



Ministry of Finance
Egyptian Tax Authority
Central Department of Strategic Management
General Department for Strategic Planning and Policies



Strategic Plan For the Egyptian Tax Authority

2023-2026

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Foreword

It gives me great pleasure to submit the strategic plan of the Egyptian Tax Authority (ETA) for the upcoming three years, 2023-2026. We are fully enthusiastic about the future and the significant role played by the ETA within the framework of Egypt's vision 2030 and the state budget support, aimed at serving all segments of the Egyptian people and building a new Republic.

The ETA has undergone drastic changes over the past six years, following the decision by our esteemed authority's political leadership to digitize and automate ETA operations and processes. This decision has led to the enhancement of services provided to the tax community, training of ETA staff, and the restructuring of ETA, all contributing to our future success.

During the implementation of the previous strategic plan for the ETA from 2020 to 2023, we encountered various challenges. However, thanks to the dedicated, sincere, and accountable ETA staff, we have been able to overcome these challenges and generate tax revenues that have been reinvested in the Egyptian economy.

I have complete confidence in God Almighty and in the abilities of the loyal members of the ETA. The ETA pledges to continue improving tax services, maintaining the integrity of our tax system, empowering our personnel, receiving support from our partners, and enhancing our systems. These efforts will, in turn, contribute to the achievement of the ETA's long-term vision and mission, fulfilling the ambitions and aspirations of the political leadership and the Egyptian people.

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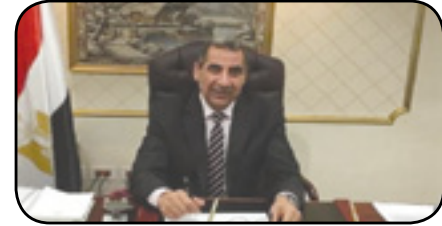
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Dr. Fayez Fatahalla Eldabany

ETA Commissioner





Our Vision, Mission, and Values

Our Vision & Mission

Vision

A distinctive digitalized government authority that provides advanced tax services and seeks to gain tax community confidence to achieve voluntary compliance.

Mission

We render distinguished digital services through our professional cadres, to empower the Egyptian state to meet the set sustainable development plans and fulfill the aspirations of tax community.

Our Values

Integrity

Reliability

Transpareney

Justice

Flexibility

Professionalism

**Continuous
Improvement**

**Team Work
Spirit**

Commitment



Strategic Analysis

PESTEL Analysis

P

Political

- Political and security conditions.
- Global conditions -Ukraine War -Supply chains.
- International grants and assistance, international and local agreements.
- National strategy for combating corruption.

E

Economic

- Exchange and interest rates, stock exchange market, credit and debit rates announced by the Central Bank of Egypt (CBE).
- Shadow economy.
- Inflation and unemployment rate
- Hot money.
- Foreign Direct Investment (FDI) rate.

S

Social

- Dissemination of rumours.
- Income level per capital.
- Tax and technology awareness of society.
- National strategy of human rights.
- National project for Egyptian countryside development –Decent Life Initiative-handicapped -Solidarity and Dignity.

T

Technology

- National strategy for artificial intelligence.
- State IT infrastructure.
- Data security (cyber security).
- Expeditious IT development of various computer programs for tax community.
- E-commerce (informal economy-content creators).

E

Environment

- State direction towards green economy.
- National strategy of climate changes in Egypt 2020-2050.
- Environment tax incentives.
- Recycling and waste management
- Conditions addressing and supporting renewable energy resources.

L

Legal

- Public Stores Law (154) for the year 2019, Small and Micro Enterprises Law (152) for the year 2020, Electronic Commerce Law, Unified Public Finance Law (6) for the year 2022, Environmental Protection from Pollution Law for the year 2022, Waste
- Declaration of tax policies document within the next five (5) years

SWOT Analysis

Strengths

- Strong legal framework to achieve compliance and process unification.
- Data cleansing project for taxpayers.
- Strong partnerships with other government agencies and private sector institutions.
- Full Implementation integration (Income Tax-VAT).
- Advanced technical, behavioural, and administrative training programs.
 - Interfacing with relevant entities.
- The existence of incentives system related to performance rate.
- E-invoice, E-receipt.
- Well- trained experienced cadres.

Weakness

- Voluntary compliance.
- Services rendered to ETA personnel.
- Work environment.
- Brain drain phenomenon (emigration of skilled individuals to work abroad).
- Decrease of human resources job rotation rate.
 - Weakness of cadres IT skills.
 - High average age of specialized workforce.

Opportunities

- Stability of local political and security conditions.
- State support of governance policies and corruption combating.
- State support for adopting strategies for artificial intelligence and cybersecurity.
- State transition towards supporting the green economy.
- The declaration of state tax policies document for the next five years.
- External support from the International Monetary Fund and the World Bank for full integration implementation.

Threats

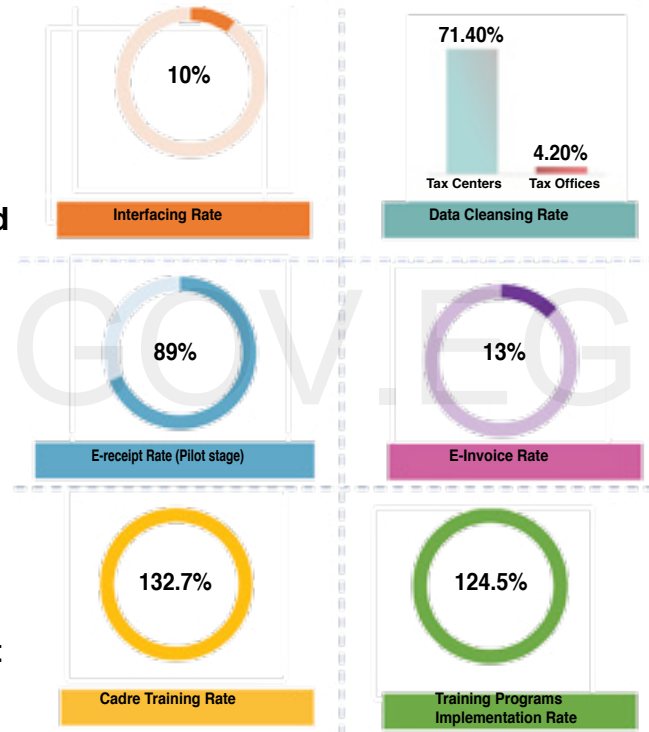
- Instability of political and economic conditions on regional and international levels.
- Fluctuations of exchange, interest, credit, and debit rates announced by the Central Bank of Egypt (CBE).
- High inflation and unemployment rates.
- Low tax and technological awareness within the community.
- Rumours dissemination.
- Crises, catastrophes, and the implementation of insurance systems.
- Increased cases of tax evasion and the shadow economy.

SWOT

SWOT Analysis

Strengths

- ☞ **A strong legal framework to achieve compliance and process unification.**
- ☞ **Ongoing project of data cleansing of taxpayers.**
- ☞ **Strong partnership with other government agencies and private sector institutions.**
- ☞ **Full implementation of integration (Income Tax-VAT).**
- ☞ **Advanced technical, behavioural ,and administrative training programs**
- ☞ **Continuing interfacing and integration with related government agencies.**
- ☞ **The existence of incentives system related to performance rate.**
- ☞ **Ongoing of the electronic invoice and electronic receipt systems.**
- ☞ **Well trained experienced cadres.**

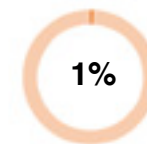
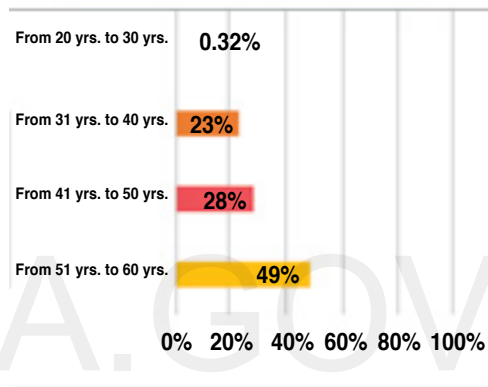


SWOT Analysis

Weakness

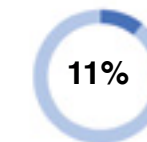
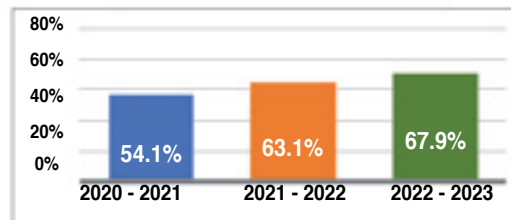
- ☞ Increase of skilled labour turnover phenomena to work abroad.
- ☞ Decrease of human resources job rotation rate.
- ☞ Weakness of cadres IT skills.
- ☞ Rise of specialized labour average age.
- ☞ Voluntary compliance.
- ☞ Service rendered to ETA Personnel.
- ☞ Work environment.

