UNECA) for organising the workshop which he described as "historic" in that it was the first training course in the field of Taxation to be conducted at a national level in Zimbabwe and initiated by UNECA. He expressed his heart-felt appreciation, particularly because the workshop was a training course. He pointed out that the provision of a forum for learning and exchange of ideas was a sound initiative since it was his unshakable belief that greater emphasis should be laid on training which helped those trained to keep abreast with the current demands.

7. Welcoming the idea of organising the workshop at national level, the Minister pointed out that that approach was a wise one since an ideal training programme was one which firstly covered the global areas, and secondly the specific areas and then on to the development of a permanent continuous process. In a word of caution, the Minister warned the participants to take greater interest in the economic topics since as tax officials, they were expected to acquire basic knowledge of economics. It was essential for the tax administrator to know the economy of his/her country so as to appreciate the socio-economic needs of the people and also to understand their phsychology in order to be able to co-ordinate their views in formulating tax legislations.

8. In conclusion, the Minister expressed the hope that the participants would make full use of the training course opportunity during the two weeks of their deliberations. On the same occasion, Mr. P.J. Bassi, Chief, Public Administration, Management and Financial Section, on behalf of UNECA, thanked the Government of Zimbabwe for accepting to host the national training course. He pointed out that the national training course was organized within the framework of the UNECA's programme of assisting its member States in strengthening the capabilities of their public financial management officials for more efficient public revenue administration. He stressed the need for training in the fiscal field, particularly in the wake of the increasing use of fiscal policy as an instrument for economic management particularly within the framework of the current Africa recovery and structural adjustment policies.

VII. Official Closing

9. The workshop was officially closed at mid-day on 27 October 1989, by Mr. J. Mushosho, Deputy Commissioner of Taxes, who was acting on behalf of the Commissioner of Taxes. In his closing remarks, Mr. Mushosho reaffirmed the gratitude of his government and that of his department to the United Nations for co-sponsoring the workshop. He pointed out that it was not only the participants who had learnt and benefited from the enriched experiences and contributions of the resource persons, but the department itself had acquired experience on how to conduct its future training seminars and workshops for he believed that the fora of that nature tended to improve the working relationship amongst senior management staff through open exchange of working experiences and ideas.

10. In conclusion Mr. Mushosho encouraged the participants to share with their subordinates the skills and knowledge acquired from the workshop because he believed that it was through that process that the fruitful outcome of the workshop could be best realized.

VIII. Programme of the Workshop

11. The programme of the workshop covered the following topics:

- Taxation as a means of Economic Development,
- Structure of Taxation in Developing Countries,
- Practical problems in direct and indirect tax in Zimbabwe,
- Tax Reform Planning,
- Administration of Direct Taxes,
- Tax Fraud Administration,
- Double Taxation Treaties (advantages and deficiencies),
- The Relationship between the Tax-payers and the Tax Office,
- Computerization and Tax Administration,
- Personnel Training and Development in the Tax Department of Zimbabwe,

- Sales Tax Audit and Investigation techniques and legal enforcement for compliance,

- Management Information Service.

IX. Summary of Findings and Recommendations

12. Apart from the various issues highlighted in the lectures delivered by the resource persons and the general discussions that followed after each session, 2/ three major themes were identified for syndicate group discussions. Those were:

(1) Improving Tax Administration in Zimbabwe,

(2) Improvement in the Relationship Between the Tax-payers and the Tax Office in Zimbabwe,

(3) Tax Fraud Administration in Zimbabwe.

The discussions on the above themes were aimed at examining, in-depth, the various practical problems encountered in the day-to-day routine work and to suggest ways and means of solving some of them.

13. In discussing the theme on 'Improving Tax Administration in Zimbabwe,' the participating group3/ focussed attention on the following areas:

(1) Organisational Issues,

(2) Resource Problems Viz:

(a) Staffing

(b) Training

(c) Equipment (including transport)

(d) Accommodation.

2/ See Summary of Discussions on Course Topics below.
3/ See Annex III.

(3) Performance of Offices regarding:

(a) Implementation of Tax Laws,

(b) Uniformity in the Implementation of Tax Laws,

(c) System of Public Grievances Redressal, and

(d) Appeal Procedures

14. With regard to the organisational issues, participants in the group pointed out that the tax offices in Zimbabwe were situated in the four biggest cities, namely Harare, Bulawayo, Gweru and Mutare. Those cities were along the main rail and road links of the country. They were also the main areas of dense population, industry and agriculture. The majority of taxpayers, therefore, had easy access to those tax offices. The participants, however, observed that taxpayers located in Kariba or in the lowveld did not find it easy to travel to Harare or Gweru respectively, nor was it always easy for them to phone their inspectors or collectors of taxes, thus making compliance from them cumbersome. 4/

15. In connection with staffing, the participants observed that, in general, the availability of personnel was far from adequate to cope with the ever increasing workload. For example, during the period 1982-1988, the workload increased by 150% as compared to the staff increase of only 27% 5/. Against this slow growth in staff compliment, there were also resignations, particularly from the senior staff members who were being attracted into the private sector. The exodus of senior members had made the general level of experience to remain very low with officers being deployed to the central office, at times, on premature promotions. 6/

16. In discussing training, it was observed that there was no substantive training offered to the collection staff.

4/ See Recommendation 1, para. 25
5/ See Recommendation 2
6/ See Recommendation 3

Although the training programme for the tax department did reflect some training courses for the collection clerks, nobody was receiving training from that section, particularly because there was no training officer in the training school. 7/ As regards training offered to assessors by the training school, it was observed that the training was too theoretical. Moreover, there was no follow-up on the quality of performance of the trainees after completing training. 8/ The participants also observed that the imbalance between the workload and the staff complement made effective training difficult to achieve since focuss tended to be more on production of assessment cases. At managerial level, it was felt, too, that there was inadequate training, if any at all. 9/

17. In discussing equipment, the participants observed that equipment was far from adequate. There were shortages in office equipment which, in turn, affected the collection machinery. Also observed was the shortage of vehicles. For example, only a total of five motor vehicles were available for use by the Sales Tax Officers, Investigation Staff, Assessing Staff on Prosectuion, Farm and Industrial Building Inspections, Officers on the Taxpayer Education Programme and various Officers in General Administration. At times the Sales Tax Staff utilised their own money to travel to registered operators on sales tax examinations. In that connection, the participants shared a common view that the office equipment problems could be solved through quick follow up on the secure of funds allocated by the Ministry of Finance for office equipment. As regards the motor vehicles, it was felt that more vehicles should be bidded for and that the finance officers be encouraged to process travel claims as expeditiously as possible to alleviate any financial burden on the tax officers involved in official travel.

