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ESTABLISHMENT OF THE CENTRAL REVENUE AUTHORITY OF BARBADOS

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1. Introduction

This presentation will look at the trend among states to develop semi-autonomous revenue agencies (SARA'S), the rationale for their establishment and the success of those efforts. It will also provide some insights into the approach adopted by Barbados for the establishment of a Central Revenue Authority. It is not in any way meant to be an exhaustive discussion on the subject but will in the allotted time highlight the major theoretical positions along with, the current experiences and will culminate with insights into the case for and Barbados' approach to establishing a central revenue agency. Hopefully it will assist in stimulating the thoughts of conference participants on the subject for it is quite likely that some of your administrations may be considering such a reform project. Alternatively others would have gone this route before and the forum can therefore be initiated for the two groups to engage in dialogue on the subject.

Over the last 20 years, in an effort to improve the efficiency of their tax collection a number of countries have established revenue authorities. These agencies are found in several Latin American and African countries. In Latin America the notable examples are Argentina, Peru, Colombia, Venezuela, Mexico, Guyana and Jamaica to the north.¹ The African examples among others are Ghana, Uganda, Zambia, Kenya, South Africa and Tanzania. Similar agencies can also be found in Singapore, Malaysia and in Spain which is a noted exception within Europe.² Their structure varies in range from being a department of government to agencies with varying degrees of autonomy.

The current world wide trend towards the establishment of SARA's has in part been bolstered by the observed success of the earlier tax administration reform efforts using this model. Proponents of this approach justify it on the grounds that its pursuit has brought about a significant increase of revenues and improved service delivery in tax administrations. Notwithstanding the view that independent agencies may have yielded valuable results, there is strength to the argument that the implementation of a longer-term effective revenue collection agency can be more productive. As earlier indicated, more and more countries have been adopting this organisational design and even the international financial institutions have been proposing their establishment on an ad hoc basis even if not as a matter of formal policy.³ This reform trend has also coincided with a period in time when the phenomena of autonomization of executive agencies within the developed countries was gaining in popularity. As for the argument for the granting of autonomy or in some instances greater levels of it to state agencies some case reviews have indicated that it is associated with higher levels of performance in revenue collection, compliance management, taxpayer services, human resource management and a reduction of administrative costs. It is considered as "a response to inadequate central government civil service and public expenditure management systems" as well as "an antidote to the failure of the political system to build in effective accountability mechanisms that channel political influence around and through the public administration in appropriate salutary ways."⁴

2. Major Reasons for Establishing SARA's

The main reasons for establishing SARA's fall under two broad headings as espoused by Robert Taliercio firstly, the political economy argument and secondly the public management argument. The political economy argument revolves around the perceived need for enabling creditable commitment to better tax administration and the need for a "commitment technology" facilitated through the formation of corporate bodies and the delegation of some tax management functions to third parties. The public management argument takes into consideration the benefits of enclave approach in dysfunctional systems, the perceived limitations of accountability in the Civil Service

¹ IMF Working Paper WP/04/237. Barrand, Ross and Harrison

² Rosario G. Manasan: Tax Administration Reform: (Semi-) Autonomous Revenue Authority Anyone

³ Robert Taleircio. Jr. World Bank Policy Research Paper 3423

⁴ Robert Taleircio. Jr. World Bank Policy Research Paper 3423

as well as issues of autonomy and the inability of the Civil Service bureaucracy to be free from political influence.

The major reasons why governments have been implementing revenue agencies are:

- to gain greater control over human resource management;
- to increase accountability and confidence in the system;
- to benefit from cost reduction and improved efficiency and effectiveness; and
- to take advantage of data sharing.

Inadequate funding and related deficiency in human resources represent two major constraints in the effective functioning of tax agencies. Developing states are highly dependant on their tax revenue flows for the funding of their various projects and programmes yet the central government funding system and supporting infrastructure are not always responsive to the revenue agencies needs. Administratively, it is generally accepted that civil service administrations have been unable to attract and retain high caliber professionals in the areas of tax administration and tax law due to their inability or lack of desire to pay salaries that are competitive with those obtained in the private sector.

