

FY26 Work Plan May 2025 to April 2026: Revenue Administration - MIDYEAR OUTTURN at October 31, 2025

TA Area	Objective	Country	Outcome Targeted	Activity	May 2025 - April 2026 (in person-days)			Number of Missions/ Activities	Update as at Oct 31, 2025 (in person-days)			Number of Missions/ Activities	% Delivery	Delivery Status	Modality	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
Revenue Administration	Strengthened revenue administration management and governance arrangements	Cook Islands	Corporate priorities are better managed through effective risk management	Data Analytics and Risk Management	-	17	17	1	-	-	-	-	0%	Rescheduled		Clear line of sight evident between Compliance Improvement Strategy and annual Compliance Improvement Plan.		Feb 2 - 16, 2026	Hamilton
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	TADAT Training and Preparation	5	-	5	1	5	-	5	1	100%	Jul 21 - 25, 2025	In-country	TADAT pre-assessment training and preparation completed.		Sep 24 - 30, 2025	Williams
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Tax Administration Diagnostic Assessment Tool (TADAT) Assessment	12	-	12	1	12	-	12	1	100%	Sep 1 - 12, 2025	In-country	Formal TADAT assessment undertaken.	Seek funding from GPFP for HQ	Nov 10 - 28, 2025	Williams/ HQ Cotton/ Koupaian/ STX Vesperman
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	TADAT Follow-up and CD Planning	12	-	12	1	5	-	5	1	100%	Dec 1 - 5, 2025	In-country	Post TADAT CD planning commenced.	Seek funding from GPFP for HQ	Jan 26 - Feb 4, 2026	Koupaian
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Review Business Continuity Planning	-	-	-	-	-	10	10	1	0%	Feb 9 - 18, 2026	Remote				Shrosbree
		FSM	Support functions enable more effective delivery of strategy and reforms	Digitalization progress review and CD update	5	-	5	1	-	-	-	-	0%	Rescheduled		Improved ICT strategies and systems to support the tax administration.	Back to back with RMI	Oct 10 - 17, 2025	McAlister
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Support Implementation of Tax reforms and Digitalization	12	-	12	1	10	-	10	1	0%	Sep 8 - Apr 30, 2026	Remote	Reform management capacity strengthened or in place for reform implementation, including dedicated resources.		Jun 16 - 27, 2025	McAlister
			Digital technologies are better aligned with strategic objectives	Support Implementation of Tax reforms and Digitalization	-	-	-	-	4	-	4	1	100%	Oct 1 - 6, 2025	In-country	Preparation of IRAS RFP documentation; Completion of PFTAC/ITAA/ADB Digitalization Roadmap Projects – Kiribati/Palau/Tuvalu			McAlister
			Effective implementation of a new tax or modernized legislation	VAT Amendment Taxpayer Services and Support	-	-	-	-	-	18	18	1	100%	Aug 19 - 22, 2025	Hybrid	VAT Amendment Bill 2025 passed by Parliament; VAT Amendment Act 2025 implemented			Goli
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	VAT Reform (Legislation administrability)	-	17	17	1	-	17	17	1	100%	May 26 - Jun 6, 2025	In-country	Reform management capacity strengthened or in place for reform implementation, including dedicated resources.		May 26 - Jun 6, 2025	Goli
		Kiribati	Effective implementation of a new tax or modernized legislation	Value Added Tax (VAT), Revenue Administration Act (RAA) and Income Tax Act (ITA) Change Implementation Support	-	-	-	-	-	14	14	1	0%	Oct 20, 2025 - Jan 19, 2026	Remote	VAT Amendment Bill 2025 passed by Parliament; VAT Amendment Act 2025 implemented; Income Tax regulation for Special Economic Zone implemented; Revenue Administration Act amendments implemented			Goli
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Improve Tax Reform Services and Communication	-	17	17	1	-	24	24	1	100%	Aug 22 - Sep 5, 2025	Hybrid	Reform management capacity strengthened or in place for reform implementation, including dedicated resources.	8 days post mission work	Jul 7 - 18, 2025	Lenden
			Effective implementation of a new tax or modernized legislation	MICT Implementation Support	12	-	12	1	12	-	12	1	100%	May 9 - 21, 2025	In-country	New/modernized tax implemented on scheduled date.			McAlister
			Digital technologies are better aligned with strategic objectives	Support Request for Proposal (RFP) process for the procurement of an Integrated Revenue Administration System (IRAS)	-	-	-	-	-	5	5	1	100%	Jul 1 - Oct 31, 2025	Remote	Digitalization Roadmap and strategy to support Request for Proposal for integrated Tax Administration System; Review of tax administration system needs in preparation for an approach to market			Lewis
			Corporate priorities are better managed through effective risk management	Develop Compliance Improvement Strategy (CIS) for SME	-	17	17	1	-	12	12	1	0%	Feb 2 - 6, 2026	Hybrid	Better mitigation of risks through a compliance improvement program TADAT POA2-4).	5 remote days	Jul 1 - 10, 2025	Ledua
