

**GUYANA REVENUE AUTHORITY**  
**PROFESSIONAL ATTACHMENT WITH THE TAX ADMINISTRATION JAMAICA'S**  
**LARGE TAXPAYER OFFICE**  
**APRIL 24 - 28, 2017**

**Introduction**

The government of Guyana is moving to establish a Large Taxpayer Division (LTD) as a part of its Tax Reform strategy as indicated in its budget for the fiscal year 2017. The implementation of this division is well on its way after the Tax Administration collaborated with the Caribbean Regional Technical Assistance Centre (CARTAC) to provide the relevant technical assistance to develop the division. A significant part of this development was for Guyana to experience what is being done at another tax administration to obtain a firsthand look at the management of this important segment of taxpayers. A professional attachment was arranged for the period April 24 to 28, 2017 which was attended by staff of the Guyana Revenue Authority (GRA) to review Jamaica's Large Taxpayer Operation (LTO), a major component of the Tax Administration Jamaica (TAJ).

The one-week attachment/study tour to Jamaica was:

(1) Attended by:

- ✓ Mrs. Sharon Carrington, Assistant Commissioner – Internal Revenue, Audit Division/Head of the GRA's Large Taxpayer Implementation Team (LTIT); and
- ✓ Mrs. Erica David, Manager, Intelligence & Risk Management Division/ LTIT Member.

(2) Aimed at assisting Guyana's participants in developing an understanding of what the Large Taxpayer Operation encompasses, and how the Unit operates.

**Other Participants**

The attachment/study tour was also attended by the following persons:

1. Sherrie Ann Mason – Senior Assistant Comptroller, Audit – St Vincent
2. Nerissa Gomes – Supervisor, Audit – Antigua

**Activities**

The attachment was facilitated by a number of management staff (General Managers, Assistant General Managers, and Supervisors) of TAJ; and was delivered to the participants via scheduled Power-Point presentations, and various demonstrations of the systems in place at the TAJ.

A structured work plan was prepared for the participants and the following topics/areas were covered during the attachment/study tour:

1. Overview of TAJ
2. Overview of LTO – Framework for Developing and Managing a LTP group - factors to consider
3. Overview of RAiS Support – Revenue Administration Information System – manage workflow, case selection, integrate systems

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4. Programme Plans, Discovery/Analytics; Reports
5. Operations of a Revenue Service Center (RSC)
6. Corporate Audit
7. Individual Audit
8. CARICOM Joint Audit
9. Transfer Pricing
10. Excise Operations
11. Collections Procedure
12. Arrears Management Procedures
13. Tax Accounts Procedures
14. Customer Service from the LTO Standard
15. Exchange of Information between members under Agreements and Treaties
16. FATCA

Dynamic discussions were held between presenters and participants during and after each presentation as participants were very eager to gain as much information as possible and to share their own experiences with their counterparts. These discussions enabled participants to have a firsthand experience of the procedures carried out Jamaica's LTO; and at the same time gain the requisite knowledge of what is required from the GRA to successfully implement its own LTO.

A tour was given of the Revenue Service Center (RSC) which houses the LTO. During the course of this exercise the participants met with the respective responsible Officers where an overview of the Service Center and the LTO was given. Participants were also free during these sessions to ask questions and seek any clarifications needed and to draw similarities and differences between the TAJ and their own Revenue Authority.

### **Experience and Observation**

1. Overall, the time at the TAJ was an extremely rewarding and fulfilling experience which was filled with many beneficial lessons about the operations and functions of Jamaica's LTO.

The tone set by the presenters made the attachment even more interesting and exciting as each presentation was well prepared and excellently delivered; the standard of each presentation was very high in terms of the energy and confidence with which they were conveyed; and it is quite obvious that each presenter had both the expertise and technical knowledge on the areas which they spoke of.

Each Officer displayed a rounded knowledge of the Operations of the LTO (even when the area of responsibility was outside of their own).

2. The administration made ample use of IT to create a dynamic environment. The software, RAiS, which is used by TAJ is very effective and efficient as it gives a 360 view of each taxpayer. It provides excellent support to the system of operational procedures engaged by the various sections of the LTO and the Authority as a whole.
3. The LTO and TAJ to a larger extent have well documented systems; each Unit within the LTO during their presentations have their own mission statement and motto by which they operate.

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4. It is crucial that the taxpayers see the softer side of the Revenue Authority through some sort of Customer Relations since this by itself is an encouragement to the taxpayer to become compliant.

**Recommendation:**

The participants of this professional attachment/study tour proposes the following:

1. To use Jamaica's LTO as a model for the LTO in Guyana
2. To use their SOPs, manuals, reports, etc along with existing ones that we have and tailor to suit Guyana
3. To develop a good/solid working relationship with Jamaica so that we can be able to have further assistance even after the full implementation of the LTO

**Conclusion**

We are of the view that our Tax Administration is now in a better position to move forward with the implementation of the LTD, having more confidence that the strategy to align the operations of the GRA to focus on large taxpayers can indeed be very effective. Therefore, becoming more deliberate about the arrangements for its highest risks taxpayer segment should result in significant increase in compliance.

More importantly, the opportunity was given to draw parallels between two systems. Whilst many similarities were observed, there were marked difference which were mainly based on differences in law, policies, guidelines and culture.

We must admit that the Jamaican experience was an excellent one. The accommodation, transportation and general hospitality of the persons we dealt with was above par. We look forward to receiving continued support from the LTO in our journey ahead.

**Prepared and Submitted by:**

**Sharon Carrington**  
**ACIR, Audit Division/Head Implementation Team LTD**

**Erica David**  
**Manager, Intelligence Unit,**  
**I&RMD**