To compensate for the above situation the argument is advanced that within SARA's there is scope for a percentage based funding mechanism coupled with automatic retention of funds to isolate the revenue agency from the damaging effects of a weak public expenditure management system while providing a strong incentive for increasing collections. Carlos Silvani argues that such a financing mechanism should be countercyclical to protect the tax administration during recession, for example by the hiring of temporary or contract staff to maintain collections. It is doubtful whether such a mechanism would be possible within a central government setting.

3. Counter Arguments

As always within the sphere of human activity there will be some level of scepticism to new approaches to doing business. Firstly, some critics hold the view that SARA's reform is but a variant of the "enclave" approach to reform in the public sector, premised on the view that if we cannot reform the entire public sector perhaps it would be better to allow the status quo to remain in place. My view is that given the large and complex nature of the public service it would be an enormous task to undertake a full scale transformation of the entire organisation within a single initiative. Moreover, tax administration has some unique features about it and given the reliance that developing countries administrations place on the effectiveness of tax policies there is therefore the case for special treatment to be extended to the tax regime in this regard. Secondly, there is a fear that the grant of autonomy to such agencies of government can result in they running amok with reduced accountability while undermining the authority of the parent Ministry of Finance. There has been no known or highlighted case of such an

outcome. Some posit that what is needed is more professionalism in the public sector rather than autonomy but I would submit that the two are not necessarily mutually exclusive.

Notwithstanding the arguments for and against SARA's Robert Taliercio offers the view that the most likely other option is a gradualist approach involving a series of modest measures carried over the long term. The case reviews even in the face of comprehensive SARA's effectiveness measurement systems indicate that there are some benefits to be gained from their establishment.

Most of the literature reviewed has pointed to the success stories of those administrations implementing a Central Revenue Authority, with attributable revenue increases ranging between 5% and 12%. For example the World Bank in a 2006 country report on Bulgaria stated that "Substantial targets under the project have already taken place. Tax revenue increased by 3.6 percentage points of GDP in 2004 compared to the baseline in 2004. Social contributions increased by close to 1 percentage point. Compliance rates by tax types improved over the same period....."⁵

It is noteworthy that just about every reviewed submission on the subject represents that one of the greater issues seen here is in the area of human resource management relative to the agencies being able to attract and retain quality professional staff. One vexing question is how the new entity treats to the current staff in the pre-existing agencies. There are the options of taking staffing inefficiencies over into the SARA or face the high cost of retrenchment programmes. Several administrations took the option of retrenchment of existing staff, others recognised post facto the ineffectiveness of trying to preserve the status quo, transferring unsuitable and/or unqualified staff to the new entity only to be faced shortly there after with their retirement. Even though the "zero-slack" or "clean state" approach would seem most plausible and desirable in practice the underlying policies and considerations have not always supported it.

There is evidence, though not universal that points to staff reductions in the move to SARA's as well as enhanced remunerations packages in the new arrangements. In short the results in the improvement of human resources management has had mixed and varied success.

In the area of cost of administration the information suggest that recurrent costs have remained comparatively stable while inadequate capital expenditures have lead to operational inefficiencies in several agencies.

SARA's are represented as having facilitated the move away from a procedure-bound and control-driven tax administration mode to a more flexible and decentralised decision making approach.

⁵ World Bank source, web.worldbank.org The Revenue Administration Reform in Bulgaria

4. The Approach Adopted by Barbados A Case for Implementation

Having articulated the above historical and theoretical perspectives for the establishment of SARA's we now turn to establish the specifics of a justification as to why Barbados now seek to establish a central revenue agency. This is premised on the point of view that such an initiative must go beyond a desire to take a particular course of action but that it is buttressed by sound reasoning and above all some benefits must be realised from the effort.

The Barbados National Strategic Plan 2006 has set the fiscal objective "to develop a transparent and sustainable public management system. Its purpose is to promote efficiency and effectiveness in the current tax collection systems as well as the system of expenditure management. This would enhance financial stability and sustainability, improve compliance, reduce tax leakages and increase the level of tax revenue collection." More specifically, it would give consideration to the establishment of a Central Revenue Authority (**CRA**) to remove the administrative fragmentation that currently exists in the system. Furthermore, the effort is seen as contributing to national development in a sustainable manner. There is therefore commitment to and support for the initiative at that highest level of policy articulation and development.