Average Age of the ETA Personnel



ETA Personnel Job rotation Rate

Tax Filing Compliance Rate



Skilled Labor Turnover Rate

SWOT Analysis

Opportunities

- ☞ **Stability of local political and security conditions.**
- ☞ **State support of governance policies and corruption combating.**
- ☞ **State support for adopting strategies of artificial intelligence and cyber security.**
- ☞ **State transition towards supporting the green economy.**
- ☞ **The declaration of state tax policies document for the next five years.**
- ☞ **External support from the International Monetary Fund (IMF) and the World Bank (WB) for full integration implementation.**



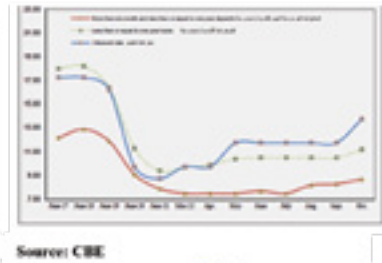
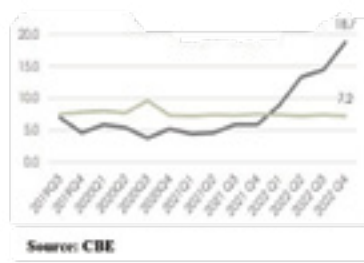
Governance



SWOT Analysis

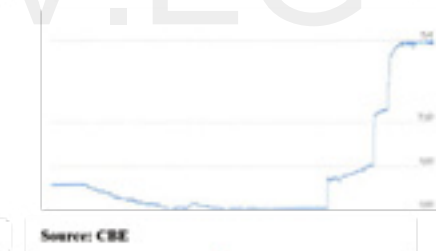
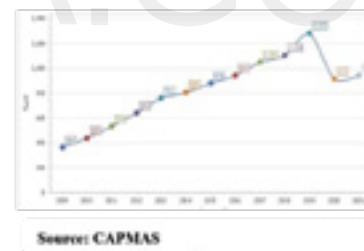
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Annual inflation and unemployment rates throughout the period from 2019 to 2022

Debit rate and interests of deposits and loans throughout the period from 2017 to 2022



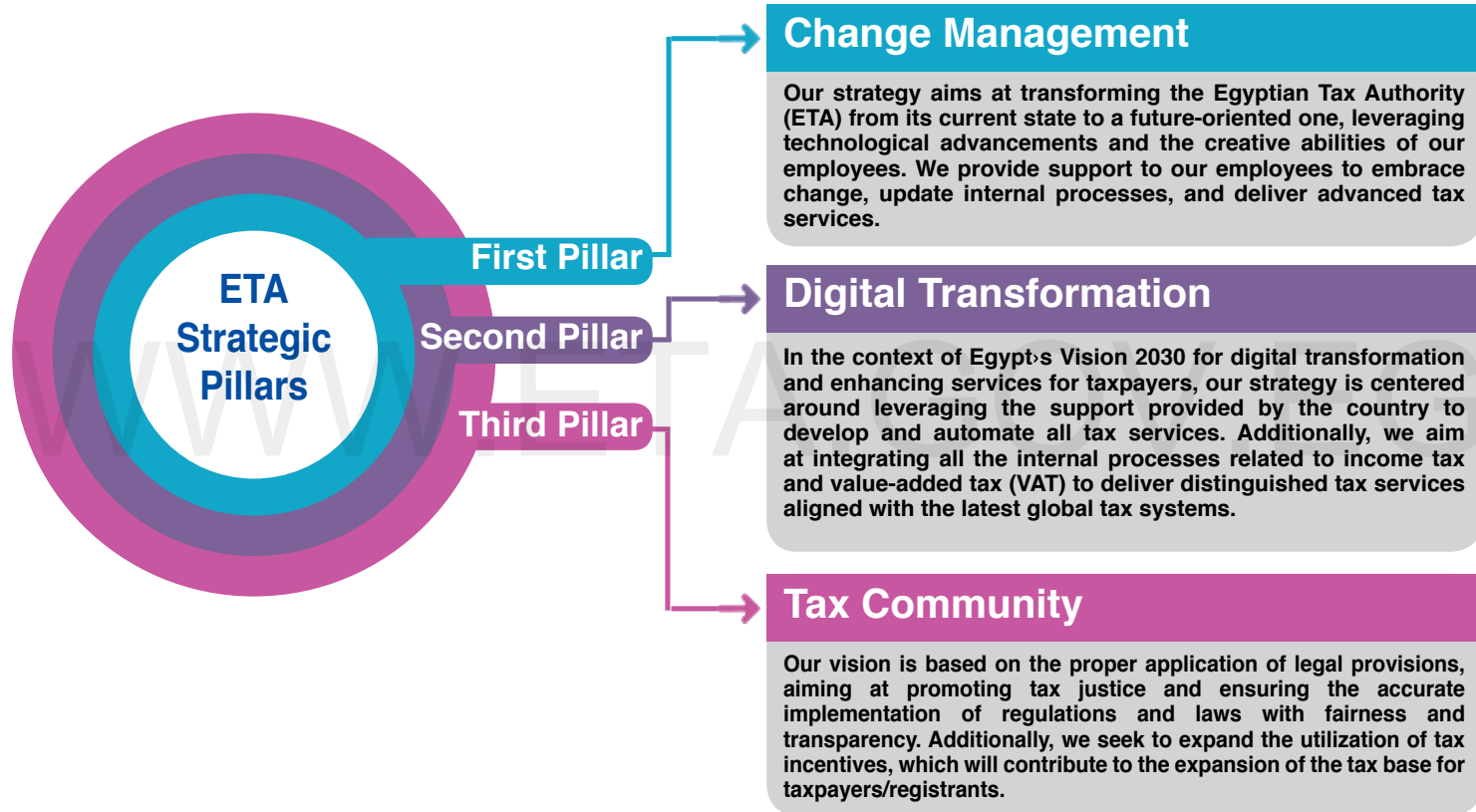
Average of weekly cash wage throughout the period from 2019 to 2022

Development of EGP pound exchange rate against US Dollar throughout the period from 2019 to 2022



Our Strategic Pillars

Our Strategic Pillars



Our Strategic Pillars

	First Strategic Objective	Second Strategic Objective	Third Strategic Objective	Fourth Strategic Objective	Fifth Strategic Objective
	Building Effective Administrative System <ul style="list-style-type: none"> • Implementing mechanisms of tax risk management. • Enhancing governance systems and mechanisms. • Strengthening capabilities and skills of the human resources. 	Improving Taxpayers' Confidence <ul style="list-style-type: none"> • Improving the mental image. 	Securing Digital Transformation <ul style="list-style-type: none"> • Enhancing digital capabilities and skills. 	Expanding Tax Base	Reinforcing Tax Equity
First Pillar Change Management	<ul style="list-style-type: none"> • Improving internal processes. 		<ul style="list-style-type: none"> • Providing an effective digital infrastructure. • Expanding the provision of secure electronic tax services. 	<ul style="list-style-type: none"> • Collecting information from tax community survey. 	
Second Pillar Digital Transformation		<ul style="list-style-type: none"> • Raising tax awareness. 	<ul style="list-style-type: none"> • Improving both ETA personnel and taxpayers' satisfaction level regarding the provided digital 	<ul style="list-style-type: none"> • Tightening control over the tax community to integrate the informal economy. • Field survey of the tax community. 	<ul style="list-style-type: none"> • Unifying tax concepts to ensure sound application. • Strictly enforcing tax laws and executive regulations with justice and transparency. • Increasing the efficiency of collecting disputed debts.
Third Pillar Tax Community					