18. Regarding performance of tax offices, comprising implementation of the tax law, the participants agreed that the tax law was too difficult for the common man and,

---

1/ See Recommendation 4

8/ See Recommendation 5

9/ See Recommendation 6

indeed, certain laws like those in respect of the recognition of customary marriages were difficult to implement because of socio-political implications. Within the self-employed business sector, it was observed that compliance was generally very low. For compliance to be maximized, tapayer education should be enhanced and that in the case of self-employment sector, tax clearance system should be enforced. It was also felt that to ensure effective enforcement, particulary in prosecution areas, there should be regular meetings with the officers from the Police Department, the Magistrate, the Public Prosecution Office, and the licensing office in order to educate them.

19. The participants also addressed the issue of the uniformity in the implementation of the tax law in Zimbabwe and observed that the tax system, though quite old had sound procedures for uniform implementation of tax laws all over the country. Some of the salient features of the system included the issuance of copies of office and records instructions to the heads of offices, explanation of any change in legislation through departmental memoranda to all the relevant tax officers, distribution of all commissioners rulings to all relevant officers, objections revealing new lines of thought or points never dealt with before and annual conference of all heads of offices. 10/ With respect to public grievance redressal and appeal procedures, the participants unanimously agreed that the system operated smoothly in this regard and did not need to be tampered with, though they felt that the appeal procedures should be made more effective and speedy through enforcing existing procedures and practices.

20. In discussing the theme on 'Improvement in the Relationship between the taxpayers and tax office, the participating group 11/ focussed attention first on the point of view of the taxpayers and secondly on the point of view of the taxman. Regarding the taxpayers' view point, the participating group shared the view that, in general, taxpayers would always resent the department of taxes for the simple reason that it deprived them of their hard-earned income. The group then focussed attention on the practical problems in the routine administration of tax which, to an extent, provoked taxpayers into thinking that the department of taxes was insensitive and incompetent. Those problem areas indentified included, among others the following:

10/ See Recommendation 7

11/ See Annex III

(a) Taxpayers' ignorance of the tax law and its amendments;

(b) Delays in attending to correspondence in the Tax office and slow service to visiting taxpayers resulting to taxpayers having to wait for too long a time to get service;

(c) The immeasurability of the direct benefits accruing to the taxpayers from their assessed contributions to the treasury;

(d) Incorrect assessments and wrong information given to taxpayers;

(e) Large shortfalls which were incurred on assessments of taxpayers who were on the pay-as-you-earn (PAYE) system;

(f) Delays in [illegible] of assessments and refund cheques; and,

(g) High rates of Tax. 12/

21. Turning to the point of view of the taxman, the participants were unanimous in their view that the tax office did not serve the taxpayers as efficiently as it was expected. The tax office faced certain problems which included, among others, the inadequate human resource apparently due to administrative factors in the recruitment process and the loss of experienced staff due to better attractions outside the civil service, inadequate training both at technical and managerial levels and in some cases notably in the collection offices, complete lack of any form of training other than on-the-job training, rapid expansion of the workload unaccompanied by corresponding increases in manpower, adverse media coverage, inadequate equipment and stationery, constant changes in legislation the interpretation of which was not being expeditously communicated to branch offices to keep them abreast and dealing with the returns prepared by unregistered and less qualified book-keeprs, leading at times, to unjustified misinformation to taxpayers. 13/

12/ See Recommendations 8, 9 and 10

13/ See Recommendations 11, 12 and 13

22. In discussing the theme "Tax Fraud Administration" the participating group 14/ observed that whilst there were many defintions of Tax Fraud Administration, it was enough to acknowledge that tax fraud administration was, but part of the general tax administration. The participants identified a number of types of fraud which included: creative accounting, non-disclosure of income where taxpayers did not submit tax returns or they were not even on the taxpayers register, abuse of registered operation's sales tax number (i.e. using the numbers for purchasing non retradable goods), non-collection or remmission of the amount collected through the PAYE and Sales Tax Systesm, and 15/ transfer pricing, (i.e. the avoidance or evasion of tax through pricing mechanism to shift profit from a high tax place or region to a low tax one). Those arrangements were often between enterprises which were closely linked and not dealing at arms length. 16/

23. As regards creative accounting, the participants observed that that type of tax frau manifested itself in many different ways which included manufacture of false accounts which bore no relationship, whatsover to the status of the operation being reported upon. (Sometimes it had been discovered that books of accounts had been prepared in a reverse fashion i.e. starting with the imaginary gross profit figure then working backwards reconstructing fictitious statements and accounts); computerized accounting system based on a coding system where normally unallowable expenses were shielded and then finally reflected as part of allowable expenses such as entertainment expenses finding their way into equipment maintenance expenses, inflation of expenses/exemptions where non-existant items like assets were included in accounts or where exemption for sales tax purposes were inflated; non disclosure of material information, like related investments or other business operations and under-estimation of income, sales, turnover commission etc. 17/

24. Regarding causes of tax fraud in Zimbabwe, the participants identified the following:

14/ See Annex III

15/ See recommendation 14

16/ See Recommendation 15

17/ See Recommendation 16

(i) High tax rates, and taxpayers applying a cost/benefit analysis vis-a-vis cost of evasion and cost of being caught,

(ii) Greed and temptation - operations collect sales tax from consumers on a daily basis but only remit same to the collector once a month. Some operations were then tempted to use the money in the interim and were later unable to remit,

(iii) Public perception. The department's competence both to function effectively and to detect fraud was very poor.

