

FY22 Work Plan - May 2021 to April 2022: Revenue Administration - FINAL OUTTURN AT APRIL 2022

TA Area	Objective	Country	Outcome Targeted	Activity	May 2021 - April 2022 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2021 (in person-days)			Number of Missions/ Activities	Updated Inputs at Apr 30, 2022 (in person-days)			Number of Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
Revenue Administration	Strengthened revenue administration management and governance arrangements	Cook Islands	Organizational arrangements enable more effective delivery of strategy and reforms	Implementation of organizational structure	-	12	12	1	-	12	12	1	-	-	-	-	0%	Shifted to FY23		Function based structure part of business case for modernization developed with PFTAC assistance to be approved at high level	Aug 9 - 20, 2020 (remote)	Shrosbree	
			Effective implementation of a new tax or modernized legislation	Assistance with implementation of Tax Admin Act, including development of project/implementation plan	-	24	24	2	-	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Tax administration act implemented by 4/30/22	Nov 8 - 19, 2020 (remote)/ Mar 7 - 18, 2022 (in-country)	Field
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	10	-	10	1	6	-	6	1	100%	Dec 10 - 17, 2021 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Mar 14 - 18, 2022 (in-country)	Eysselein/ Williams
		Fiji	Corporate priorities are better managed through effective risk management	Enhancing compliance improvement strategies, risk management and data analysis	-	24	24	1	-	24	24	1	-	-	-	-	0%	Shifted to FY23		New CIS's implemented	High-risk compliance can be improved through enhancing CIC's and data analysis.	Sep 13 - 24, 2021 (remote)	Hamilton/ Shrosbree
			Support functions enable more effective delivery of strategy and reforms	Review of new Tax Information System	-	-	-	-	-	13	13	1	-	13	13	1	100%	Jul 13 - 25, 2021 (remote)	2 - Indirectly COVID Related				Grant
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Current State Assessment of Tax Administration	-	-	-	-	-	-	-	-	-	60	60	1	100%	Apr 4 - 29, 2022 (remote)	2 - Indirectly COVID Related				Shrosbree/ Velji/ Topping
			Support functions enable more effective delivery of strategy and reforms	Review VAT Monitoring System	-	-	-	-	-	-	-	-	-	30	30	1	100%	Mar 16 - Apr 8, 2022 (remote)	2 - Indirectly COVID Related				Hamilton/ Fisher
			More independent, accessible, effective and timely dispute resolution mechanisms adopted	Enhance Public and Private Ruling Program	-	18	18	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		A public and private ruling process in place by 4/30/21.	Work has commenced on the public and private ruling program put paused, additional technical assistance is needed to support implementation.	Oct 18 - 29, 2021 (remote)	Middleton
			Corporate priorities are better managed through effective risk management	Further assistance with the Industry Partnership approach;	-	16	16	1	-	12	12	1	-	-	-	-	0%	Cancelled		Industry partnership developed and implemented by 4/30/2021	Design industry partnership strategy to improve compliance	Sep 6 - 17, 2021 (remote)	Shrosbree
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	6	-	6	1	8	-	8	1	-	-	-	-	0%	Cancelled		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Mar 14 - 17, 2022 (in-country)	Eysselein/ Williams
		FSM	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Diagnostic review of the Tax Administration.	-	32	32	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23 (till travel resumes)		Identify need for modernization and reform and agree on TA	Visits planned for FY20 postponed to July at request of authorities	Nov 15 - 26, 2021 (in-country)	Story/ O'Keefe
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Modernization plan, CIS and strengthening core tax function	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23 (Aug)		Develop modernization plan and assist with CIS and strengthening core tax functions.	Outcome of diagnostic review will determine specific assistance required - outcome & activities may change	Feb 21 - Mar 4, 2022 (in-country)	Piper
