

FY26 Work Plan May 2025 to April 2026: Revenue Administration - BASELINE

TA Area	Objective	Country	Outcome Targeted	Activity	May 2026 - April 2027 (in person-days)			Number of Missions/ Activities	Modality	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total						
Revenue Administration	Strengthened revenue administration management and governance arrangements (SDG 17.1) - RAM	Cook Islands	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Desk Review of reform progress, check-in with authorities	12	-	12	1	Remote	Core tax administration issues routinely reviewed and addressed.		May 1, 2026 - Apr 30, 2027	Koukpaizan
			Organizational arrangements enable more effective delivery of strategy and reforms	Developing Change Management	12	17	29	1	In-country	Effective change management strategies developed and implementation plans agreed. Effective change management strategies developed and implementation plans agreed.		Sep 7 - 18, 2026	Koukpaizan/ Vesperman
			Digital technologies are better aligned with strategic objectives	Support Digitalization - Options and Planning	12	-	12	1	In-country	Requirements for a core tax system are identified.		Jun 29 - Jul 10, 2026	McAlister
		Fiji	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Desk Review of reform progress, check-in with authorities	12	-	12	1	Remote	Core tax administration issues routinely reviewed and addressed.		May 1, 2026 - Apr 30, 2027	Koukpaizan
			Corporate priorities are better managed through effective risk management	HQ led-Review & Capacity Building for Risk and Governance Team	10	-	10	1	In-country	Governance and Risk capabilities strengthened and a 6-18 month plan to implement new concepts agreed.	HQ team funded from JSA SA	May 11 - 20, 2026	Koukpaizan
		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	Desk Review of reform progress, check-in with authorities	12	-	12	1	Remote	Core administration issues routinely reviewed and addressed.		May 1, 2026 - Apr 30, 2027	Koukpaizan
		Kiribati	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Mutual Administrative Assistance in Tax Matters (MAAC) Accession Analysis and Digitalization	6	-	6	1	Remote	MAAC options note completed and government decision pathway agreed.		May 1 - Oct 30, 2026	McAlister
			Digital technologies are better aligned with strategic objectives							Digitalization baseline completed and 12-18 month priority roadmap agreed.			
			Digital technologies are better aligned with strategic objectives	Digitalization Support	7	-	7	1	In-country	Updated compliance priorities agreed with clear actions and monitoring.	B2B - John travel Palau - RMI - Kiribati - Nauru - Suva	Jun 9 - 14, 2026	McAlister
			Corporate priorities are better managed through effective risk management	Strengthen Voluntary Compliance	-	20	20	1	Hybrid	Four Pillars baseline completed and implementation workplan agreed.		Jul 6 - Sep 30, 2026	Goli
		RMI	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Tax Reform and Modernization Support	4	-	4	1	Remote	Reform plan updated with sequencing and governance agreed.		May 1 - Oct 30, 2026	McAlister
			Effective implementation of a new tax or modernized legislation	Organization Structure and Transition	-	15	15	1	Remote	New organization model endorsed with transition actions agreed.		Jul 1 - Oct 14, 2026	Vivian
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	HQ Review and Support	8	-	8	1	In-country	HQ review completed and priority reform actions agreed. HQ review completed and priority reform actions agreed.	HQ supported by JSA SA B2B - Vincent travel to Palau - RMI - Suva   John travel Palau - RMI - Kiribati - Nauru - Suva	Jun 2 - 7, 2026	Koukpaizan/ McAlister
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	HQ Tax Administration Reform (Design & Monitoring)	-	17	17	1	In-country	Design & Monitoring framework and workplan agreed.		Jun 15 - 26, 2026	Vivian
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Tax Reform Readiness	12	-	12	1	In-country	Reform readiness assessment completed and roadmap endorsed.		Aug 24 - Sep 4, 2026	McAlister
		Nauru	Digital technologies are better aligned with strategic objectives	Organizational ICT Infrastructure Upgrade – Small State Tax System	6	-	6	1	Remote	Authorities assess options and endorse roadmap for a small-state tax system.		May 1 - Oct 30, 2026	McAlister

