

PFTAC Steering Committee

March 27, 2019

Revenue Administration

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Revenue Policy and Administration - FY2019 Program

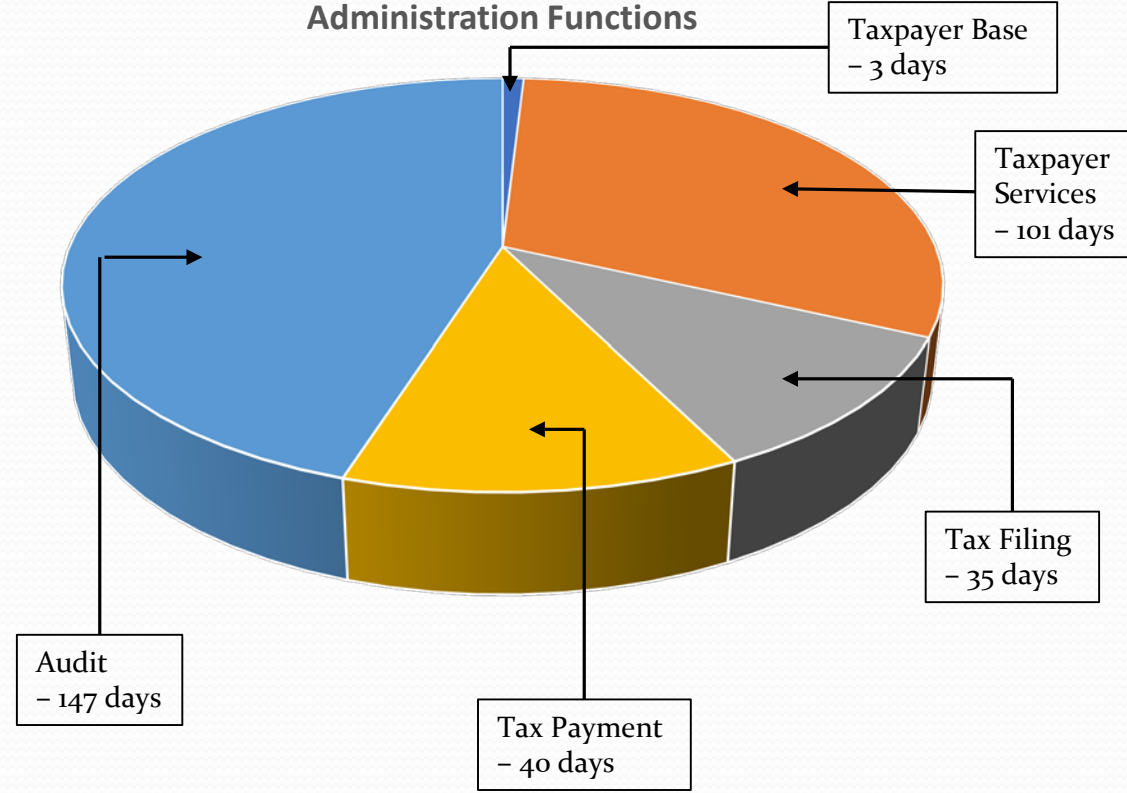
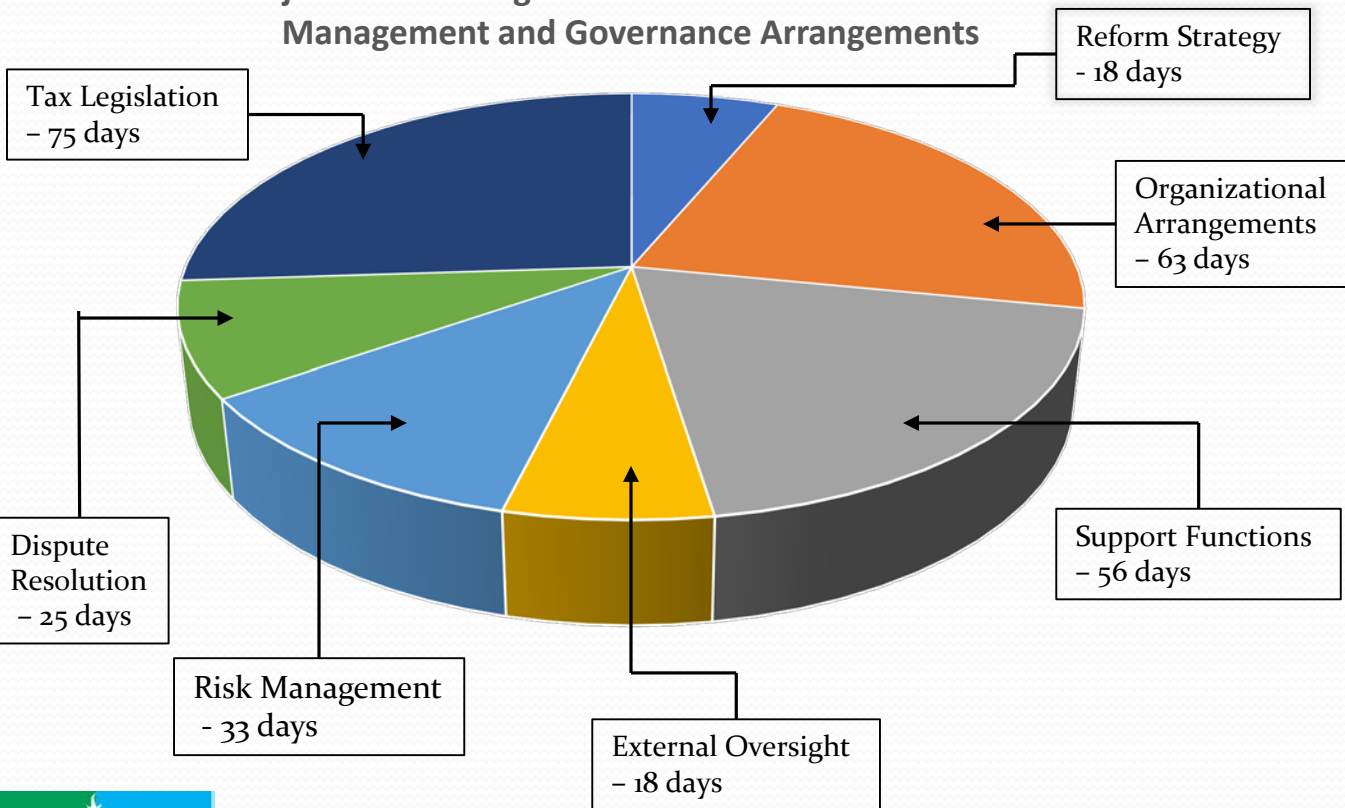
Activity Type	Planned (Adj Mid Year)	Outturn	Outturn v Planned	FY19 outturn vs FY18 outturn
<ul style="list-style-type: none"> ○ Strengthening revenue administration and governance ○ Strengthening core tax administration functions 				
Missions (including Legal)	65	55	85%	183%
Regional events	8	7	88%	116%
TA Mission Days (Total)	858	834	97%	189%
LTX	117	92	79%	111%
STX	731	742	102%	168%
Budget	\$2.035 m	\$1.864 m +115 LTX backstop days	92%	137%