25. The groups findings were then presented to the plenary session for review and appraisal after which the participants were unanimous in making the following recommendations:

1. That the tax office should be further decentralized to bring taxpayer service closest to the taxpayers in order to maximize compliance. 18/

2. That the human resources position be reviewed on a yearly basis to forestall any future crisis in the strategic personnel section. 19/

3. That there should be improvement in the conditions of service and salary packages comparable to those offered by the private sector in order to retain the staff. 20/

4. That a post of a full-time qualified training officer at the Senior Executive Officer level be established and that the collection clerks should be afforded the necessary training to enhance their performance. 21/

18/ See paragraph 14
19/ See paragraph 15
20/ See paragraph 15
21/ See paragraph 16

5. That an audit team be set up at the Head Office the main duty of which would be to monitor the quality of work produced in the offices. 22/

6. That senior officers should attend leadership and management development courses offered by the Zimbabwe Institute of Public Administration and Management (ZIPAM), or offered by the regional training programme of the Commonwealth Association of Tax Administrators (CATA) and that the knowledge acquired should be shared with the subordinate staff and also that the senior staff in the assessing office should emmulate the senior staff in collection by holding regular seminars. 23/

7. That all the office instructions, memoranda, commissioner's rulings and discussions at meetings should be made known to relevant members of staff and that liaison Committee Meetings should be held in each of the four centres and findings forwarded to the Head Office for further consideration and distribution to other centres. 24/

8. That the department should embark on Taxpayer Education Campaign, employing, among others, the following means:

   (a) the issue of simplified booklets and bulletins on tax law,

   (b) the introduction of basic tax as a "general subject" in schools and other training institutions,

   (c) the use of radio and television programmes to explain tax law,

   (d) setting up information offices at provincial centres, the Trade Fair and Agricultural Shows,

   (e) The incorporation of sales tax in the tax syllabi being offered at present at the University and the Polytechnic College,

---

22/ See paragraph 16
23/ See paragraph 16
24/ See paragraph 19

(f) the introduction of a more systematic method of interaction 25/ between the Department and the various Business and Professional Associations.

9. That the offices should monitor incoming mail by introducing or tightening control of mail registers both in the registry and assessing/sales tax/collection section. 26/

10. That in future, any increases in individual income tax should be incorporated into the PAYE System and also that, in future, the reintroduction of surcharges, advance surcharges or accelerated surcharges should be avoided. 27/

11. That the department should reply to taxpayers' letters published in the press and issue press statements from time to time in order to counteract any misrepresentations. 28/

12. That the Department should exchange telephone lists between branch offices (especially in Harare) to avoid the problem of taxpayers being misdirected by tax officials who did not know the correct location of other branch offices. 29/

13. That the enquiry desk should be improved to provide more taxpayer service facilities including waiting rooms, interviews cubicles, benches, chairs, service counters etc. 30/

14. That registered operators be issued with identity cards bearing the operations number and the cards to be presented whenever purchases were to be exempted from sales tax. 31/

15. That more staff should be trained in techniques including comparable uncontrolled price (CUP) the open market method, resale price and cost price method. 32/

25/ See paragraph 20
26/ See paragraph 20
27/ See paragraph 20
28/ See paragraph 21
29/ See paragraph 21
30/ See paragraph 21
31/ See paragraph 22

16. That more staff should be trained in modern accounting, management and technical methods to be able to counter tax frauds as they were under creative accounting. 33/

X. General Discussion

26. Besides the group discussions, there were also general discussions which took place after delivery of lectures by discussion leaders at each session. Broadly, the issues that emmerged during those discussions included the impact or the effectiveness of the tax incentives in Zimbabwe's economy, the tax rates structure in Zimbabwe, reduction of the number of small traders through raising threshhold, prosecutions of tax delinquents, the role of examiners in revenue collection machinery in sales tax administration, the taxation of farmers, the role of the commissioner in the process of formulation tax policy, the information flow between the assessing and the investigation officers on cases which were identified for investigation, particularly the feed-back information to the assessors etc.

27. The discussion on the impact of the tax incentives focussed on the role of the tax incentives on the promotion of the growth points areas. The participants expressed mixed feelings on the role played by taxation as the instrument to promote those areas. Some felt that whilst the intention of the tax policy on rural development was good, the infrastructure was not productively used either because of lack of activities or because of shift in business directions into grey areas of activities which could no longer be definitely described as furthering the objectives of the growth point areas. In that light, the role of tax incentives left a lot to be desired. Other participants felt, however that the tax policy on the growth points areas had made some measures of successes. For example, the plan had worked out well in Murombedzi growth point area and Ruwa. Huge structures had suddenly appeared, residential units had been constructed and that was the sign that people had already started moving to those areas to seek employment. It was, however, agreed that tax incentives generally, should be constantly reviewed so that where they were found to be abused or no longer of benefit they should be reduced or even abolished. On the rate structure in Zimbabwe, the participants expressed the unanimous view that tax rates in Zimbabwe were too high compared to those obtaining in some African countries. For example the GDP tax ratio in Zimbabwe in 1981 was 21% and in 1988 was 33% compared to sub-Saharan Africa's 18% average in respect of the same period. However, they welcomed the new tax proposals as a positive step towards minimizing the burden of the tax.

28. The participants further expressed concern over the large number of registered small traders which adversely affected sales tax collection work. It was observed that it was difficult to effectively collect tax from those traders whose establishments were scattered throughout the country. Moreover, those traders at times under-declared because they did not understand the forms due to illiteracy or mere ignorance. The participants felt that the threshhold should be raised in order to remove the small traders and make them pay the tax at source (i.e. at manufacturer or distributive levels). As regards delinquency in sales tax, some participants advocateed public prosecutions and suggested that there should be established special courts to prosecute in order to avoid delays in prosecutions. However, other participants expressed reservations as to the deterrent effects of public prosecutions and suggested restrengthening of the administrative measures for more effective sales tax collection (i.e. the maximum utilization of available resources). Regarding the role of examiners in sales tax collection, the participants shared the view that examiners were, in fact, collectors and therefore, constituted the collection machinery. On taxation of farmers, it was felt that 'loss carry-over' should be discouraged in some cases where it was clear that a farmer was merely taking advantage of the incentive at the expense of improvement of land productivity. Alternatively, there should be considered the introduction of turnover tax for farmers in that category.