			Effective implementation of a new tax or modernized legislation	Tax Reform Modeling	-	-	-	-	-	-	-	-	-	20	20	1	100%	Feb 7 - Mar 14, 2022 (remote)	2 - Indirectly COVID Related				Mullins
		Kiribati	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	6	-	6	1	6	-	6	1	6	-	6	1	100%	Nov 30 - Dec 2, 2021 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Dec 6 - 10, 2021 (in-country)	Eysselein/ Williams
		RMI	Effective implementation of a new tax or modernized legislation	Implementation of VAT	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		VAT implementation readiness by 10/31/22	Decision still to be taken on implementation of VAT	Apr 4 - 15, 2022 (in-country)	Piper
		Nauru	Corporate priorities are better managed through effective risk management	Further assistance on compliance improvement strategy with focus on large taxpayer segment	-	16	16	1	-	12	12	1	-	-	-	-	0%	Cancelled		CIS facilitating high levels of compliance implemented by 12/31/21	CIS developed to improve monitoring and evaluation of compliance risk mitigation with focus on large taxpayer segment	Nov 22 - Dec 3, 2021 (in-country)	Fisher
		Niue	Organizational arrangements enable more effective delivery of strategy and reforms/ Strengthen core tax functions	Implement reform process	-	-	-	-	-	-	-	-	-	18	18	1	100%	Feb 7 - Mar 9, 2022 (remote)	3 - Moderately COVID Related				Shrosbree
		Palau	Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	14	14	1	-	19	19	1	-	19	19	1	100%	May 24 - Jun 10, 2021 (remote)	3 - Moderately COVID Related	VAT implementation readiness by 12/31/22	Minister of Finance requested PFTAC assistance with implementation of VAT	May 24 - June 6, 2021 (remote)	Piper
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Assist with preparation for Tax Reform Implementation	-	12	12	1	-	15	15	1	-	15	15	1	100%	Sep 3 - 17, 2021 (remote)	3 - Moderately COVID Related	VAT implementation readiness by 12/31/22	Minister of Finance requested PFTAC assistance with implementation of VAT	Nov 8 - 19, 2021 (in-country)	Piper
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT - 2	12	-	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		VAT implementation readiness by 12/31/22	Minister of Finance requested PFTAC assistance with implementation of VAT	Feb 14 - 25, 2022 (in-country)	Piper
			Support functions enable more effective delivery of strategy and reforms	Review ICT System and identify requirements to support tax reforms	-	-	-	-	-	18	18	1	-	18	18	1	100%	Oct 28 - Nov 14, 2021 (remote)	3 - Moderately COVID Related				Grant
			Organizational arrangements enable more effective delivery of strategy and reforms/ Effective implementation of a new tax or modernized legislation	Implementation of Tax Reforms	-	-	-	-	-	-	-	-	-	30	30	1	100%	Feb 28 - Apr 30, 2022 (remote)	3 - Moderately COVID Related				Piper
			Support functions enable more effective delivery of strategy and reforms	Develop user specifications for new tax systems	-	-	-	-	-	-	-	-	-	18	18	1	100%	Feb 21 - Apr 29, 2022 (remote)	3 - Moderately COVID Related				Grant

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
PNG	Support functions enable more effective delivery of strategy and reforms	Refresh the ITAS project plan and assist with development and implementation of change management plan	-	28	28	2	-	16	16	1	-	-	-	-	0%	Cancelled		ITAS project plan and change management plan implemented by 12/31/21	Key interdependencies and more breakdown elements to be included in ITAS project plan	Jul 12 - 23, 2021 (remote)/ Jan 24 - Feb 4, 2022 (in-country)	Grant		
			Organizational arrangements enable more effective delivery of strategy and reforms	Further development and introduction of new organizational structure	-	12	12	1	-	40	40	1	20	40	60	1	100%	Jun 26 - Jul 10, 2021 (remote)	2 - Indirectly COVID Related	New organizational structure implemented by 4/30/22	New structure should be used to introduce strategically focused practices and performance-based culture	Sep 27 - Oct 8, 2021 (remote)	Eysselein/ Vivian/ Williams