Resourcing of the Different Objectives No of Days

Objective 1: Strengthened Revenue Administration Management and Governance Arrangements

Objective 2: Strengthened Core Tax Administration Functions



Revenue Administration - FY2019 Program Results

Cook Islands

High level diagnostic, renewed strategy, tax arrears and returns management, audit

Fiji

Review of reforms and CIS, self-assessment, tax rulings, IT quality review, risk management, VAT audit toolkit, HNWI

FSM

Tax arrears and returns management, taxpayer services

Kiribati

Modernization project plan, CIS, VAT audit toolkit pilot, tax arrears and returns management,

RMI

Taxpayer registration processes, tax arrears and returns management



Revenue Administration - FY2019 Program Results

Nauru

Review of organizational arrangements and core tax functions

Palau

VAT training manual, and training programme, function-based structure, arrears and returns management

PNG

Evaluation of reforms

Samoa

Review of audit program, structure, staffing, risk analysis, case selection and audit plan



Revenue Administration - FY2019 Program Results

Solomon Islands

Review of reforms, corporate strategy and business plan, tax arrears and returns management, function-based structure, LTO, audit, modernization strategy

Tonga

Review of reform progress, audit and audit plan, LTO, industry partnership, organizational structure, arrears and returns management

Tuvalu

Review core tax functions, arrears and returns management, modernization plan, compliance improvement strategy, review IT system

Vanuatu

Function based structure, organizational reforms, compliance improvement strategy, taxpayer service strategy, arrears and returns management



Australian Government
Department of Foreign Affairs and Trade



EUROPEAN UNION



Ministry of Strategy
and Finance



NEW ZEALAND
FOREIGN AFFAIRS & TRADE



Policy and Legal Reforms FY 19

Fiji

- Finalize review of the VAT and Stamp Duty Acts

Nauru

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

Kiribati

- Framework for introduction of small business tax, amending legislation for seabed mining

Papua New Guinea

- MTRS

Palau

- Joint tax policy and revenue forecasting - introducing VAT

Niue

- Recommendations for modernizing Income Tax Act, harmonized procedural and administrative rules

Tonga

- Pacer Plus mission, rewrite of the Revenue Services Administration Act and Consumption Tax Act

Vanuatu

- Drafting Tax Administration Bill, technical notes and regulations.



Revenue Administration - FY2019 - Regional

Regional

In close cooperation with **Pacific Island Tax Administrators Association (PITAA)**, the following workshops were presented:

- VAT Implementation workshop
- Leading Change
- Regional Technical Assistance Needs workshop
- TADAT – Tax Administration Diagnostic Assessment Tool
- Taxpayer Survey
- CARTAC/PFTAC Small State Revenue Mobilization conference - Washington
- Regional RMS workshop - Wellington NZ