29. The role of the commissioner in the process of formulating tax policies was extensively discussed. The participants felt that that role was not readily visible and suggested the invitation of an official from the Ministry of Finance to clarify. The Ministry accepted the request and two officials came and clearly defined the role of the commissioner. It was established that he was an integral part of the tax policy formulation machinery and that he could freely select any of his officials to accompany him to meetings touching on matters of tax policy. Administratively, the commissioner was open to suggestions from his staff through appropriate channels. As regards feed-back information between the assessor and the investigation officer on a case identified for investigation, (i.e. whether the investigation officer should make available the report of investigation to the assessor who originally identified the case for investigation), the participants expressed mixed feelings emanating, in part, from the requirements of the secrecy provisions and also from administrative technicalities. However, it was felt that if there was a justifiable case for the assessor, in the

performance of his duties, to get the feed-back information he would be granted access to that information. Concerning other administrative areas, there was a general consensus that there should be improvement in communication amongst the various sections/units on matters relating to management strategies.

XI. Summary of Discussion of Topics

(a) Taxation as a means of Economic Development

30. The discussion of the topic first focussed on the functions of the government in economic development and secondly on taxation policies and objectives within the framework of the national development goals and the various functions of the government in an organized society. Three major ones were identified in the discussion. Those included the government should overcome the inefficiencies of the market system in the allocation of economic resources, the redistribution of income and wealth, the smoothning out of cyclical fluctuations in the economy and ensuring a high level of employment and price stability. It was pointed out that when it came to the production and supply of public goods and services, the market was inefficient and hence the intervention of the government to regulate the supply of those goods and services. Government intervention assumed various forms including the fixing of prices and subsidizing the production.

31. Further, it was pointed out that in an organized society, there was a need for the government to redistribute the income and wealth in a just and equitable manner. One major instrument to achieve that goal was taxation. It was further pointed out that the government had the responsibility to smoothen out cyclical fluctuations in the economy and to ensure a high level of employment and price stability and again through the use of taxation. But for purposes of raising revenue and/or money supply, there were other means that the government could employ in addition to taxation (i.e. through simply creating it, through user charges and borrowing both internally and externally.

32. In connection with taxation policy within the framework of the national development goals, it was pointed that there was a link between taxation policy and the national development plan goals and that the structure of taxation was, to a certain extent influenced by the structure of the economy of the country within which that tax system operated.

33. In Zimbabwe, the linkage between tax policy plan and the national development goals was demonstrated through various areas including the use of tax incentives (i.e. 50% investment allowance on capital assets used for trade purposes in the growth points areas, but excluding motor vehicles, with effect from 1st April 1981), the encouragement of reinvestment by those who involuntarily discontinued their business between 1st April 1967 and 31st March 1981 by allowing expenditure they incurred, provided they recommenced trading and claimed expenses not later than 1st April 1982 tax year (Section 15 (2) (VI) of the Income Tax Act Chapter 181), reducing, in 1986 July Budget, sales tax from 15% to 12.5% in order to increase trading, encouraging training of nationals for improved capability skills, by allowing training investment allowance of 50% of the cost of a taxpayer of any trading building or equipment used by the taxpayer for training his employee, exempting interest on class C shares bought from building societies, and the introduction, from 1st April, 1988 of the capital gains roll-over system in recognition of those who sold their residences in order to buy another princicpal private residence. The discussion concluded by pointing out that the Zimbabwe Taxation System was interlinked with the nation's expectations in respect of expansion of socio-economic services, rural development, training, and general infrastructural improvements etc.

(b) <u>Structure of Taxation in Developing Countries</u>

34. The discussion of the topic focussed first on the tax structure of developing African countries, in general, and the tax structure in Zimbabwe, in particular. It was pointed out that, generally, the tax systems of African countries had not been originally developed in line with optimal requirements of a good tax structure. They had grown up haphazardly, influenced by historical accidents, the examples of other countries, the thinking of foreign powers and the exigencies of the moment. Though many sources of revenue might have been tapped, the systems of taxation in most African countries, had not been built on sound principles suited to the requirements of rapid economic growth.

35. Internally, the tax systems of African countries were characterized by the narrowness of the tax base, that was, the tax means for mobilizing resources were limited to a fairly narrow range of alternatives. The result was that the burden of tax was spread over limited resources. Any effort to maximize revenue would raise the level of taxation which, in turn became not only economically

distorting but also induced tax evasion and delinquency. Further, some African tax systems were characterized by substantial reliance on minimum taxes which were regressive in nature, that was, lower-income taxpayers paid effectively higher taxes than higher income taxpayers. In Malawi, for example, a minimum tax of K3.50 was payble by all male persons who were over eighteen years of age with annual income ranging between K122 and K2400. However, that tax was not payable by those who were granted a certificate of exemption, and those who were liable for either graduated tax or Pay As You Earn (PAYE). Externally, most African tax structures were characterized by heavy reliance on international trade taxes which were subject to fluctuations due to instability in comodity prices and world market conditions. It was a known fact that any slump in the market quickly adversely affected economic activities and trade tax receipts. There were two possible approaches to designing a tax system. Those were the broad tax base and low tax rates and narrow tax base and high tax rates. Governments would prefer the first scenario, but various practical considerations forced them to adopt the second scenario. Some of the considerations included free education, free or heavily subsidized health services which were heavily financed by the government, thus requiring more public revenue and hence high rates of tax given a narrow tax base. One way of increasing revenue sources would be to increase economic growth and the level of employment, it was pointed out.

36. Turning to the situation in Zimbabwe, it was pointed out that Zimbabwe had a very narrow tax base of about 12% of the labour force and less than 4% of the total population. The tax structure of Zimbabwe was composed of the personal income tax, corporate tax, sales tax, customs and excise, capital gains tax, holding allowance tax and various withholding taxes. The percentage of total tax revenue for the period 1981 to 1988 was illustrated as here-under.

Percentage of Total Tax Revenue

	1981	1983	1989
Gross Taxes on Profits and Income of which:			
(a) Croporate Tax	17,04	18,22	17,88
(b) Personal Tax	12,60	22,49	31,26
Taxes on goods and services of which			
(a) Sales Tax	11,88	22,50	18,78
(b) Excise	10,69	11,00	9,72
Taxes on International Trade of which			
(a) Import duty	32,36	10,28	18,44
(b) Export	5,42	--	--

Source: Paper presented by Mr. J. Mushosho - Deputy Commissioner of Taxes.