First Strategic Objective

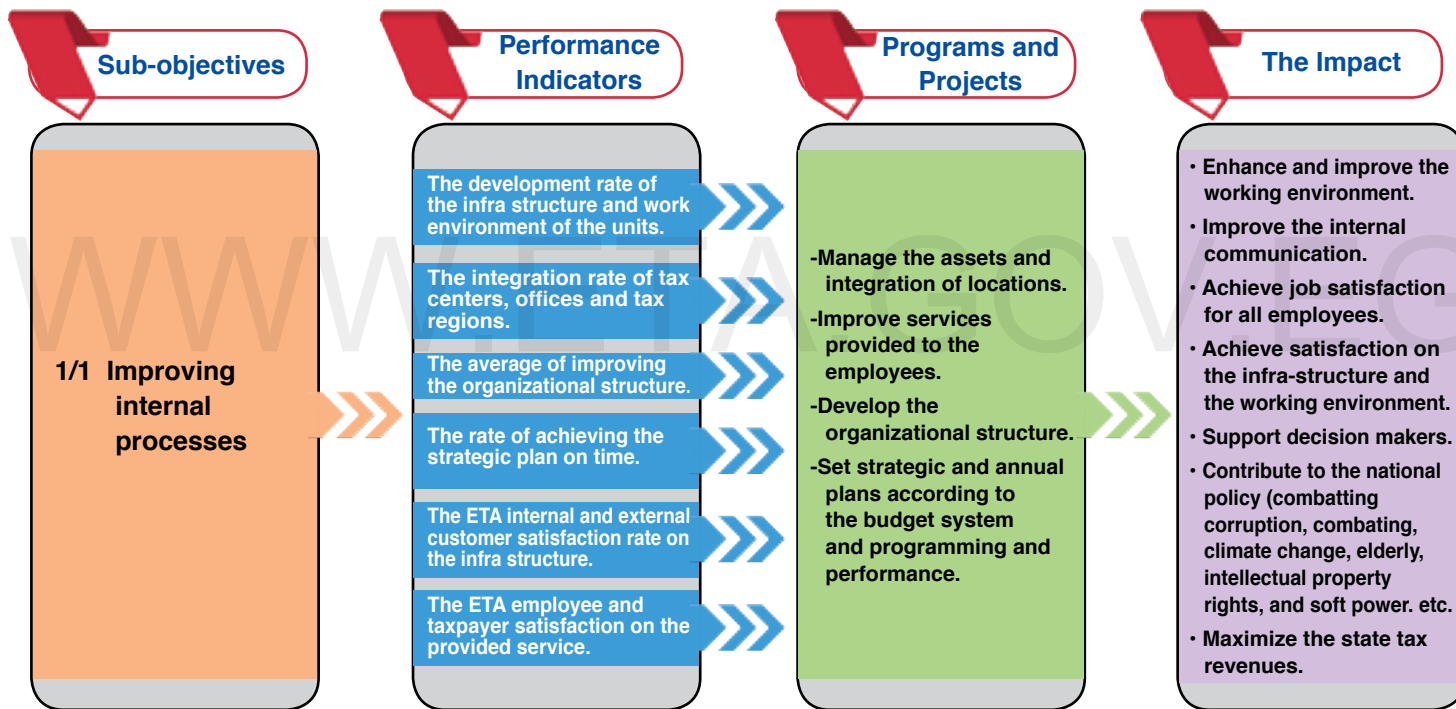
Building Effective Administrative System

- **Improving internal processes.**
- **Implementing mechanisms of tax risk management.**
- **Enhancing governance systems and mechanisms.**
- **Strengthening capabilities and skills of the human resources.**