In actioning this process the government as a first step engaged the services of a CARTAC sponsored Consultant to advise on the way forward.⁶ The Report emanating from this exercise indicated that there was a strong business case for the creation of such an institution; consolidating the four (4) major revenue collection departments as well as the contributions collections functions of the National Insurance Scheme and the Licensing Authority, Ministry of Public Works and Transport.

The Report posited that there are three major reasons for governments implementing revenue authorities.⁷

Firstly, **increased flexibility, agility and control** over human resource management in terms of organisation design, job classification, staffing, staff discipline and compensation when compared with that obtained in the general public service. The training and development needs of the tax and revenue administrations are constrained by a public service which does not respond in a timely fashion.

⁶ The Caribbean Regional Technical Assistance Center (CARTAC) inaugurated November 5, 2001 in Bridgetown, Barbados, CARTAC is a joint initiative of the CARICOM, the International Monetary Fund, the United Nations Development Program, and five other governments and agencies ;s the Caribbean Development Bank, the Inter-American Development Bank, the United Kingdom's Department for International Development, USAID, and the World Bank. CARTAC was established to help countries in the region build capacity to deliver improvements in certain critical areas of economic and financial management, including onshore and offshore financial sector supervision and regulation, tax policy and administration, public expenditure management, and economic and financial statistics.

⁷ Barbados, Revenue Authority Feasibility Report: CARTAC Consulting Report, December 16, 2004.

Secondly, **shared infrastructure costs** can lead to a reduction in overall overhead costs thus freeing resources for the acquisition and improvement of infrastructure such as buildings, equipment and information technology.

Thirdly, **data sharing across** domains will improve compliance profiling leading to improved revenues and a reduction in the cost of administration. Joint audits across tax types and collection activity will result in efficiency gains to the Central Revenue Authority. Additionally, there will be improvement in the quality of service to the tax paying clientele as they will be required to interact less frequently with the tax authorities.

In addition to the above, benefits will accrue from:

- The ability to tailor solutions to the unique needs of tax or customs administration through control over procurement, facilities management, IT services, management practices, and human resource management regimes.
- Increased coherence in the administration of multiple taxes including the potential to administer taxes across jurisdictions or levels of government resulting in fewer interactions with businesses and citizens.
- Improved ethical standards fostered through effective scrutiny and audit of agency operations and enforcement of the developed code of conduct.
- Operational efficiencies from merging common corporate services such as finance, mail and records management, accommodation, strategic planning, human resource management, information technology, internal audit, communications and public relations, internal affairs, training, and legal services.
- A more "business like" approach to and accountability for HR and business management (modern comptrollership) engendered by a Board of Management similar to the private sector model.

In the Barbados context a CRA would also enable:

- the implementation of a common identification system for all tax paying entities; and
- the implementation of a single period for the filing of tax returns as against the now several varying return periods.

Currently all the major tax agencies have their unique tax payer identifier and this makes it difficult for data query and matching of taxpayer profile and compliance history across the system in a holistic manner. This issue of a common tax payer identification system for use across all the tax agencies has been mooted on several occasions over the years but has never been realised. CRA implementation would provide an ideal platform for the development and launch of such a system.

The above referenced CARTAC Report highlighted several observed weaknesses in the current local tax system and recommended that a possible option for addressing and rectifying them is the establishment of a central revenue agency.

These weaknesses generally apply to all the major tax collection agencies but it is noteworthy that the study considered the Barbados National Insurance Scheme (**NIS**) to be an exception due in part to it having “greater latitude in its non-human resource management regimes”.⁸ Perhaps then, the NIS model which exhibits some measure of autonomy from Central Government control demonstrates that there is a case to be made for granting greater autonomy to the tax collection agencies. Furthermore, there is a school of thought that there is a good and compelling reason at this time for the NIS Department to be granted further autonomy, moving on to the next plain by taking greater control in the management of its human resources. This would enable that institution to realise further efficiency gains in its operations.