37. It was further pointed out that the tax rates in Zimbabwe were generally regarded as high. That was manifested in the GDP tax ratio which had risen from 21% in 1981 to 33% in 1988. The average tax/GDP ratio in Sub-saharan Africa was 18% while in Zimbabwe it was 33% and in industrialized countries it was 30%.

(c) <u>Practical Problems in Direct and Indirect Tax Administration in Zimbabwe</u>

38. The discussion on the above topic highlighted certain issues that were of practical concern in the administration of taxes in Zimbabwe. Those highlighted included the revenue projection statistics, budgetary constraints, staff recruitment, equipment, dependence on other ministries on supplies and other services yet the concerned ministries, too, had their own practical problems, tax legislations, the strength and weaknesses of the

administration. It was pointed that the tax department was, to some extent, responsible for projecting revenue figures, but that ,in practice, there were difficulties in working out the exercise because of lack of statistical data to compile the figures and hence, at times, the figures might be misleading. As a result, there was need to sample on various business communities, traders etc to form a picture of potential revenue.

39. There were also problems in the breakdown of figures, that was, translating global figures into specific targets. For example, complications arose due to seasonal trade on sales tax, bonuses, patterns of collection in previous year, number of cases to be done etc. As regards expenditure, it was pointed out that the budgetary ceilings due to financial constraints limited the size of expenditure even where the expenditure might have been productive of revenue (i.e. one dollar spent might easily produce one hundred dollars, if spent properly). The department was experiencing difficulties in staff recruitment which usually took too long to come by. Also related to staff situation was the problem of staff retention due to inflexibility in the salary structure which could not be negotiated independently. It was pointed out also that there was a general shortage of office machines and other equipment needed to provide support services. Another problem was that of congested accommodation which was not conducive to productivity. As regards legislation, it was pointed out that efforts were being constantly made to change and amend the tax law and the framing of the law hinged upon simplicity, equity and progressivity. However, there was also the problem of the supply of stationery to meet the demands of new changes, particularly where new individual income tax rates were introduced. Turning to the strength and weaknesses of the department, it was pointed out that efficiency could be measured in terms of the volume of complaints from the taxpayers as well as the number of times the assessments were amended. The discussion concluded by observing that, in general, there was limitation of the resources to cope with the ever growing number of taxpayers.

(d) Tax Reform Planning

40. In discussing the above topic, it was pointed out that planning, in its simplest form and as it came to be used in governments, was considered as organized, rational thought that was essential for a determination of the national objectives, the instruments to be used, and needed inputs. In more diversified forms, planning was considered

as a projected course of action, as a means of reaching an end, as a special process for reaching a rational decision, as full utilization of all the materials of the community, as an art, and as a process of preparing a set of decisions for action in the future directed at achieving goals by optimal means. Budgets and plans were therefore, facets of the same process. Tax Reform without planning ceased to be a plan of action, and a plan that did not have a realistic recognition of the Tax Reform constraints had little functional value.

41. Tax planning was or ought, therefore, to be integrated with development planning. The development plan stated the social and economic development goals and objectives of a country. If the development goals were not clearly defined, then the ship of tax policy was rudderless and at the mercy of the drifting tides of particular interests and any reforms would be tailored to suit those particular interests. However, most developing countries were increasingly adopting the use of development plans, which stated, in broad principles, the social and economic development goals of the country. Those goals differed from country to country depending on expressed purposes and prevailing social and economic environments or climates. But from the development plans, tax policies became possible to formulate. Once formulated, and implemented, they should be appraised and subsequently reviewed or reformed based on the appraisal outcome. The appraisal may reveal their inconsistency with the development goals, their poor performance to achieve intended objectives, their inequity, their disharmony with the other policy instruments of the government, their failure to keep pace with social and economic changes and their rigidities against the philosophies of new governments.

42. Issues that had been identified for consideration under tax reform planning included the level at which planning was carried out, the frequency with which planning was undertaken, the goals and objectives of the development plan, the new philosophies of new governments, short or long-term revenue projections, the allocation of the responsibility for tax reform planning (e.g. permanent units), the composition of such committees or units and whether tax administrators should be excluded or not.

43. It was further observed that in most African countries tax reforms were undertaken for various purposes including the revenue needs, pursuit of equity, economic development, social services, administrative efficiency, concern for tax evasion (i.e. combating tax evasion), promotion of regional trade etc.

(e) Administration of Direct Tax

44. The discussion of administration of direct taxes highlighted the essential programmes for successful administration of direct tax. Those highlighted included the human resource management, the financial resources management, the material resources management, electronic data processing, security, management information service, tax policy monitoring and advice and the efficient internal audits. As regards human, financial and material resources, it was pointed out that it was advisable to utilize them fully. The human resources, in particular, were very essential since they, too, constituted the tax base. Efficient management of the available resources enhanced the administrative efficiency which, in turn, increased revenue [illegible] It was also mentioned that, to assist management, it was necessary to have a well developed management information system.

45. Further discussed was the taxpayer service whose purpose it was to assist, instruct and educate taxpayers through pamphlets, forms, guides, circulars, rulings, bulletins, public appearances, media radio broadcast, and the use of volunteers (i.e. students and pensioners who might have tax knowledge). Another area covered by the discussion was compliance which was discussed under two sub-headings, namely assessing and collection. The purpose of compliance was to monitor, adhere to the law and to take appropriate action. As regards assessing, emphasis was laid upon timely processing of refunds while on collection, emphasis was laid on effective enforcement. It was also pointed out that there should be an independent inquiry service section in Zimbabwe to avoid long ques of taxpayers who were in need of service or had come to pay. Another consideration would be for payments to be made at post offices. In conclusion, it was pointed out that the tax administration should strive to perform all of its activities in a manner that enhanced its credibility. It should be seen to be efficient and fair if, in turn, it wished to obtain compliance from taxpayers.