Our Strategic Objectives

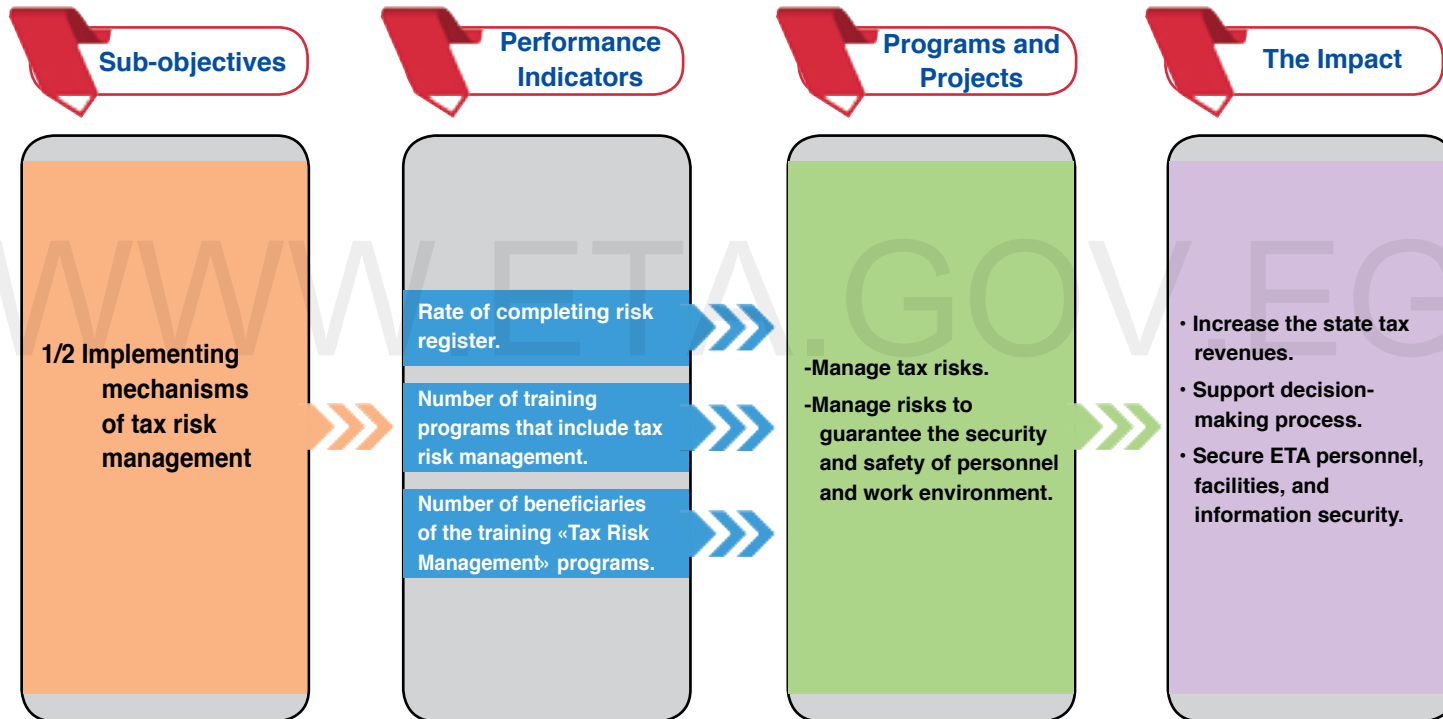
Our Strategic Objectives

The First Strategic Objective: **Building Effective Administrative System**



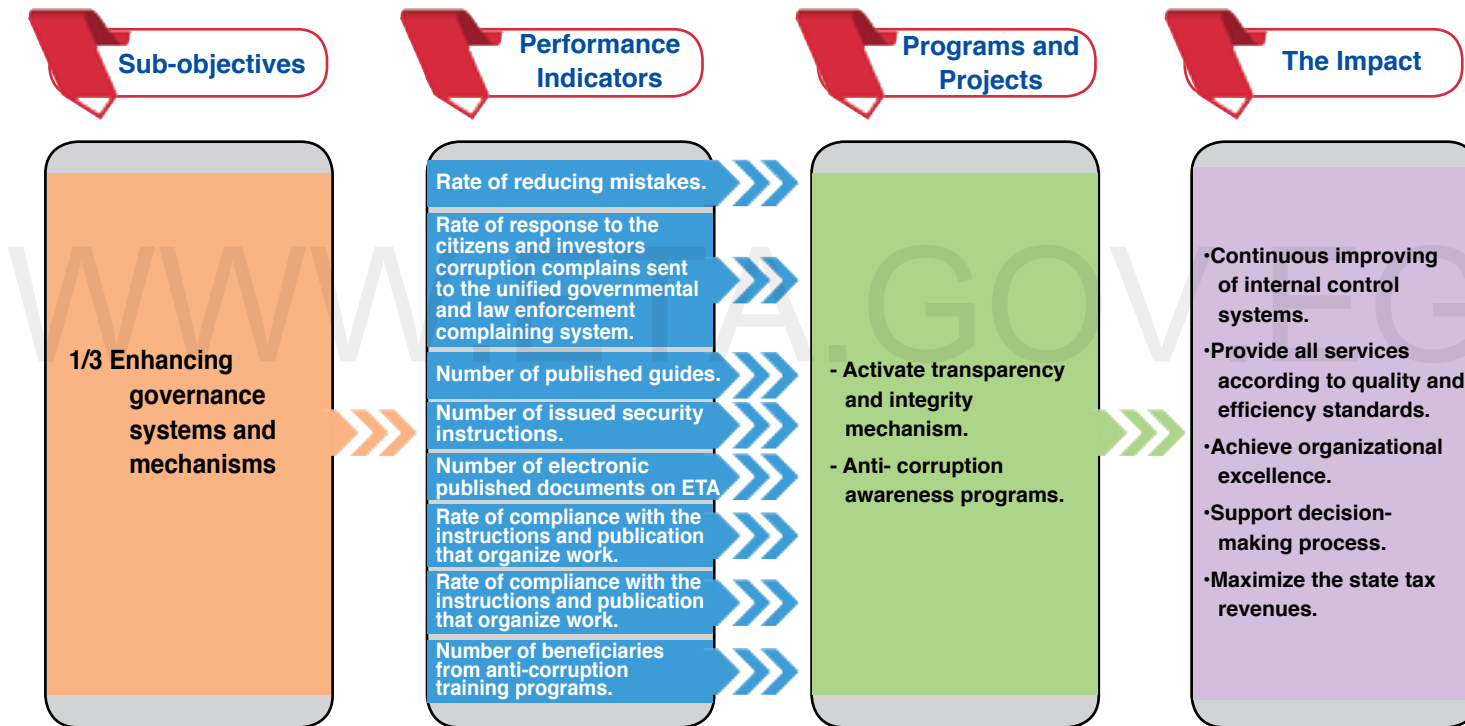
Our Strategic Objectives

The First Strategic Objective: **Building Effective Administrative System**



Our Strategic Objectives

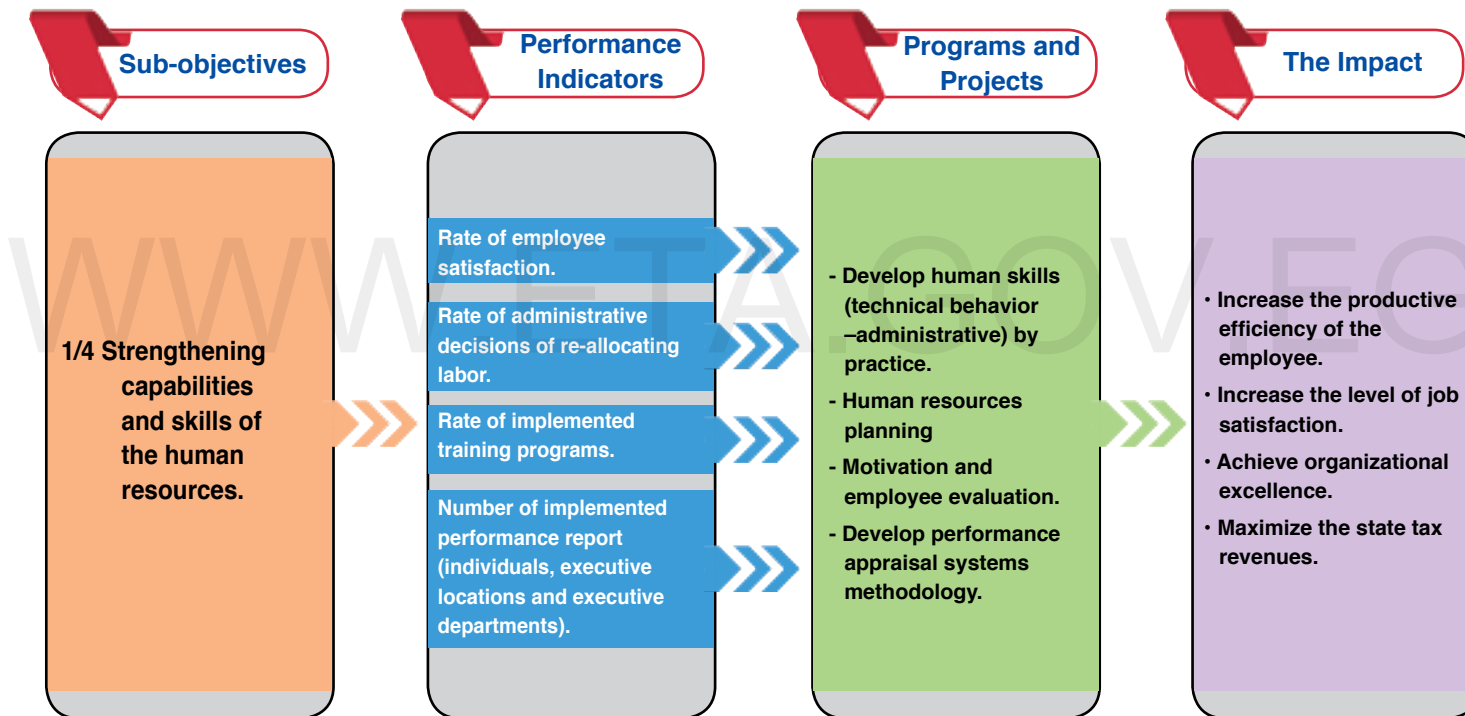
The First Strategic Objective: **Building Effective Administrative System**



Our Strategic Objectives

The First Strategic Objective:

Building Effective Administrative System



Second Strategic Objective

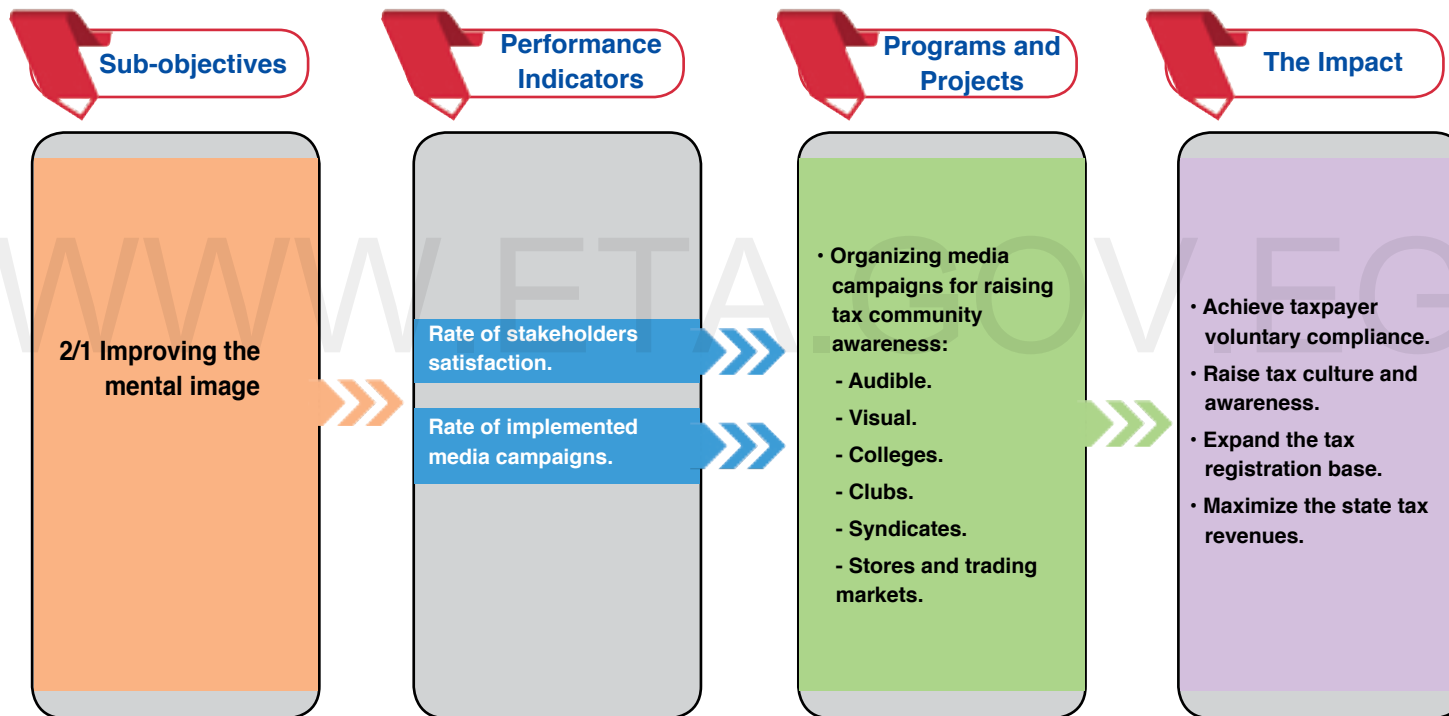
Improving Taxpayers' Confidence

- Improving the mental image.
- Raising tax awareness.