The weaknesses of the current system are now enumerated:

Human Resources Management is constrained due to the inadequate response of the Public Service Commission to staffing, staff development and staff discipline in tax and customs needs. Tax departments have little or no authority in decisions relating to levels of remuneration, promotion and performance incentives and are therefore subjected to the same general terms and conditions of service. There is a lack of performance incentives which can motivate persons to strive for excellence. Furthermore, focused tax training is not adequately addressed at the central agency level.

The establishment of a CRA would provide a more flexible environment in which to address the above shortcomings as well as allowing for staff motivation, performance based compensation, training and development funded and tailored to tax administration and enforcement needs.

Internal Audit presence is evident in the current departments but all are in need of strengthening and improvement in this area to enable effective coverage of operations. A CRA would result in a larger and better trained audit staff to be used more strategically by the Board and senior management of the agency.

Internal Investigations is an area where there is now no trained permanent staff for conducting internal investigations. A merging of departmental functions would facilitate the strengthening of the merged entity’s ability to conduct such investigations and encourage compliance to the Code of Ethics to be established by the CRA. Additionally, the wide spread use of computerised accounting and other management systems in mission critical operations, coupled with the implementation of new facilitating systems in support of trade and businesses have opened new avenues for tax evasion and other fraudulent activities. Internal audit and investigation staff must be equipped with the requisite skills to meet the challenges posed in this new dynamic environment.

⁸ The National Insurance Scheme is established the National Insurance Act 1966. The fund is administered by a board of directors who empowered under to Act to oversee its management. However the staff are employees of the Crown and therefore fall under the mandate of the Public Service Commission.

Dedicated in-house Legal Services except for the NIS is lacking and this has constrained compliance and enforcement efforts. The creation of an in-house legal unit and elimination of dependence on the Solicitor General's Office should positively affect the compliance and enforcement efforts.

Information Technology Systems should benefit from a merger of the current departments. Within the new environment there is the possibility of merging and enhancing the information technology (IT) infrastructures to provide for compliance and workflow management based on risk profiling. Additionally, a merger would provide the support areas with stronger capacity for systems maintenance and enhancement activities as well as cost reduction in some areas over time.

Currently, the several departments have in place a number of IT systems tailored to meet their individual needs. These systems are constantly undergoing enhancement and modifications which represent substantial investments by the Government. A merger would enable a more symbiotic design and implementation of management information systems geared to support the monitoring and reporting functions of a high performance entity; enabling the organisation to function as an integrated unit despite the autonomy that will, to some extent, exist in the functional units. In addition to its work flow management and processing support, it would also provide the medium for interacting with its external customers via e-filing and reporting as well as information dissemination.

Public Relations, Communications and Education Programmes are not fully developed and none of the existing departments (NIS again excepted) have a team focused on developing and implementing quality taxpayer education, public relations, client service surveys and internal communications programmes. The CRA would ensure that this is a planned and budgeted activity and provide a common and consistent medium (website) in support of the function.

Notwithstanding the consistent allocation of financial resources to the departments they suffer from the inability to:

- (i) shift funds to match priorities (virement);
- (ii) carry forward "lapsed funds" at year end; and
- (iii) manage departmental assets.

Greater autonomy to allocate funding to match current and changing priorities would bring agility to operations while holding officials accountable for the results of their actions. It should also enable the Government to optimally fund a single agency as against under-providing for several separate and competing departments.

Cooperation and coordination between revenue administrators would be substantially improved thereby buttressing coordination of efforts between the agencies in their compliance and enforcement efforts. Currently, taxpayers are forced to interact with multiple tax agencies at varying times for what are essentially the same functions e.g. taxpayer registration. A Central Revenue Authority would provide a single entry/access point for all taxpayer activities thereby enabling a more customer/business friendly interaction between the taxpayers and the agency.

As regards Compliance and Cost of Collection it is generally accepted that in Barbados tax collection cost is reasonably low and the compliance rate relatively high. Improvement in the compliance rate with concomitant cash flow increases will positively impact on the Government's finances.

5. Departments Subject to Central Revenue Authority Merger

The Ministry of Finance considers at this time that (1)the Land Tax Department; (2)the Inland Revenue Department, (3)the Value Added Tax and the Excise Tax Divisions of the Customs Department and (4) the Licensing Authority Department of the Ministry of Public Works should be merged to form the new Central Revenue Authority.