				Implementation of New Organization Structure	-	-	-	-	-	14	14	1	-	40	40	1	100%	Dec 8, 2021 - Jan 28, 2022 (remote)	2 - Indirectly COVID Related				Lendon/ Vivian
Samoa	Corporate priorities are better managed through effective risk management	Improving risk management – development of framework and Improving data analysis	-	16	16	1	-	24	24	1	-	-	-	-	0%	Cancelled		Framework for improved management of compliance risk by 12/31/21	Risk management identified a s a priority area for improvement	Jul 19 - 30, 2021 (remote)	Hamilton/ Shrosbree		
	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of Corporate Strategy and Operational Plans	-	12	12	1	-	24	24	1	-	-	-	-	0%	Shifted to FY23		New Corporate strategic plan implemented by 10/31/21	Strategic plan due for renewal in 2021	Aug 9 - 20, 2021 (remote)	Eysselein/ Fisher		
	Corporate priorities are better managed through effective risk management	Renewing of industry partnership for high risk industries	-	12	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		Industry partnership developed and implemented by 11/30/2021	High-risk compliance can be improved through industry partnerships.	Oct 11 - 22, 2021 (remote)	Shrosbree		
	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	10	-	10	1	6	-	6	1	100%	Jan 18 - Feb 4, 2022 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Nov 8 - 12, 2021 (in-country)	Eysselein/ Williams		
Solomon Islands	Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	12	-	12	1	-	-	-	-	-	-	-	0%	Shifted to FY23		Implementation strategies and plans for VAT finalized by 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Feb 28 - Mar 11, 2022 (in-country)	LTX			
	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Design and implementation of MTRS	6	36	42	3	6	36	42	3	-	-	-	-	0%	Cancelled		MTRS implemented by 4/30/22	FAD led missions	Oct 4 - 15, 2021 (remote)	Williams/STX/ Koukpaizan (HQ)		
	Organizational arrangements enable more effective delivery of strategy and reforms	Assist with implementation of LTO	-	12	12	1	-	14	14	1	10	14	24	1	100%	May 18 - 31, 2021 (remote)	3 - Moderately COVID Related	LTO implemented by 4/30/22	Support to include training of LTO staff	May 3 - 14, 2021 (remote)	Eysselein/ Shrosbree		
	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	10	-	10	1	-	-	-	-	0%	Cancelled		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Jan 10 - 14, 2022 (in-country)	Eysselein/ Williams		
Timor-Leste	Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	16	16	1	-	-	-	-	-	-	-	0%	Shifted to FY23		Implementation strategies and plans for VAT finalized by 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Apr 11 - 22, 2022 (in-country)	Story			
	Organizational arrangements enable more effective delivery of strategy and reforms	Diagnostic review	-	36	36	1	-	36	36	1	-	38	38	1	100%	Nov 16 - 30, 2021 (remote)	3 - Moderately COVID Related	Identify needs for modernization and reforms, agree on CD	PFTAC not involved with TL for past years	Jan 10 - 21, 2022 (in-country)	O'Keefe/ Story/ Woods		
	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	TADAT Assessment	-	74	74	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		TADAT assessment completed by 12/31/21	TADAT Secretariat	Oct 4 - 29, 2021 (remote)	Martens/Middleton/ Woods		
Tonga	Corporate priorities are better managed through effective risk management	Improving Risk management and compliance improvement strategy;	-	16	16	1	-	24	24	1	-	26	26	1	100%	Oct 30 - Nov 12, 2021 (remote)	3 - Moderately COVID Related	An effective CIS facilitating high levels of compliance implemented by 12/31/21.	PFTAC has assisted Tonga in the development of a CIS approach, now in its second year. A review will be carried out to measure its effectiveness and suggestions for its further improvement.	Nov 29 - Dec 10, 2021 (in-country)	Home/ Shrosbree		
	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of MoRC Corporate Strategy and Operational Plans	-	30	30	1	-	24	24	1	-	24	24	1	100%	Aug 9 - 20, 2021 (remote)	3 - Moderately COVID Related	New Corporate strategic plan implemented	Corporate strategic plan due for renewal	Aug 9 - 20, 2021 (remote)	Fisher/Shrosbree		
