

PFTAC Steering Committee

March 28, 2018

Revenue Policy and Administration
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Revenue Policy and Administration - FY2018 Program

Activity Type	Planned (Adj Mid Year)	Outturn	Outturn v Planned	Outturn v FY17
Missions	30	28	93%	74%
Regional events	6	9	150%	150%
TA Mission Days (Total)	441	482	109%	117%
LTX	83	87	105%	78%
STX	358	395	110%	131%
Local Budget	\$950k	\$881k	93%	-

+117 LTX backstop days



Revenue Policy & Administration - FY2018 Program Results

- **Fiji:** Compliance risk management; Taxpayer Services; Self-assessment; On-time filing and payment; Audit; High-net worth individual strategy; Review functional specifications of new IT system.
- **FSM:** Core tax functions.
- **Kiribati:** New structure; Reform plan; Core tax functions.
- **Niue:** New structure; Core tax functions.
- **Palau:** New structure; VAT design; Taxpayer Services Strategy.
- **Papua New Guinea:** MTRS; IT strategy; New corporate strategy; Large Taxpayer Office; Design Unit; Taxpayer services.



Revenue Policy & Administration - FY2018 Program Results

- **RMI:** Core tax functions.
- **Samoa:** Core tax functions.
- **Solomon Islands:** On-time filing and payment.
- **Tonga:** Audit.
- **Vanuatu:** Reform plan; New structure; Core tax functions; Risk management.
- **Regional Events:** Combatting VAT fraud; Senior managers workshop; Audit workshop; ISORA workshop; Study tour to Fiji; PITAA Annual Heads Meeting; VAT audit methods; OCO Workshop; Regional IT support model.



Policy and Legal Reforms

Fiji

- Drafted legislation for the taxation of life insurance;
- Drafted amendments to the tax regime for extractive industries; and
- Reviewed stamp duties legislation

Nauru

- Prepared consolidation of the Revenue Administration Act, Business Tax Act and Employment and Services Tax Act.

Niue

Modernized and simplified the Income Tax Act.

Palau

Prepared VAT legislation, consequential amendments to the tax code, and technical notes.

Papua New Guinea

- Finalized the Tax Administration Act.

Tonga

- Drafted a modernized Revenue Services Administration Act (RSAA), regulations and technical notes; and
- Re-write of the Consumption Tax Act.

Vanuatu

- Drafted the Income Tax Act and Tax Administration Act; and
- Prepared technical notes in relation to those draft laws.

Revenue Policy & Administration - FY2019 Plans & Priorities

- 36 missions; 7 regional events; 518 TA days: 158 LTX days & 360 STX days
 - vs FY18 outturn: +8 missions; -2 events; +36 TA days; +71 LTX days & -35 STX days
- Topics: Strengthening Revenue Administration and Governance and Strengthening Core Tax Functions.
- Countries: Fiji; FSM; Kiribati; Nauru; Niue; Palau; PNG; RMI; Samoa; Solomon Islands; Timor-Leste; Tonga Tuvalu; Vanuatu.
- Regional Events: PFTAC- CARTAC workshop; Managing change in revenue administration modernization; PITAA heads meeting; PITAA – development of training material/e-learning; Improve audit management; Improve management of on-time filing and payment; Attachments program.





Thankyou.