Our Strategic Objectives

Our Strategic Objectives

The Second Strategic Objective : **Improving Taxpayers' Confidence**



Our Strategic Objectives

The Second Strategic Objective : **Improving Taxpayers' Confidence**

Sub-objectives

2/2 Raising tax awareness

Performance Indicators

Rate of commitment tax return filling.

Rate of taxpayer's satisfaction.

Rate of response to inquiries and complaints.

Programs and Projects

- Taxpayers' awareness of voluntary compliance.
- Broadcasting reminders and information messages through SMS(s).
- System to respond inquires and receive complaints.

The Impact

- Voluntary compliance.
- Tax Return filling.
- Tax fulfillment.
- Tax registration.
- Tax returns accuracy.
- Maximize the state tax revenues.

Third Strategic Objective

Securing Digital Transformation

- Providing an effective digital infrastructure.
- Expanding the provision of secure electronic tax services.
- Enhancing digital capabilities and skills.
- Improving both ETA personnel and taxpayer's satisfaction level regarding the provided digital services.

Our Strategic Objectives

Our Strategic Objectives

The Third Strategic Objective :

Securing Digital Transformation

Sub-objectives

3/1 Providing an effective digital infrastructure

Performance Indicators

- Rate of sites where infrastructure and networks are developed.
- Rate of sites where equipment and computers are installed.
- Employee satisfaction rate about technological work environment.

Programs and Projects

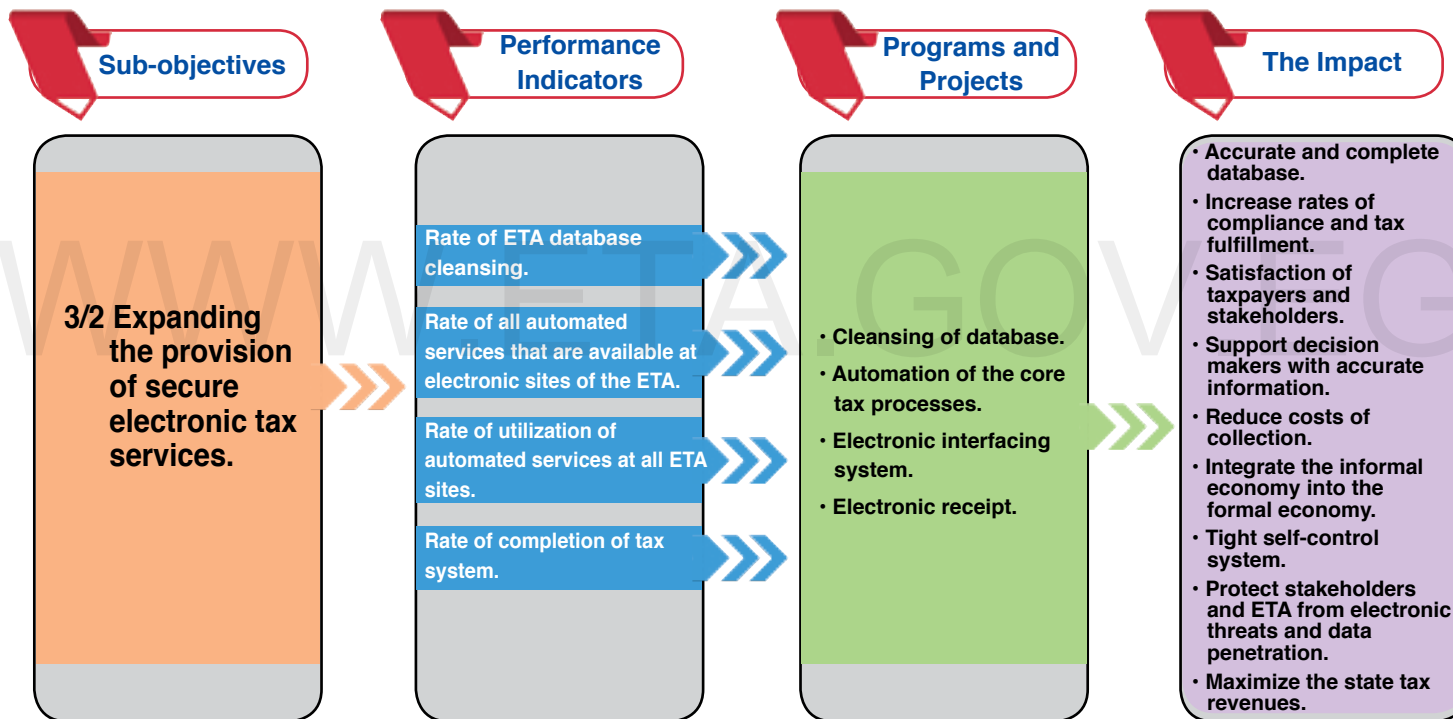
- Infrastructure and networks. development
- Provide and install technological equipment.

The Impact

- Enhance networking among all websites of ETA.
- Speed exchange of information inside and outside ETA.
- Employee satisfaction.
- Maximize the state tax