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			Digital technologies are better aligned with strategic objectives	Review Digitalization Progress	3	-	3	1	In-country	Digitalization progress reviewed and next steps agreed.	B2B - John travel Palau - RMI - Kiribati - Nauru - Suva	Jun 16 - 18, 2026	McAlister
		Niue	Digital technologies are better aligned with strategic objectives	Organizational ICT Infrastructure Upgrade – Small State Tax System	6	-	6	1	Remote	ICT upgrade options assessed and implementation roadmap agreed.		May 1 - Oct 30, 2026	McAlister
		Palau	Digital technologies are better aligned with strategic objectives	Modernisation of ICT Infrastructure and Digitalization	6	-	6	1	Remote	ICT modernisation roadmap and priority procurements agreed.		May 1 - Oct 30, 2026	McAlister
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Customized Diagnostics and TADAT Training	10	-	10	1	In-country	Diagnostic completed and reform priorities agreed.	B2B - Vincent travel to Palau - RMI - Suva   John travel Palau - RMI - Kiribati - Nauru - Suva	May 24 - 31, 2026	McAlister/ Koukpaizan
										Diagnostic completed and reform priorities agreed.			
			Effective implementation of a new tax or modernized legislation	PGST Reform, Risk assessment and Improving Compliance	-	19	19	1	In-country	PGST compliance improvement plan agreed and milestones set.		Jul 13 - 28, 2026	Andrews
		Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Tax Reform Phase 2 Planning (incl possible Customized MTRS)	10	-	10	1	In-country	Phase 2 reform scope and next steps agreed.	Back to back with PITAA Heads Meeting	Sep 28 - Oct 2, 2026	Koukpaizan/ McAlister	
									Phase 2 reform scope and next steps agreed.				
		Samoa	Digital technologies are better aligned with strategic objectives	Digitalization (IRAS) Desk Support	6	-	6	1	Remote	IRAS support issues addressed and next actions agreed.		May 1 - Oct 30, 2026	McAlister
			Digital technologies are better aligned with strategic objectives	Provide Digitalization Procurement Support	-	10	10	1	In-country	Digitalization procurement requirements and timeline agreed.		Jul 13 - 17, 2026	Lewis
			Organizational arrangements enable more effective delivery of strategy and reforms	Refresh structure and human resource impacts	-	20	20	1	In-country	Updated structure and HR transition actions agreed.		Aug 26 - Sep 9, 2026	London
		Timor-Leste	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Desk Review of reform progress, check-in with authorities	12	-	12	1	Remote	Core tax administration issues routinely reviewed and addressed.		May 1, 2026 - Apr 30, 2027	Koukpaizan
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Scoping Visit	4	-	4	1	In-country	Progress with VAT implementation assessed and plans for further CD support agreed.		Jun 22 - 25, 2026	Koukpaizan
			Effective implementation of a new tax or modernized legislation	VAT Implementation Review	-	17	17	1	In-country	Core administrative requirements for effective VAT implementation in place.		Aug 3 - 14, 2026	Ledua
		Tonga	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Accession to Convention on Mutual Administrative Assistance in Tax Matters (MACC)	6	-	6	1	Remote	MACC accession pathway and required reforms agreed.	In conjunction with ADB	May 1 - Oct 30, 2026	McAlister
			Digital technologies are better aligned with strategic objectives	Organizational ICT Infrastructure Upgrade – Business Case & Policy	-	14	14	1	In-country	ICT business case and policy package agreed.		May 11 - 15, 2026	Matthew
Digital technologies are better aligned with strategic objectives	IRAS Replacement & Digitalization Procurement Support		5	-	5	1	In-country	IRAS replacement procurement package agreed.		May 11 - 15, 2026	McAlister		
Organizational arrangements enable more effective delivery of strategy and reforms	Organizational Capability: HR & Shared Services Development		-	12	12	1	Remote	HR and shared services model agreed.		Nov 16 - 27, 2026	Velji		