	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	10	-	10	1	-	-	-	-	0%	Cancelled		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Feb 7 - 11, 2022 (in-country)	Eysselein/ Williams		
Tuvalu	Corporate priorities are better managed through effective risk management	Review and enhance the CIS (Corporate Strategy and BCP)	-	10	10	1	-	12	12	1	-	12	12	1	100%	Jul 26 - Aug 9, 2021 (remote)	3 - Moderately COVID Related	New CIS implemented by 12/31/21	Review of first CIS to inform wider scope CIS	Jun 7 - 18, 2021 (remote)	Fisher		
	Corporate priorities are better managed through effective risk management	Monitor and review implementation of CIS and Operational Plan #1	-	-	-	-	-	-	-	-	-	3	3	1	100%	Apr 18 - 25, 2022 (remote)	3 - Moderately COVID Related					Fisher	
	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	10	-	10	1	6	-	6	1	100%	Jan 20 - 25, 2022 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Mar 14 - 17, 2022 (in-country)	Eysselein/ Williams		
Vanuatu	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Provide training to enable TADAT self assessment	-	10	10	1	-	10	10	1	-	6	6	1	100%	Apr 25 - 30, 2022 (remote)	2 - Indirectly COVID Related	TADAT self assessment completed by 11/30/20	Formal TADAT assessment at later stage	Aug 16 - 25, 2021 (remote)	Martens		
	Support functions enable more effective delivery of strategy and reforms	Review RMS provider Master Service Agreement	-	12	12	1	-	14	14	1	-	14	14	1	100%	Aug 16 - 29, 2021 (remote)	2 - Indirectly COVID Related	RMS Master Service Agreement reviewed	Agreement signed in 2000, needs to be reviewed	Jun 14 - 25, 2021 (remote)	Grant		
	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop taxpayer service strategy	-	12	12	1	-	16	16	1	-	30	30	1	100%	Mar 28 - Apr 12, 2022 (remote)	3 - Moderately COVID Related	Taxpayer Service Strategy implemented by 12/31/22	Improve taxpayers services and communication.	May 17 - 28, 2021 (remote)	Vivian/ Lendon		

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total										
			Corporate priorities are better managed through effective risk management	Reviewing and enhancing the CIS's	-	16	16	1	-	16	16	1	-	-	-	-	0%	Cancelled		An effective CIS facilitating high levels of compliance implemented by 12/31/21.	Review of existing CIS's and compliance risks leading to renewal of CIS's	Mar 1 - 14, 2022 (in-country)	Story		
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	10	-	10	1	6	-	6	1	100%	Dec 15 - 23, 2021 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Apr 18 - 22, 2022 (in-country)	Eysselein/ Williams		
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Strategic and operational management	4	16	20	1	-	-	-	-	-	-	-	-	-	0%	Merged with Leadership, Integrity and Good Governance		Workshop on strategic planning delivered by 10/31/2020	As per PITAA training needs analysis priorities	Oct 2021 (remote)	Eysselein/Shrosbree	
			Corporate priorities are better managed through effective risk management	Risk management and Data analysis	4	16	20	1	4	16	20	1	-	-	-	-	-	0%	Cancelled		Workshop on Risk Management delivered by 7/31/2021	As per PITAA training needs analysis priorities	Jul 2021 (remote)	Eysselein/Aslet/Story	
			Organizational arrangements enable more effective delivery of strategy and reforms	PITAA Annual Meeting			-	-	2	-	2	1	2	-	2	1	100%	Oct 21, 2021 (remote)	1 - Not COVID Related						Eysselein/ Williams
			Corporate priorities are better managed through effective risk management	Leadership, Integrity and Good Governance	8	16	24	1	32	32	64	2	30	29	59	2	100%	Oct 27 - Nov 26, 2021 (remote)/ Feb 2 - Apr 12, 2022 (remote)	2 - Indirectly COVID Related	Workshop on leadership delivered by 1/31/2022	As per PITAA training needs analysis priorities	Jan 24 - 27, 2022 (in-country)	Eysselein/ Williams/ Shrosbree/ Vivian/ Hamilton		
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Assist with finalization of ISORA 2021	-	-	-	-	-	-	-	8	8	1	100%	Dec 17, 2021 - Jan 20, 2022 (remote)	1 - Not COVID Related						Topping		