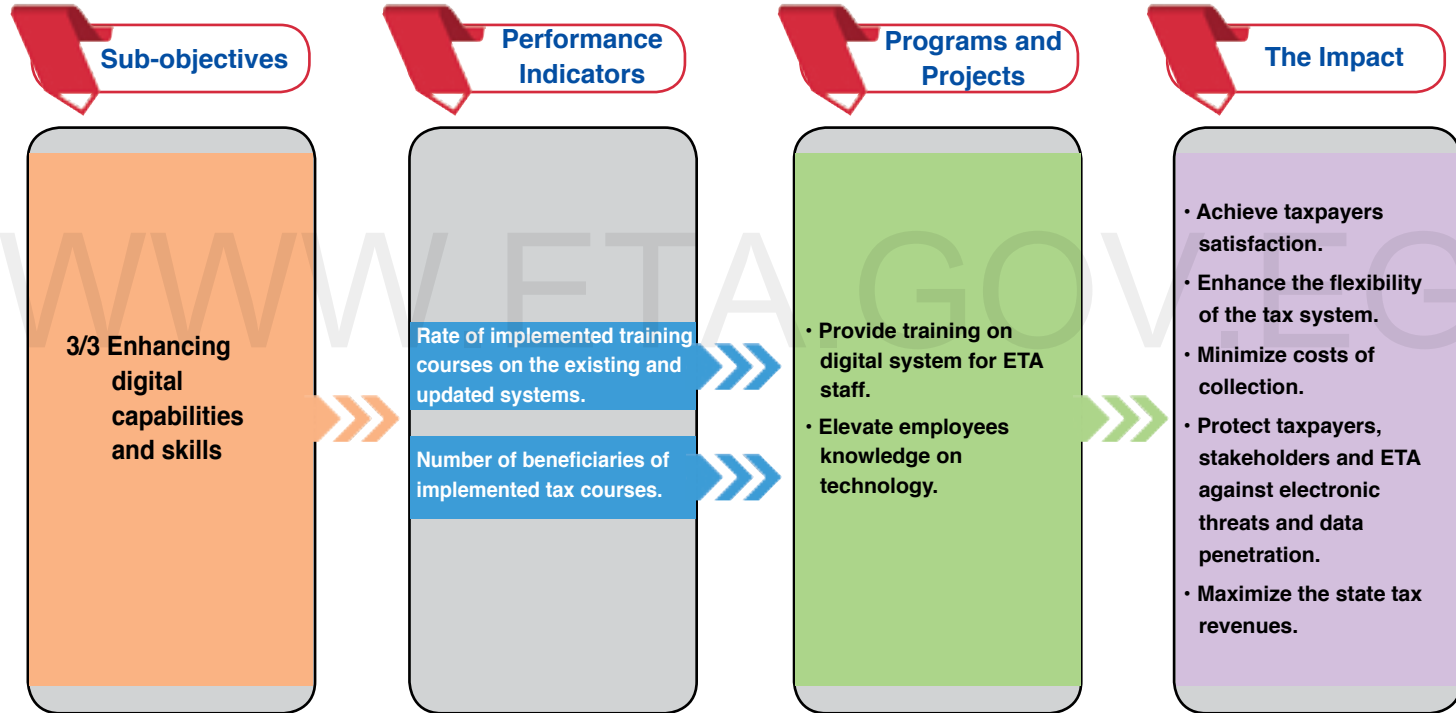
Our Strategic Objectives

The Third Strategic Objective : **Securing Digital Transformation**



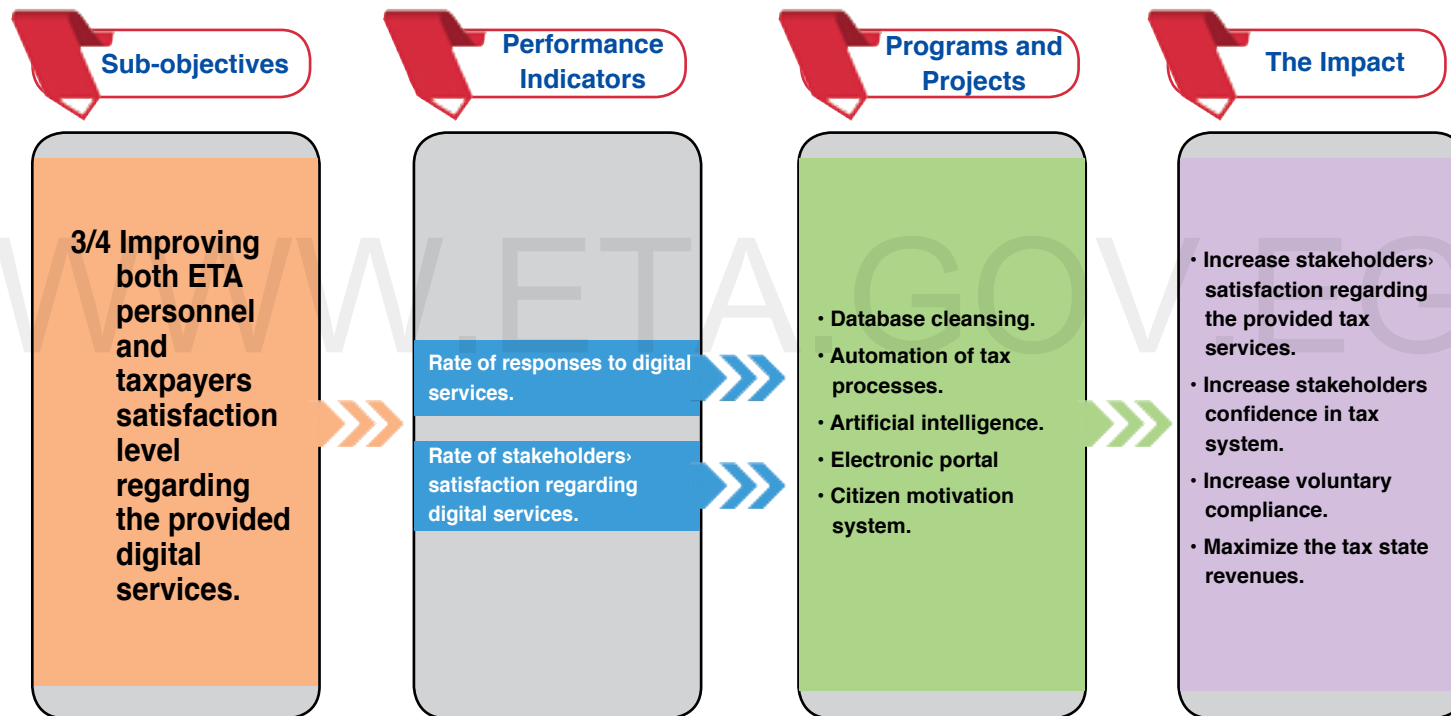
Our Strategic Objectives

The Third Strategic Objective : **Securing Digital Transformation**



Our Strategic Objectives

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Fourth Strategic Objective

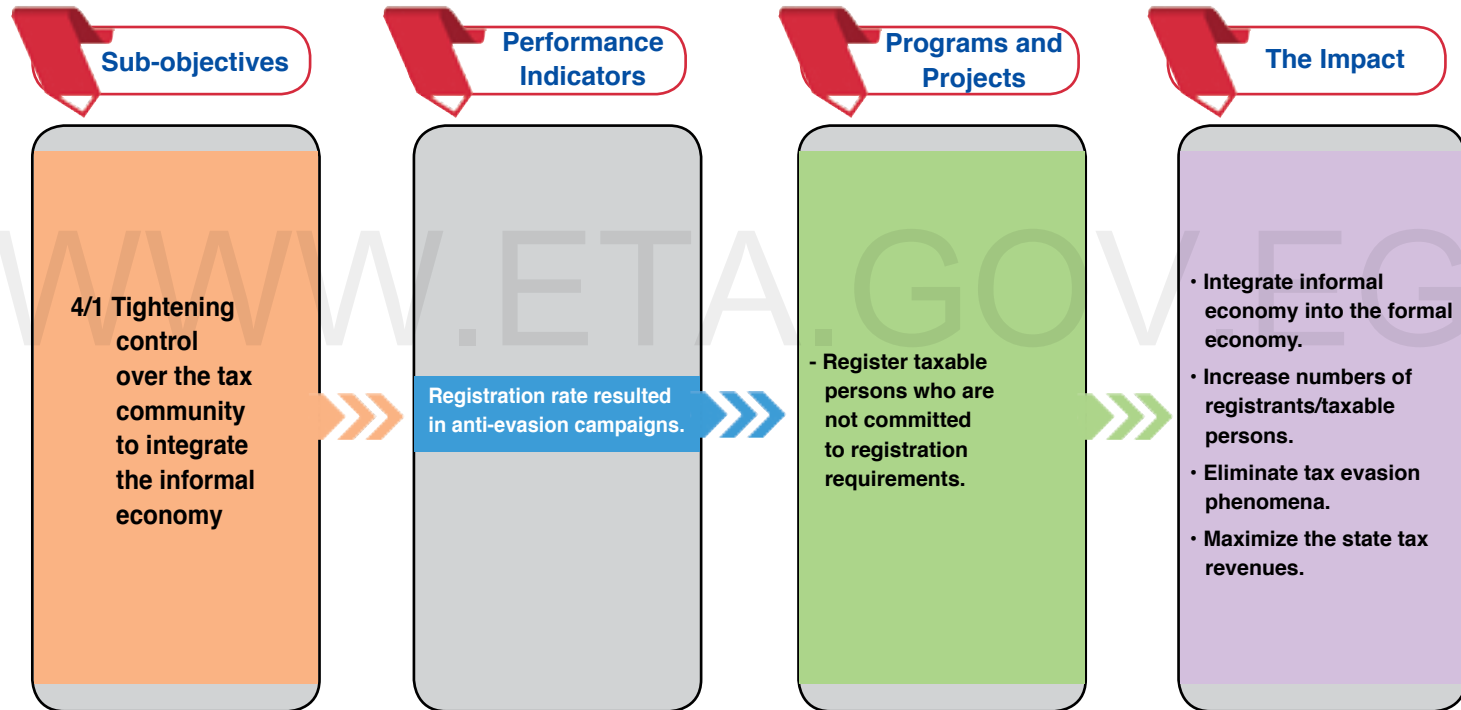
Expanding Tax Base

- Tightening control over the tax community to integrate the informal economy.
- Field survey of the tax community.
- Collecting information from tax community survey.

