

FY21 PFTAC Work Plan - May 2020 to April 2021: Niue

TA Area	Objective	Country	Outcome Targeted	Activity	May 2020 - April 2021 (in person-days)			Number of Missions/ Activities	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total					
Public Financial Management	1. Improved laws and effective PFM institutions	Niue	1.1 Legal Framework enacted	Finalizing PFM legislation	-	10	10	1	PFM Law endorsed by government		Aug, 2020	McKenzie
Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Niue	2.2 - 2.5 Strengthened core tax administration functions	Improve taxpayer services, debt and returns management and audit function	-	-	-	-	Taxpayer services, on-time filing and payments and audit 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.	FY22	Expert
	Legal		1.8. Effective implementation of a new tax or modernized legislation	Finalize renewal of Income Tax and Tax Administration Acts	-	16	16	1	Modernized laws implemented by 30/6/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 8 - 19, 2020	Burns
TOTAL					0	26	26	2				