Revenue Administration	Improved customs administration functions	Fiji	Trade facilitation and service initiatives better support voluntary compliance	Review of ASYCUDA and Customs Processes	-	-	-	-	-	-	-	60	60	1	100%	Feb 7 - Apr 29, 2022 (remote)	1 - Not COVID Related						Kerswell/ Norkunas		
Revenue Administration	Strengthened core tax administration functions	Cook Islands	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthen Debt and Returns management	-	12	12	1	-	14	14	1	-	14	14	1	100%	Jun 8 - 21, 2021 (remote)	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	May 24 - Jun 4, 2021 (remote)	Field		
			Strengthen core tax functions	Developing Standard Operating procedures for core tax functions	-	32	32	1	16	45	61	1	16	45	61	1	100%	Jul 14 - 29, 2021 (remote)	1 - Not COVID Related	SOP's approved and implemented	RMD does not have standardized core tax procedures in place	Jun 28 - Jul 13, 2021 (remote)	Bell/ Eysselein/ Shrosbree/Williams		
					-	-	-	-	-	54	54	1	-	45	45	1	100%	Feb 14 - Mar 15, 2022 (remote)	1 - Not COVID Related					Bell/ Field/ Vivian	
			Audit and other verification programs more effectively ensure accuracy of reporting	Audit skill development	-	24	24	1	-	24	24	1	-	-	-	-	0%	Cancelled		Audit skills development program completed	Auditor skill level low	Sep 13 - 24, 2021 (remote)	Bell/Matthews		
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit function	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jan 31 - Feb 11, 2022 (in-country)	Home		
			Audit and other verification programs more effectively ensure accuracy of reporting	Review AEOI Process	-	-	-	-	-	-	-	-	-	15	15	1	100%	Feb 7 - 28, 2022 (remote)	1 - Not COVID Related						Velji
		Fiji	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthen Debt and Returns management	Improving taxpayer services and communication	-	12	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Oct 25 - Nov 5, 2021 (remote)	Field	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Strengthening tax audit	Strengthening tax audit	-	12	12	1	-	-	-	-	-	-	-	0%	Shifted to FY23		Increase in voluntary compliance and decrease in number of taxpayer complaints	Taxpayer services and communication important in COVID-19 context and to improve voluntary compliance	Nov 1 - 12, 2021 (in-country)	Vivian/Williams		
			Audit and other verification programs more effectively ensure accuracy of reporting	Developing tax audit skills	Developing tax audit skills	-	24	24	1	-	-	-	-	-	-	-	0%	Shifted to FY23		Audit skills development program completed	Skills level of auditors needs to be improved	Jul 26 - Aug 6, 2021 (remote)	Bell/Matthews		
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening tax audit with focus on tax audit methods to detect undeclared income	Strengthening tax audit with focus on tax audit methods to detect undeclared income	-	15	15	1	-	15	15	1	-	-	-	-	0%	Cancelled		The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	Follow up to training program delivered in FY 21	Oct 25 - Nov 5, 2021 (remote)	Bell	
		RMI	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law, Taxpayer services initiatives to support voluntary compliance are strengthened	Strengthen tax audit function (challenges posed by cash economy)	Strengthen tax audit function (challenges posed by cash economy)	-	16	16	1	-	-	-	-	-	-	-	0%	Shifted to FY23		The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	Focus on small, medium and large businesses, tax avoidance/evasion and computer assisted audit techniques as well as investigation techniques.	Nov 15 - 26, 2021 (in-country)	Sutherland		
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function (challenges posed by cash economy)	Strengthen tax audit function (challenges posed by cash economy)	-	16	16	1	-	-	-	-	-	-	-	0%	Shifted to FY23		The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	Focus on small, medium and large businesses, tax avoidance/evasion and computer assisted audit techniques as well as investigation techniques.	Nov 15 - 26, 2021 (in-country)	Sutherland		