Our Strategic Objectives

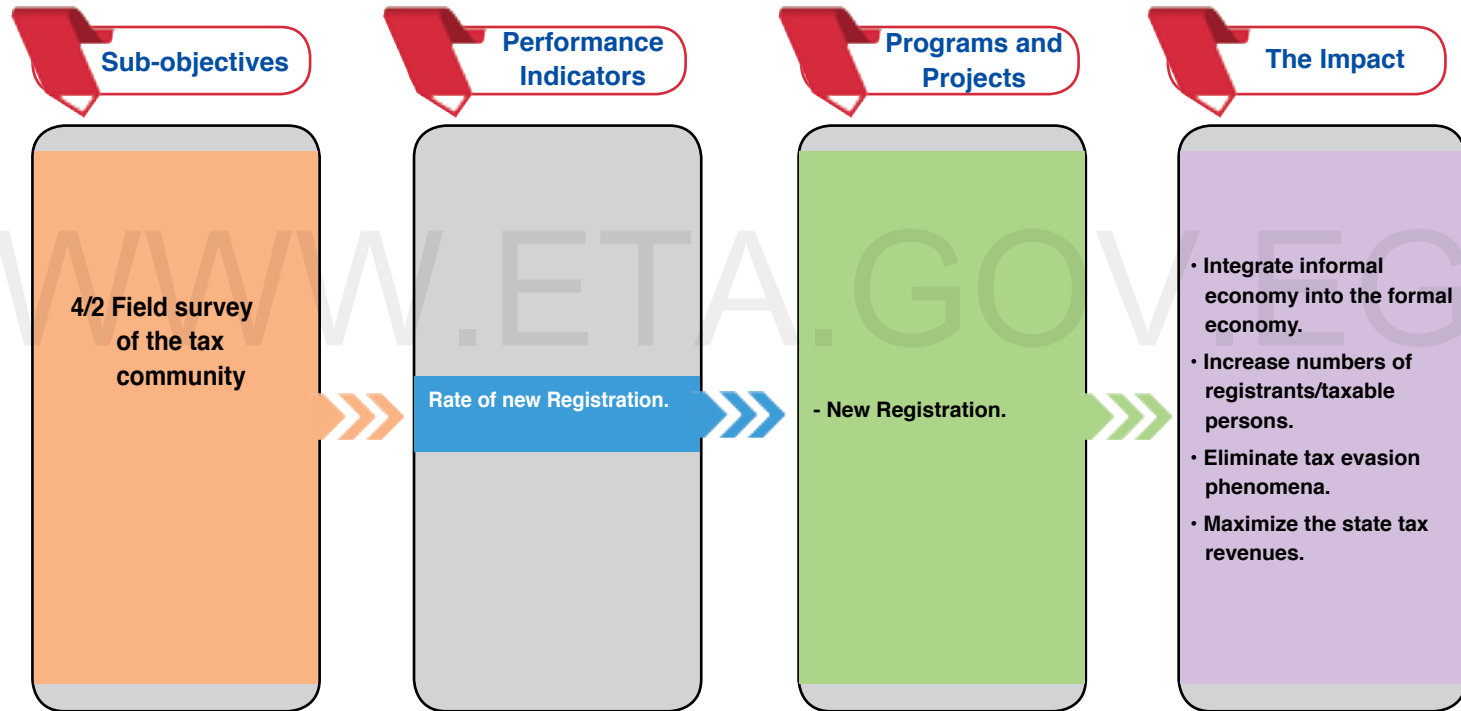
Our Strategic Objectives

The Fourth Strategic Objective : Expanding Tax Base



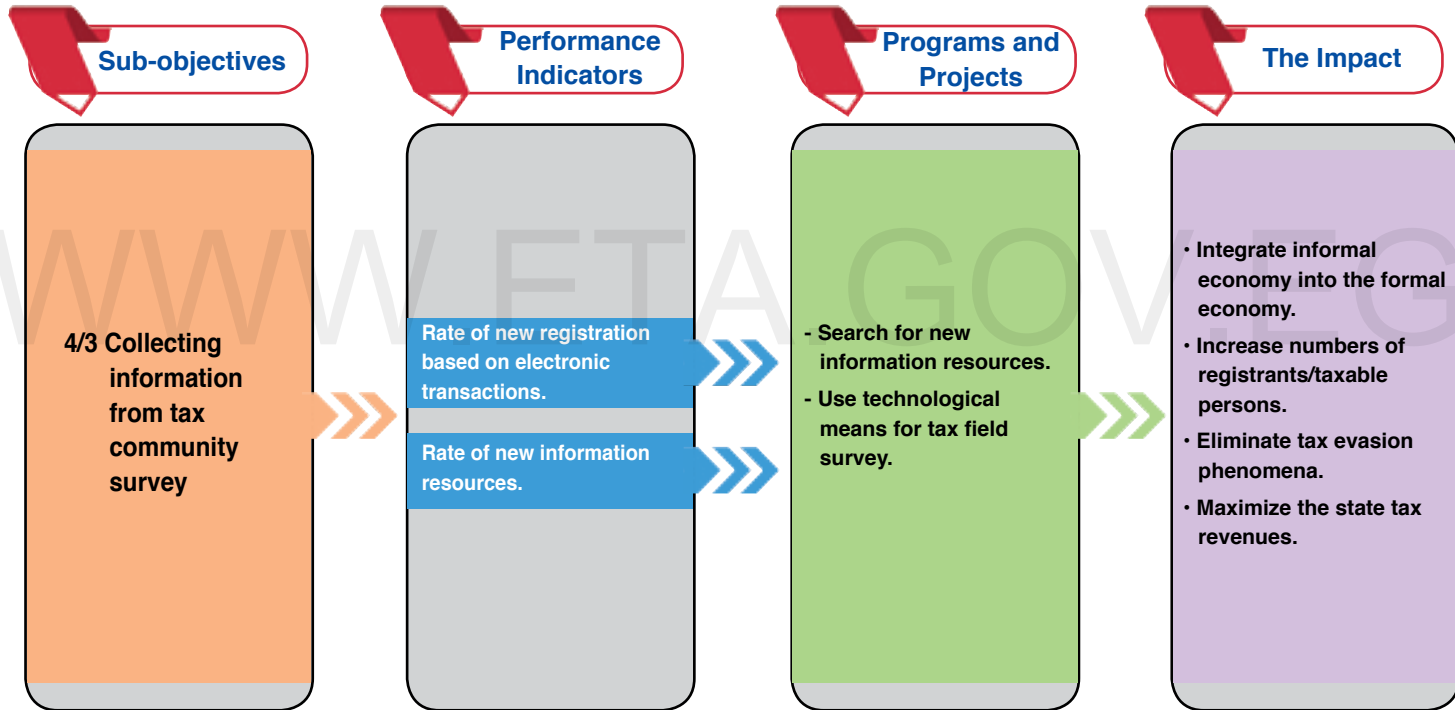
Our Strategic Objectives

The Fourth Strategic Objective : **Expanding Tax Base**



Our Strategic Objectives

The Fourth Strategic Objective : **Expanding Tax Base**



Fifth Strategic Objective

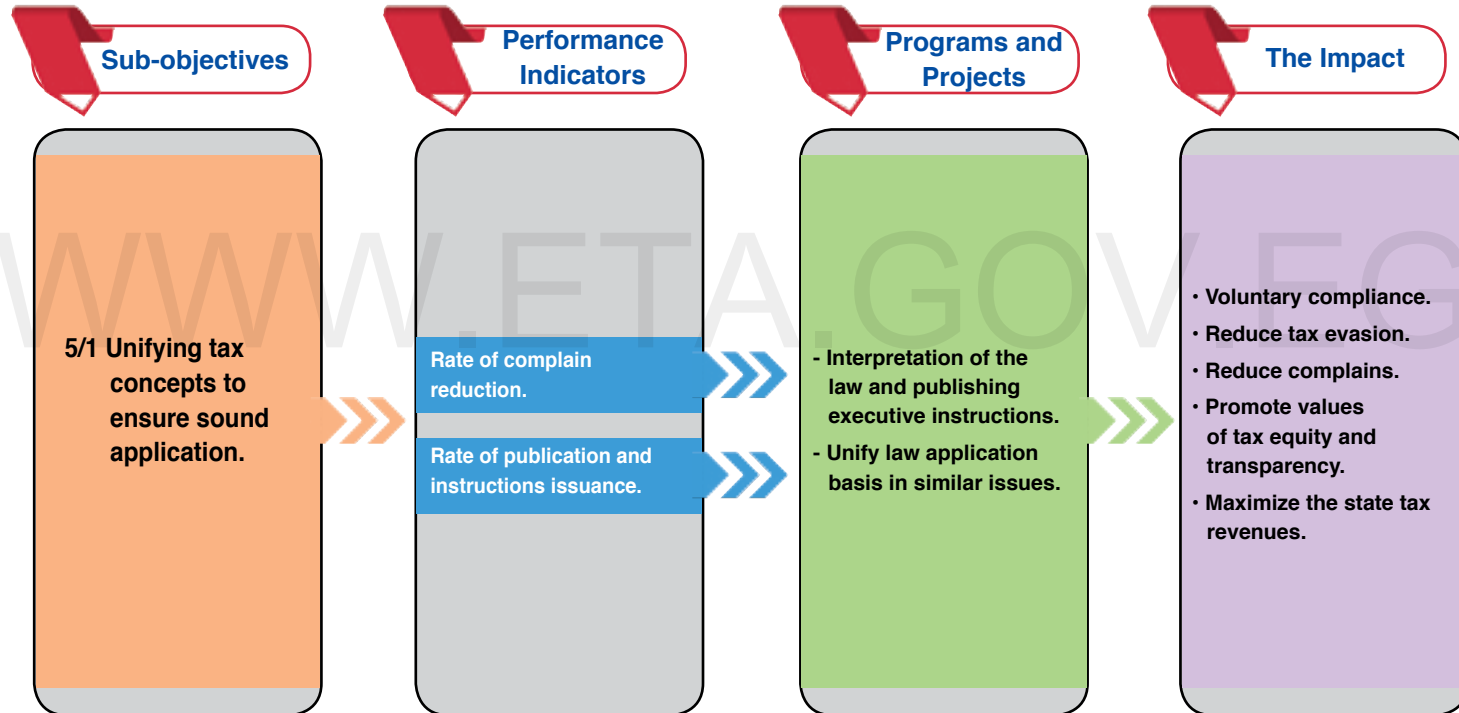
Reinforcing Tax Equity

- Unifying tax concepts to ensure sound application.**