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		Tuvalu	Digital technologies are better aligned with strategic objectives	Organizational ICT Infrastructure Upgrade – Small State Tax System	6	-	6	1	Remote	Tax system upgrade plan and requirements agreed.		May 1 - Oct 30, 2026	McAlister		
			Corporate priorities are better managed through effective risk management	Strengthen Compliance Management - Tax Policy Follow-up	-	10	10	1	In-country	Compliance actions aligned to tax policy changes agreed.		Aug 11 - 18, 2026	Mitchell		
			Digital technologies are better aligned with strategic objectives	DRM and Digitalization Planning	5	-	5	1	In-country	DRM and digitalization plan agreed.		Jul 20 - 24, 2026	McAlister		
		Vanuatu	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Desk Review of reform progress, check-in with authorities	12	-	12	1	Remote	Core tax administration issues routinely reviewed and addressed.		May 1, 2026 - Apr 30, 2027	Koukpaizan		
		Regional	Corporate priorities are better managed through effective risk management	Workshop on Risk Assessment and Management	20	-	20	1	In-person	Participating authorities strengthen understanding of risk assessment and risk management approaches through regional training.	To be held in Fiji	Jul 13 - 17, 2026	Koukpaizan/ McAlister		
			Corporate priorities are better managed through effective risk management	Follow-up: Workshop on Risk Assessment and Management	-	20	20	1	Remote	Participating authorities apply risk assessment concepts through follow-up support and implementation actions.		Aug 3 - Nov 11, 2026	Andrews/ Velji		
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Attend PITAA Heads Annual Meeting	10	-	10	1	In-person	Revenue authorities exchange regional priorities and strengthen collaboration through participation in the PITAA Heads Meeting.	To be held in Palau PFTAC funds \$30k participant cost	Sep 20 - 25, 2026	Koukpaizan/ McAlister		
			Corporate priorities are better managed through effective risk management	Regional Webinar on Tax Gap Assessment Methods	2	-	2	1	Remote	Participating authorities strengthen understanding of tax gap assessment methods through regional knowledge sharing.		Feb 10 - 11, 2027	LTX		
		Revenue Administration	Strengthened core tax administration functions	Cook Islands	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening Audit Capability	-	17	17	1	In-country	Tax audit capacity strengthened.		May 18 - 29, 2026	Shukla
				Fiji	The integrity of the taxpayer base and ledger is strengthened	Cleansing Taxpayer Register	-	17	17	1	In-country	Taxpayer register cleansed and updated.		Aug 3 - 14, 2026	STX
Kiribati	Strengthen core tax function - registration, filing and payment			Managing Risk (Four Pillars)	-	20	20	1	Hybrid	Four Pillars baseline completed and implementation workplan agreed.		Jul 13 - 21, 2026	Shrosbree		
RMI	Strengthen core tax function - registration, filing and payment			Strengthening Registration, Filing and Payment	-	17	17	1	In-country	Registration, Filing and Payment recommendations endorsed with transition actions agreed.		Jul 13 - 24, 2026	STX		
Niue	Strengthen core tax function - registration, filing and payment			Provide Core Tax Training (Four pillars)	-	17	17	1	In-country	Strengthened capability to apply risk assessment and risk management approaches through training.		Jul 13 - 24, 2026	Ravono		
Samoa	Audit and other verification programs more effectively ensure accuracy of reporting			Establish Tax Evasion Work Program (Sector Specific Audit support)	-	20	20	1	Hybrid	Sector-based tax evasion work program agreed.		Aug 11 - 21, 2026	Velji		
Solomon Islands	Taxpayer services initiatives to support voluntary compliance are strengthened			Strengthening the Taxpayer Service Framework	-	20	20	1	Hybrid	Taxpayer service framework and KPIs agreed.		May 11 - 22, 2026	Lendon		
	Taxpayer services initiatives to support voluntary compliance are strengthened			Taxpayer Education - Registration	-	19	19	1	Hybrid	Registration education campaign delivered and follow-up agreed.		Jul 27 - 31 2026	Lendon		
	Audit and other verification programs more effectively ensure accuracy of reporting	Risk-Based Compliance and Audit Capability Development	-	10	10	1	Remote	Risk-based audit plan and mentoring arrangements agreed.		Sep 7 - Oct 30, 2026	Mitchell				

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			Audit and other verification programs more effectively ensure accuracy of reporting	VAT Implementation Prevent Refund Fraud	-	14	14	1	Hybrid	Refund fraud controls designed and implemented.		Aug 17 - 28, 2026	Ettridge
		Regional	Strengthen core tax function - registration, filing and payment	Webinar: Improving Large Taxpayers Accurate Reporting and Payment	-	10	10	1	Remote	Participating authorities strengthen capacity to improve large taxpayer reporting and payment compliance.		Nov 24 - 30, 2026	Velji
			Strengthen core tax function - registration, filing and payment	Large Taxpayers Accurate Collection Workshop Follow-up	-	5	5	1	Remote	Participating authorities apply large taxpayer compliance approaches through targeted follow-up support.		Nov 30 - Dec 11, 2026	Velji
<b>Total Days:</b>					<b>236</b>	<b>377</b>	<b>613</b>	<b>51</b>					