6. Position on National Insurance Scheme

Some countries in keeping with the idea that unification of the tax system can yield better results have been transferring responsibility for social insurance collection to the tax administration with a view to achieving the best possible revenue collection performance. Benefits to be derived relate to the synergies that exist between the organizations and their core functions as well as the potential for administrative and compliance cost reductions.

The earlier referenced CARTAC sponsored feasibility study had proposed that the Contributions Collections function of the National Insurance Scheme be included in the mandate of the Central Revenue Authority.

We are of the view that at this time it is not necessary given that the National Insurance Scheme already has a high level of autonomy from the central government in the management of its resources. More so the NIS systems, processes and procedures are functioning in an effective manner and it is seen as a model system within and beyond the Caribbean.

7. Implementation Options

The Ministry of Finance considered two major options in the setting up of the proposed semi-autonomous tax agency. The **first option** is to set up the agency as a department of government. The advantages of this option are:

- ease of transfer of staff to the new entity;
- staff retain their Civil Service status; and
- avoidance of potential industrial relations conflict.

On the other hand the major disadvantages are:

- loss in ability to bring operational agility to the tax collection function;
- inability to cash in on synergistic relations between the operating units; and
- inability to exercise greater control and influence in Human Resource policies and practices.

This would be consistent with the National Insurance Scheme model. Within this model staff would retain their status as employees of the Crown while there would be a board of management to superintend the administration of the tax collection function.

Such an approach could be viewed as a first phase in a continuum of initiatives and opening up the possibility for further deepening of the reform efforts over time.

The **second option** is to set up a semi-autonomous agency with substantial independence from the Civil Service. This option potentially offers the greatest benefits to be derived from a well planned, implemented and operational CRA. Its major benefits are:

- the ability to quickly make decisions and take action to ensure the timely and efficient collection of the revenues;
- more effective control over human resources;
- better resource allocation for the training and development of staff.

8. Project Implementation

We recognise that good planning is integral to the successful transitioning and merging of hitherto separate departments of government into a semi-autonomous revenue agency. In order to ensure that the process is appropriately managed it is prudent to separate the planning and change efforts from the day to day responsibility for administration of the tax collection function. Accordingly a Special Projects Unit has been established in the Ministry of Finance to oversee the planning and implementation of the proposed CRA.

A Steering Committee comprising of departmental heads and special interest groups representatives has been established to direct, monitor and generally advise on policy matters. This composition ensures participation and ownership at departmental level while allowing for the inputs of specialists in planning for and implementing the project.

The functions of the Steering Committee are to:

- provide strategic directions to and coordination of the project planning and implementation activities;
- ensure that all stakeholders interests are represented and reasonably responded to;
- establish technical working groups in support of the Steering Committee in the discharge of its mandate;
- identify and recommend special skill requirements;
- identify project needs and priorities;
- develop, receive, review, and recommend policies, procedures and guidelines; and
- monitor project progress, ensuring that critical milestones are met.

The Steering Committee will from time to time, as its sees fit, establish Technical Working Groups to consider and analyse in detail various issues.

9. Risks and Related Issues of Implementing a Revenue Authority

We recognise that there will be some attendant risks in implementing the proposed agency. These risks are dependent on the option that is ultimately adopted subsequent to the tabling and acceptance of the Parliamentary White Paper. They are as follows:

- industrial relations with unions and current employees having reservations of the move from central government to an autonomous entity. The recent experiences of the QEH and the GAIA are noteworthy;
- a significant portion of the staff being classified as specialist departmental staff, this will adversely affect the capacity of the Civil Service to absorb them into comparable posts;
- the skills and capacity of the existing administrations will be severely tested in the process and workflow re-engineering exercise, IT development, legal and policy changes required to implement the CRA;
- the need for and ability to recruit skilled and knowledgeable staff in the above areas as well as project management, HR and modern tax administration skills and techniques;
- ensuring that the legal and policy frameworks preclude undue interference in the CRA's execution of its mandate;
- disruption in revenue flows pre and post implementation occasioned by industrial unrest; and

- political will and timing of implementation.