		Nauru	Strengthen core tax functions	Strengthen core tax functions	Improve taxpayer services, debt and returns management and audit function	Improve taxpayer services, debt and returns management and audit function	-	16	16	1	-	24	24	1	-	-	-	0%	Cancelled		Taxpayer services, on-time filing and payments and audit operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	Further support to improve core tax functions required	March 7 - 18, 2022 (in-country)	Fisher/ STX	
		Niue	Strengthen core tax functions	Strengthen core tax functions	Improve taxpayer services, debt and returns management and audit function	Improve taxpayer services, debt and returns management and audit function	-	6	6	1	-	24	24	2	-	12	12	1	100%	Sep 27 - Oct 8, 2021 (remote)	3 - Moderately COVID Related	Taxpayer services, on-time filing and payments and audit operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Oct 25 - Nov 2, 2021 (remote)	Shrosbree
Palau	Taxpayer services initiatives to support voluntary compliance are strengthened	Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services, debt and returns management	Improve taxpayer services, debt and returns management	-	8	8	1	-	8	8	1	-	-	-	0%	Cancelled		Taxpayer Services, on-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current taxpayer services as well as returns and payment compliance levels.	Aug 16 - 13, 2021 (remote)	Lawrence			
	Taxpayer services initiatives to support voluntary compliance are strengthened	Taxpayer services initiatives to support voluntary compliance are strengthened	Support implementation of taxpayer services strategy	Support implementation of taxpayer services strategy	-	16	16	1	-	16	16	1	-	-	-	0%	Shifted to FY23		Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	Assistance with improving taxpayer services requested by authorities	Feb 7 - 18, 2022 (in-country)	Lendon/ Vivian			

TA Area	Objective	Country	Outcome Targeted	Activity	May 2021 - April 2022 (in person-days)			Number of Missions/Activities	Updated Inputs at Oct 31, 2021 (in person-days)			Number of Missions/Activities	Updated Inputs at Apr 30, 2022 (in person-days)			Number of Missions/Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
		Samoa	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	BEPS Implementation	-	10	10	1	-	10	10	1	-	10	10	1	100%	Nov 22 - Dec 6, 2021 (remote)	2 - Indirectly COVID Related	BEPS legislation finalized by 10/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 21 - 30, 2021 (remote)	Burns
		Timor-Leste	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Prepare amendments to the Taxes and Duties Act to implement the Electronic Tax System	-	-	-	-	-	-	-	-	-	8	8	1	100%	Apr 4 - 18, 2022 (remote)	2 - Indirectly COVID Related				Aw
		Tonga	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Review of Revenue Services Administration Bill and POS Regulations	-	-	-	-	-	10	10	1	-	-	-	-	0%	Shifted to FY23					Burns
		Tonga	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization of consumption tax rewrite	-	10	10	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Consumption tax rewrite implemented by 12/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Sep 13 - 22, 2021, (remote)	Burns
TOTAL					0	88	88	10															

Updated Mid-FY22 Workplan:	-	70	70	8
Increase from Baseline Plan:	-	-20%	-20%	-20%
Delivered by Oct 31:	-	14	14	3
Percent of Original Plan delivered by Oct 31	-	16%	16%	30%
Percent of Revised Plan delivered by Oct 31	-	20%	20%	38%

Final Outturn:	-	44	44	6
Percentage of Mid-Year Revised Plan:	-	63%	63%	75%
Percentage of Original Plan:	-	50%	50%	60%

TOTAL	126	1187	1313	84
Updated Mid-FY22 Workplan:	151	1069	1220	72
Increase from Baseline Plan:	20%	-10%	-7%	-14%
Delivered by Oct 31:	38	332	370	19
Percent of Original Plan delivered by Oct 31	30%	28%	28%	23%
Percent of Revised Plan delivered by Oct 31	25%	31%	30%	26%

Final Outturn:	108	898	1006	49
Percentage of Mid-Year Revised Plan:	72%	84%	82%	68%
Percentage of Original Plan:	86%	76%	77%	58%