(f) Tax Fraud Administration

46. It was pointed out that tax fraud might be construed as a deception brought about by the wilful misrepresentation of significant material factor, or silence when good faith requires expression, resulting in material damage to one

who relied on it and had the right to do so. The elements of tax fraud were the guilty mind and the intent to evade. Both those elements should be proved beyond reasonable doubt in a competent court of law in order to convict the taxpayer in question. In an investigation for tax fraud, it was necessary to have a mandate. For an example, establish what the intent of the work was. Was it to produce conviction or was it to produce money? Was it the jail sentence or fine that was required? To answer those questions, there was a need to consult a legal advisor.

47. Further, it was pointed out that the program issues involved in investigation for fraud included personnel (i.e. who was to do the investigation work and what qualifications did he/she have? Work development (i.e. where did the work come from? Was it from audits indications or self-initiated?), time lapse (i.e. in the case of sales tax in Zimbabwe, if no visits were made to an operator within three years, the prescription clause applied), storage of siezed items for investigation to avoid defence council's allegation that the records were removed after siezure, and types of cases (i.e. decide which cases to investigate. Was it the cases of smaller quantities requiring more time or was it cases of greater quantities requiring less time?

48. The discussion also highlighted some of the techniques for investigation audit. Those included documentation of cases in a professional manner in order to prioritize the needs, making better use of what to do, collect highest revenue possible in circumstances, and cut on losses by giving the work to the people who knew how to handle it. It was further pointed out that in carrying out investigative audit, the officer should possess, as in own opinion might assist, any documents found on the premises. The ingredients of a quality audit included picking the right file, one worthy of attention, gathering all information, preparing a flexible audit plan (i.e. what was to be done and which items attracted the officer most?) interviewing taxpayers, gathering information from the third party making findings substantiated with evidence, negotiating and collecting the money. In conclusion, it was pointed out that the officer carrying out investigation should always keep his mind open, and also that voluntary disclosure prior to investigation ought to be encouraged, preferably by charging lower penalty rates.

(g) <u>Double Taxation Treaties (advantages and disadvantages)</u>

49. In discussing this topic, it was pointed out that taxation of an amount of income by more than one country arose through:

(a) the lack of a singular approach by all countries as to TAX BASE and,

(b) the problems surrounding the definition of RESIDENT especially as related to human beings and trusts. Countries needing to collect revenue would have two basic concepts in mind in collecting that revenue. Bearing in mind what a Government needed money for, it was not so surprising that they would consider, for example, taxation of world income of citizens and territorial income of residents. Right from the beginning, therefore, it was obvious that double taxation was bound to arise. The problems were further compounded by the adoption, by some countries, of a mixture of tax bases.

There were two measures that could be taken to alleviate or at least reduce the full impact of double taxation. Those were the unilateral measures which were LEGISLATIVE and not especially specific to particular countries. Rather, they extended to types of income in accordance with proscribed circumstances and bilateral treaties, which were treaties between two countries. (i.e. the two countries agreed on taxation strategy that was convenient to both of them.)

50. While the advantages of double taxation treaties were numerous, those highlighted in the discussion included the prevention of double taxation of income and capital, administrative assistance (i.e. exchange of information), judicial assistance in the collection of taxes and assistance in combating transfer pricing. As for disadvantages, it was pointed out that the agreements contained lengthy items which the assessors had to be familiar with, led to conflict with the source principle (i.e. the determination of the exact tax base was hard to come by) there were imbalances in negotiation capacities between the contracting countries and the negotiations involved travels which, in turn, were expensive.

(h) <u>Relationship Between the Tax Office and the Taxpayers</u>

51. In discussing the topic, it was pointed out that there was a growing recognition of the key role played by sound relationship between the Tax Office and the Taxpayers in creating a climate conducive to voluntary compliance which was so vital to the success of any tax administration. Indeed, the view that tax management was not exclusively

the responsibility of tax administrators but that the members of the public at large, also had a major part to play, was gaining popularity in tax administrations. But, a milestone to the envisaged collective participation was a sound relationship between the taxpaying public and the Tax Office. This discussion, therefore, highlighted some of the points which might need focal attention if relations were to be improved. Those highlighted included the equal treatment of taxpayers, the right to recourse to a competent court, establishment of grievance committees, taxpayer education programmes, establishment of contacts with the taxpayers, creation of public relation office, control of overzealous inquiries or tendencies, on the part of tax officers, recruitment of resource personnel with acceptable levels of capabilities required for effective administration, and updating of procedural rules, regulations, and tax officer/assessors' manuals, and guides to the taxpayers.

52. Regarding the tax legislation and the callibre of the personnel in tax administration, it was pointed out that the taxpayers should be made familiar with the law through educating them and that frequent changes in the law should be discouraged since they might create the image of arbitration. As for the officers, they were expected to be polite, fair and courteous. They should promptly reply to letters ensuring quality of correspondence. They were expected to accept complaints from the taxpayers without resentment. They should not mislead or misrepresent facts to taxpayers and ought to desist from taking action likely to bring the department into disrepute.

(i) <u>computerization and Tax Administration</u>

53. In discussing computerization in tax administration, it was pointed out that first and foremost, the existing mannual system should be put in order. In other words, the mannual systems should be functioning perfectly. Further steps were to study the environment in which the computer system was being introduced, establish the needs, set up priorities, set up implementation team, make sure application was well (i.e. capacity to handle the volume of work very well), planning for the re-utilization of the freed people (i.e. how to put them in better use), considering the security of computers and introducing training in data processing, particularly to senior management levels.

54. For successful application, it was essential to key the taxpayer's identity number and then obtain lots of information on that taxpayer. The information came through

the terminals. It was also important to ensure the matching capacity of the computers (i.e. comparing the wage slips with the tax deducted at source). The computer ought to record almost all information about employer's work force, payrolls, PAYE deductions etc. Also the computer ought to be able to keep the record of time and production of officers (i.e. number of units produced etc). That was known as time production system. Further, it was pointed out that there should be developed, in the computer system, for purposes of processing refunds, the capacity to respond in an automated way and also the capacity to acknowledge receipt of the tax return and to estimate the date the assessment or refund would be ready. In the case of collection it was important that the computer system be able to prioritize the accounts receivable, it was pointed out.