Given that the targeted departments account for approximately 86% of total current revenues it is importance that any transitioning is so managed as to avoid disruption of revenue flows. How we treat to the resolution of the potential staff issues is therefore of paramount importance.

Public officers enjoy rights enshrined in law, paramount of which is the right of appeal to the Privy Council, which they may be unwilling to trade or conversely leave the acknowledged relative safety of the Public Service. Any unilateral transfer to a semiautonomous CRA, occasioning a change in the employer would be interpreted as a breach of their contractual terms and conditions of service. They would have to be voluntarily seconded or transferred into a CRA, provided they are suitable or absorbed into the wider civil service under no less favourable conditions in any event. But, this also raises questions as to the absorptive capacity of the civil service at this time should a significant number opt not go over to the new semi-autonomous organisation.

It is imperative that a well designed and implemented communications and public relations strategy which takes into account the various stakeholders and their particular focus is put in place at the earliest possible time. This should be triggered well in advance of the establishment of the new agency.

In particular the workers unions have to be brought on board and into the confidence of the management and project planners at an early date. This approach would ensure that:

- (a) staff are given the opportunity to make inputs into the process;
- (b) staff receive factual first-hand information, thus avoiding misrepresentation of facts;
- (c) mistrust in the process would be eliminated;
- (d) issues are identified and solutions devised earlier in the project planning and implementation process; and
- (e) particular and specific arrangements, counselling etc. can be tailored for given situations/circumstances.

Another consideration is whether there be a phased transitioning versus a one off implementation of the merger process bringing to the fore issues such as:

- timing of the full transfer of staff under a single administrative authority; and
- authority of interim head to direct staff.

The benefits of a phased approach are:

- (i) current staff are given the opportunity to observe the internal working of the CRA before making a choice;
- (ii) staff may be felt rushed by a “one-off approach”;
- (iii) revenue flows and collection are less likely to be interrupted; and
- (iv) management is given time to acclimatise in the new environment.

Local experience with the QEH and GAIA Inc. transitioning suggests that a phased approach ought not to be unduly drawn out.

A critical question will always be whether a Central Revenue Authority will ever be granted the fullest level of autonomy from the Central Government and in the particular case of Barbados the extent which the Government will be prepared to consider as acceptable. A final choice is informed by the various considerations and risks detailed above when weighted against the potential benefits to be derived.

We consider that the CRA should be managed by a Board responsible for:

- monitoring the performance of the Authority and its effectiveness in the discharge of its mandate;
- advising the Minister in matters of revenue policies;
- ensuring the prudent use of the resources of the Authority;
- ensuring that collected revenues are paid over to the Consolidated Fund in an efficient and timely manner; and
- ensuring timely and accurate reporting on the operations of the CRA to the Minister and other stakeholders.

It is further proposed that the organization be structured along functional lines.

Structuring the entity along functional lines is advantageous to the extent that it:

- is a logical, simple and time-proven method;
- makes efficient use of specialised skills; and
- establishes clear managerial responsibility for specific tasks/functions.

10. Authority of the Central Revenue Authority

The CRA would act as the principal agent of the Government in the collection of its revenue under the following legislation:

- The Income Tax Act.
- The Value Added Tax Act.
- The Customs Act.

- Environmental Levy Act.
- The Excise Tax Act.
- The Export Promotion Act.
- The Land Tax Act.
- The Road Traffic Act.
- Any other enactment as directed or authorised by the Minister from time to time.

The CRA would therefore be granted powers to enforce and prosecute the revenue collection functions that now reside in the separate revenue departments.

In conclusion there is no easy road to the implementation of reform initiatives for in addition to those matters highlighted above one is faced with several other hurdles. In practice it is not the easiest of task coordinating the efforts and inputs of multiple agencies and more so when those entities lay within different ministerial portfolios and who may have conflicting priorities. There is a real fear of individuals losing their identity in the merged entity which can result in slow response and low levels of cooperation. You will have to deal with the issue of political will and timing therefore early political buy in is necessary. Above all there is the fear of change and the journey into the unknown that it brings.