## Revenue Policy and Administration - FY2019 Program

<table>
<thead>
<tr>
<th>Activity Type</th>
<th>Planned (Adj Mid Year)</th>
<th>Outturn</th>
<th>Outturn v Planned</th>
<th>FY19 outturn vs FY18 outturn</th>
</tr>
</thead>
<tbody>
<tr>
<td>o Strengthening revenue administration and governance</td>
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<tr>
<td>o Strengthening core tax administration functions</td>
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<tr>
<td>Missions (including Legal)</td>
<td>65</td>
<td>55</td>
<td>85%</td>
<td>183%</td>
</tr>
<tr>
<td>Regional events</td>
<td>8</td>
<td>7</td>
<td>88%</td>
<td>116%</td>
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<tr>
<td>TA Mission Days (Total)</td>
<td>858</td>
<td>834</td>
<td>97%</td>
<td>189%</td>
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<tr>
<td>LTX</td>
<td>117</td>
<td>92</td>
<td>79%</td>
<td>111%</td>
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<tr>
<td>STX</td>
<td>731</td>
<td>742</td>
<td>102%</td>
<td>168%</td>
</tr>
<tr>
<td>Budget</td>
<td>$2.035 m</td>
<td>$1.864 m</td>
<td>92%</td>
<td>137%</td>
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</table>

+115 LTX backstop days
Resourcing of the Different Objectives No of Days

Objective 1: Strengthened Revenue Administration
Management and Governance Arrangements

- Reform Strategy – 18 days
- Organizational Arrangements – 63 days
- Support Functions – 56 days
- External Oversight – 18 days
- Dispute Resolution – 25 days
- Risk Management – 33 days
- Tax Legislation – 75 days

Objective 2: Strengthened Core Tax Administration Functions

- Taxpayer Base – 3 days
- Taxpayer Services – 101 days
- Tax Filing – 35 days
- Audit – 147 days
- Tax Payment – 40 days
- Tax Legislation – 75 days
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
<table>
<thead>
<tr>
<th>Country</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solomon Islands</td>
<td>Review of reforms, corporate strategy and business plan, tax arrears and returns management, function-based structure, LTO, audit, modernization strategy</td>
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<tr>
<td>Tonga</td>
<td>Review of reform progress, audit and audit plan, LTO, industry partnership, organizational structure, arrears and returns management</td>
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<tr>
<td>Tuvalu</td>
<td>Review core tax functions, arrears and returns management, modernization plan, compliance improvement strategy, review IT system</td>
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<tr>
<td>Vanuatu</td>
<td>Function based structure, organizational reforms, compliance improvement strategy, taxpayer service strategy, arrears and returns management</td>
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</table>
Policy and Legal Reforms FY 19

Fiji
• Finalize review of the VAT and Stamp Duty Acts

Nauru

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.
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