55. As regards Zimbabwe's experience, it was pointed out that the department of taxes did not own any computers but it shared with other departments on computers owned by the Central Computing Services. The Central Computing Service (C.C.S.), a department within the Ministry of Finance, Economic Planning and Development offered commercial data processing services to all government departments requiring those services. It was pointed out that the work handled through the (CCS) was restricted to individual assessment sub-system. There was, however, a felt need to extend computerization to collection sub-system and, indeed, to that end, the department was in the process of computerising the receipting function before going onto the accounting function.

(j) <u>Personnel Training and Development in the Tax Department of Zimbabwe</u>

56. In discussing the topic, it was observed that to operate any organisation effectively and efficiently, required staffing with competent personnel. Efficiency, however, did not just happen on its own, instead, adequate and effective on-going training of personnel was necessary at all levels in order to bring it about. The training activities in the tax department in Zimbabwe took two forms namely, internal and external. 34/

34/ For Detailed Training Profile, see annex II.

57. It was further observed that little or no emphasis was being placed on management training and development. The staff in managerial positions were having to find their way through without the back of adequate training. That was felt to be a serious short-coming since it was a vitally important function of management to lead (i.e. forecast, plan, control and co-ordinate) and inspire the people upon whom it relied to make the department function successfully. But to be able to lead and inspire, the management should, itself, possess relevant leadership skills. Concern was expressed at the fact that whereas the assessing and sales tax staff were sponsored or encouraged to do relevant professional courses, no sponsorship or encouragement was afforded to the collection staff.

XII. Evaluation

58. On the last day of the workshop, much time was devoted to the evaluation of the workshop. Discussing the duration of the workshop, the participants observed that the time for the workshop was sufficient and allowed them to learn a lot and that any shorter time would have been less useful, particularly in view of the course contents covered. Further, the participants were unanimous that the time allocated for group discussions was enough to allow for in-depth analysis of the themes and topics discussed.

59. As for the timing of the workshop (i.e. what was the most suitable time to hold the workshop?), the participants expressed the view of that October/November was the time when some officers were preparing for examinations and others going on annual levave, so that in future that period should be avoided probably in favour of July/August. However, largely, the feeling was that it was difficult to determine the most suitable period since timing required matching the department's tasks with the period for holding the workshop. It was observed that, instead, emphasis should be laid on the need for the workshop and the justification for the absence of the selected officers to attend the workshop.

60. Discussing the level and manner of the presentation of topics discussed the participants were unanimous that the presentations, were, on the whole, very satisfactory. The participants also expressed satisfaction at the facilities provided by the government and the Mandel Training Centre which greatly contributed to the success of the workshop. In conclusion, the participants pointed out that the workshop was an eye-opener and thanked the United Nations Economic Commission for Africa (UNECA) for its collaboration in organising the workshop and expressed the hope that similar workshops would be organized in future.

61. In the discussion which took place during the evaluation of the training course, it became evident that there was need for an in-depth review of the degree of co-ordination among the various sections of the department, at the level of tax policy planning within the ministry of finance, at the administrative levels among the various agencies administering different taxes including customs. Outside the ministry of finance, the review should aim at co-ordination to achieve, within the country, an integrated fiscal policy and larger economic, social and political objectives; for example, regular meetings with government agencies responsible for trade and commerce, the Central Bank and Chamber of Commerce and other organizations in the private sector.

List of Participants

Mr. B.A. Chikadaya	Deputy Commissioner of Taxes
Miss K.E. Waniwa	Deputy Commissioner of Taxes
Mr. J. Mushosho	Deputy Commissioner of Taxes
Mr. P.B. Kapadia	Deputy Commissioner of Taxes
Mrs. L.M. Kudambo	Asst. Commissioner of Taxes
Mr. C. Hove	Asst. Commissioner of Taxes
Mr. M.S. Mangoro	Asst. Commissioner of Taxes
Mr. E. Samuriwo	Acting Asst. Commissioner of Taxes
Mr. R.M. Williams	Senior Inspector of Taxes
Mr. K.M. Tembo	Senior Inspector of Taxes
Mrs. J.T. Matambo	Senior Inspector of Taxes
Mr. C. Mudukuti	Chief Training Officer
Mr. M. Ngorima	Senior Investigation Officer
Miss P.H. Ndlovu	Senior Inspector of Taxes
Mr. G.T. Pasi	Acting Senior Inspector of Taxes
Mr. E. Mudzi	Inspector of Taxes
Mr. P. Hussein	Chief Finance Officer
Mr. G. Mhizha	Principal Executive Officer
Mr. R. Remnant	Acting Senior Principal Executive Officer
Mr. L.T. Muza	Inspector of Taxes
Mr. A.F. Moabe	Principal Executive Officer
Mr. J. Nyoka	" " "
Mr. J. Togarepi	" " "
Mr. M.R. Muchemwa	" " "
Mr. C. Mukwati	" " "
Mr. P. Vunyungwi	Acting Principal Executive Officer
Mr. M.K. Ruzvidzo	Senior Executive Officer
Mr. G.W. Dube	Senior Executive Officer
Mr. T. Mashunye	Principal Executive Officer
Mr. P. Muchaka	Senior Executive Officer
Mr. M. Chengeta	Acting Principal Executive Officer
Mr. B. Gadzikwa	Administration Officer, F.E.P.D.

List of Resource Persons

UNECA

Mr. P.J. Bassi, Chief
Public Administration, Management
and Finance Section (PAMFS)
Addis Ababa

Mr. J.M.B. Simelane
Public Administration Officer
Budgeting and Financial Management Section
Addis Ababa

UNDTCD

Mr. H. Diguer
Interregional Tax Advisor
UN Department of Technical
Co-operation and Development
New York

Local Resource Persons

Miss. S. Godfrey
Department of Taxes Headquarters

Mr. M.S. Mangoro
Asst. Commissioner of Taxes

Mrs. J.T. Matambo
Senior Inspector of Taxes

Mr. C. Mudukuti
Chief Training Officer

Mr. J. Mushosho
Deputy Commissioner of Taxes

Mr. E. Samuriwo
Acting Asst. Commissioner of Taxes

1. Internal (Departmental) Courses

The Training School, which was charged with the responsibility of administering and co-ordinating most training programmes, offered the following courses:-