- Strictly enforcing tax laws and the executive regulations with justice and transparency.**
- Increasing the efficiency of collecting disputed debts.**

Our Strategic Objectives

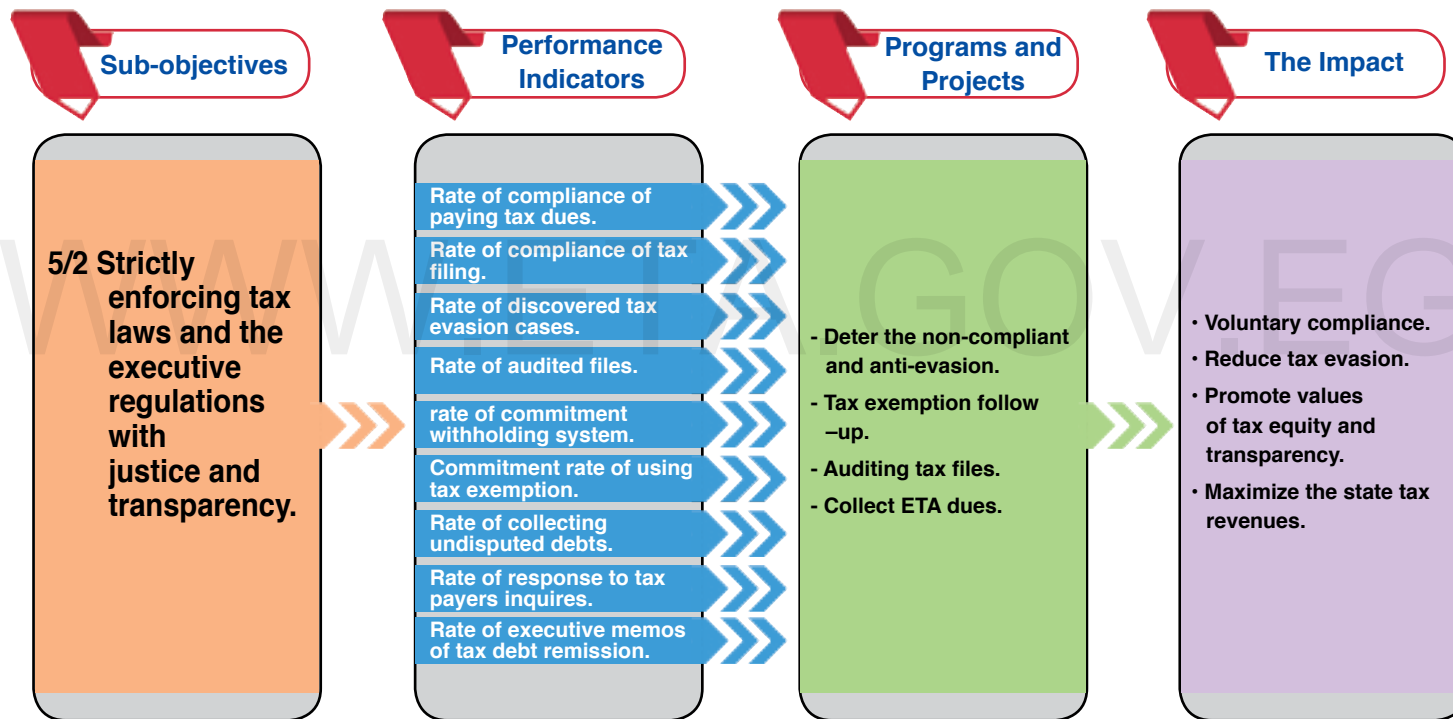
Our Strategic Objectives

The Fifth Strategic Objective : Reinforcing Tax Equity



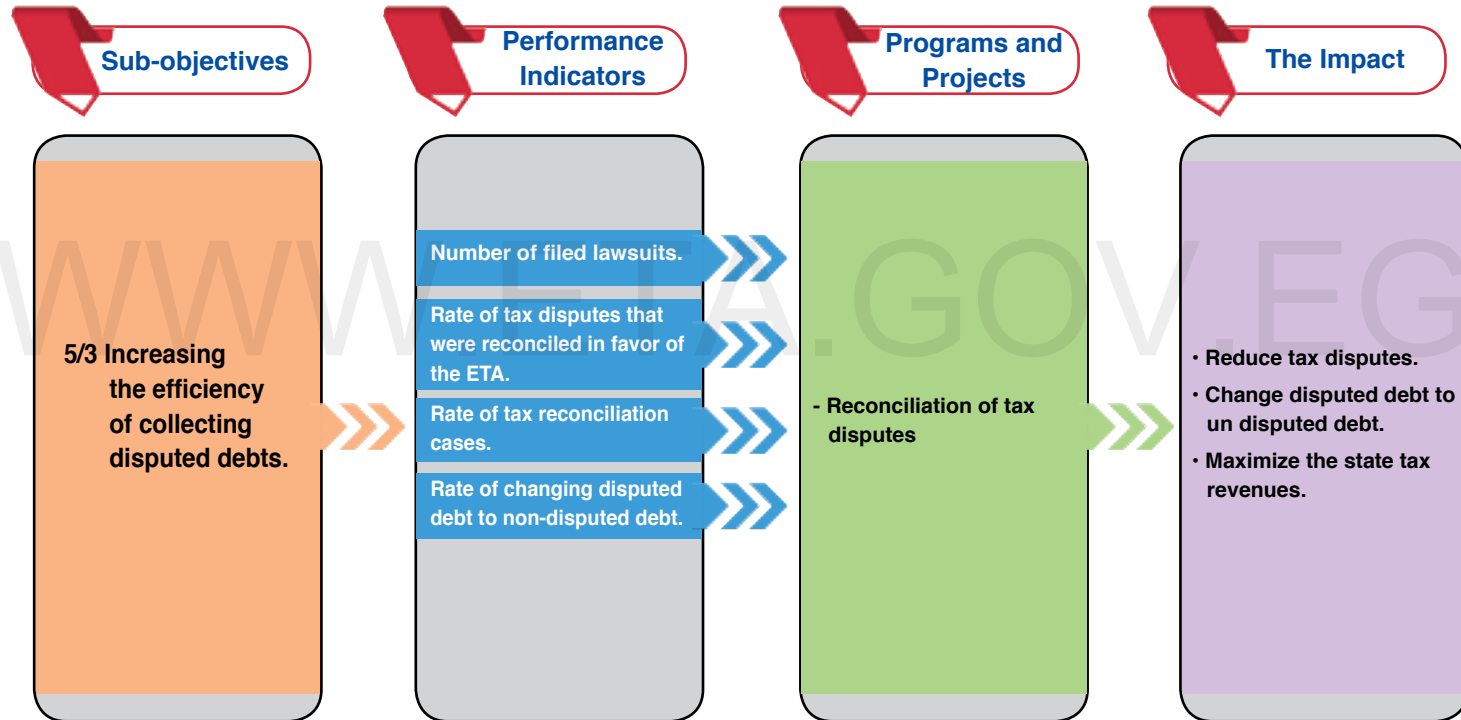
Our Strategic Objectives

The Fifth Strategic Objective : Reinforcing Tax Equity



Our Strategic Objectives

The Fifth Strategic Objective : Reinforcing Tax Equity



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