Course	Duration	Target Group
(a) Cadet Introductory	2 weeks	Newly recruited cadet Assessors
*(b) Lower Examination	6 weeks	Cadet Assessors who had attended the Cadet Introductory course and/or had had at least six months practical office experience - should be recommended by the Head of Office.
(c) Direct-entrant num-lower	3 weeks	Newly recruited assessors (i.e. holders of Bachelor of Accounts, Economics and Business Studies and Higher National Diploma).
(d) Accounts Introductory	2weeks	Assessors who had not attended the Higher Course.
*(e) Higher Examination Course	9 weeks	Assessors who had attended course (d) and/or had had extensive office experience on other-case assessing - should be recommended by the Head of Office.
(f) (i) Employment checking Officer	2 days	Assessors who had passed the lower Examination course, and/or Higher course had had extensive experience on employment work and who were or would be training and checking.
(ii) Other-case checking Officer	3 days	Assessors who had done the Higher Course, had had extensive other -case assessing experience and who are or will be training and checking.
(g) Deceased Estates	1 day	Offered to Assessors.
(h) Time Management	1 day	Registry Staff
(i) Registry Course	3days	Registry Staff
(j) Introductory Course	2 weeks	Cadet Tax Examiners
*(k) First Barrier Examination Course	2 weeks	Cadet Tax Examiners who have completed at least two years of cadetship - Success comands a salary increase.

Course	Duration	Target Group
*(l) Second Barrier Examination Course	2 weeks	Tax Examiners on completion of two years after passing the first barrier course.
(m) Tax Examiners' workshop Course	1 week	Tax Examiners and Principal Tax Examiners.
(n) Dunning Course	1 week	Collection Dunning Officers and Supervisors.
(o) New Legislation/PAYE/LLET	1 week	All Assessing Staff.
(p) On-the-job		All members of staff.

During the year ended 30th June 1989, a total of 329 members of staff attended various courses at the Taxes Training Centre as opposed to 230 in the year ended 30th June 1988.

2. External Courses

Course	Duration	Target Group	Institution
*(a) National Intermediate Diploma/C.I.S. Part 'A'	1 year	Cadet Assessors and Tax Examiners	Polytechnics and C.I.S. (through Rapid Results College.
*(b) Procedures	1 week	Newly recruited Registry Clerks	Highlands National Training Centre.
(c) Classifier	2 weeks	Registry Clerks who would have completed a year after passing the procedures course	HNTC
(d) Registry Supervisor 3	1 week	Registry Clerks who would have passed the classifier course.	HNTC
(e) Registry Supervisor 2	1 week	Registry supervisors who would have attended the supervisor 3 course.	HNTC

(f) Registry Supervisor 1 or Supervisory Management course	1 week	Registry supervisors who would have attended the supervisor 2 Courses.	HNTC
(g) Interviewing Course	1 week	Registry Supervisors 1 and 2	HNTC

Success at those courses commanded a salary increase.

As the Assessment Registry Section had then been made a closed field, Registry Clerks and Supervisors would no longer be sent to Highlands National Training Centre to do courses (b) to (g). Rather, those courses would be conducted at the Taxes Training Centre.

Course	Duration	Target Group	Institution
(h) Train the Trainer parts 1 and 2	1 week	Training Officers	Zimbabwe Institute of Management and Domboshawa Training Centre.
(i) Audio Visual Aids	1week	Training Officers	Highlands National Training Centre.
(j) Personnel Management Course (African Perspective)	6 weeks	Inspector grade and above	Eastern and Southern African Management Institute (ESAMI)

Discussion Groups

GROUP I

TOPIC: IMPROVING TAX ADMINISTRATION IN ZIMBABWE

GROUP MEMBERS:

1.	Chairman	Mr. P.B. Kapadia	Deputy Com. of Taxes, H/O
2.	Rapporteur	Mr. M.S. Mangoro	Ass. Com. of Taces, H/O
3.	Member	Mr. C. Mudukuti	Chief Training Officer, H/O
4.	Member	Miss P. Ndlovu	Sen. Insp. of Taxes, Mutare
5.	"	Mr. M. Ngorima	Sen. Inv. Officer, H/O
6.	"	Mr. P. Hussein	Chief Fin. Officer, H/O
7.	"	Mr. R.K. Remnant	SPTE (Acting CTE), H/O
8.	"	Mr. G.M. Dube	Principal Tax Examiner Bulawayo
9.	"	Mr. J. Togarepi	Principal Executive Officer, Ngweru
10.	"	Mr. P. Muchaka	Principal Executive Officer, Ngweru

GROUP II

TOPIC: Improvement in the Relationship between the Taxpayer and the Tax Office

GROUP MEMBERS:

Chairman — Mr. C. Nove (Asst. Commissioner of Taxes)
Rapporteur — Mr. L.T. Muza (Inspector of Taxes)

Members:

Mr. E. Samuriwo	(Acting Assistant Commissioner of Taxes)
Mr. R. Williams	(Senior Inspector of Taxes, Harare)
Mr. E. Mudzi	(Inspector of Taxes, Gweru)
Mr. G. Mhisha	(Principal Executive Officer, Head Office)
Mr. C. Mukwati	(Principal Executive Officer, Collector III)
Mr. A.F. Moabe	(Principal Executive Officer, Collector I)
Mr. M. Chengets	(Acting Principal Executive Officer, Mutare)

GROUP III

TOPIC: Tax Fraud Administration (Zimbabwe)

CHAIRMAN: Ms. K.E. Wamiwa, Deputy Commissioner of Taxes

RAPPORTEUR: Mr. G.T. PASI, Acting Senior Inspector of Taxes

MEMBERS

Mrs. J.T. Matambo	- Senior Inspector of Taxes - Harare II
Mr. K.M. Tembo	- Senior Inspector of Taxes - Bulawayo
Mr. J. Nyoka	- Principal Collector of Taxes - Bulawayo
Mr. M.R. Muchemwa	- Principal Collector of Taxes - Harare II
Mr. M.K. Ruzvidzo	- Senior Collector of Taxes - Harare Cash Office
Mr. P. Vunyungwi	- Senior Collector of Taxes (Acting) - Mutare
Mr. T. Mashunye	- Principal Executive Officer - Harare Sales Tax