		Nauru	Support functions enable more effective delivery of strategy and reforms	Support Digitalization	10	-	10	1	10	-	10	1	0%	Jul 7, 2025 - Apr 30, 2026	Remote	Improved ICT strategies and systems to support the tax administration.		Jul 7 - Dec 12, 2025	McAlister
			Digital technologies are better aligned with strategic objectives	Develop Digitalization Roadmap	10	-	10	1	10	-	10	1	0%	Jun 3, 2025 - Apr 30, 2026	Remote	Improved ICT strategies and systems to support the tax administration.		Jun 3 - Dec 1, 2025	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	Medium Term Revenue Strategy (MTRS) and Progress Review and Participation in Article IV surveillance mission	12	-	12	1	15	-	15	1	0%	Nov 2 - 22, 2025	In-country	Procedures for internal and/or external review of revenue administration management, governance, and operations are established to produce baselines and identify opportunities for improvement.		Sep 29 - Oct 10, 2025	McAlister
		Palau	Organizational arrangements enable more effective delivery of strategy and reforms	Strengthen organizational structure - develop new organization position descriptions	-	18	18	1	-	16	16	1	0%	Feb 16 - 20, 2026	Hybrid	Clear separation of roles and responsibilities between HQ (definition of standard operation procedures, planning and monitoring) and local branches (execution) adopted.	5 remote days	Aug 18 - 29, 2025	Williams
			Support functions enable more effective delivery of strategy and reforms	Upskilling of Design and Monitoring Capability	-	16	16	1	-	16	16	1	0%	Feb 16 - 20, 2026	Hybrid	Administrative provisions are harmonized and consolidated, for example, under a tax procedures code.	Back to back with Design and Monitoring Workshop (North)	Aug 18 - 29, 2025	Vivian
			Effective implementation of a new tax or modernized legislation	Support implementation of Income Tax Act	-	17	17	1	-	17	17	1	0%	Feb 23 - Mar 6, 2026	In-country	New/modernized tax implemented on scheduled date.		Oct 6 - 17, 2025	Vivian
		PNG	Organizational arrangements enable more effective delivery of strategy and reforms	Evaluation of Organizational Structure Change and Implementation/ Organization Planning and Performance	-	14	14	1	-	-	-	-	0%	Rescheduled		Clear organizational structure along functional lines and/or taxpayer segments established and operating or strengthened.		Oct 13 - 24, 2025	Vivian
			Support functions enable more effective delivery of strategy and reforms	Develop Business Continuity Plan	-	17	17	1	-	-	-	-	0%	Rescheduled		Improved human resources strategies and practices to support the tax administration (TADAT 2019 POA2-7).		Aug 4 - 15, 2025	Shrosbree
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	TADAT Support	12	-	12	1	-	-	-	-	0%	Rescheduled		Procedures for internal and/or external review of revenue administration management, governance, and operations are established to produce baselines and identify opportunities for improvement.		Oct 20 - 31, 2025	McAlister
			Support functions enable more effective delivery of strategy and reforms	Conduct impact analysis of tax processing system on organization operating model	24	-	24	1	24	-	24	1	100%	Jul 14 - 18, 2025	In-country	1. Operating model impacts identified, endorsed. 2. Implementation plan developed.	Back to back with PFTAC Steering Committee	Jul 14 - 25, 2025	McAlister/ Williams

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
Revenue Administration	Strengthened core tax administration functions	Samoa, Solomon Islands, Timor-Leste, Tonga, Tuvalu, Vanuatu, Regional	Samoa	Organizational arrangements enable more effective delivery of strategy and reforms	Conduct Tax Gap Analysis Business Licence Renewal Improvements	-	12	12	1	-	15	15	1	100%	Oct 27 - Nov 5, 2025	In-country	1. DRM plan with specific targets developed informed by tax gap analysis.		Sep 29 - Oct 10, 2025	Shrosbree
				Support functions enable more effective delivery of strategy and reforms	Digital Modernization Preparation	-	-	-	-	5	11	16	1	100%	Sep 8 - 12, 2025	Hybrid				McAlister/ Lewis
			Solomon Islands	Organizational arrangements enable more effective delivery of strategy and reforms	Organization Structure Implementation Review - Implementation of Taxpayer Services Unit	-	17	17	1	-	17	17	1	100%	Sep 15 - 26, 2025	In-country	Clear organizational structure along functional lines and/or taxpayer segments established and operating or strengthened.		Sep 15 - 26, 2025	Lendon
				Organizational arrangements enable more effective delivery of strategy and reforms	Establish HQ Design and Monitoring	-	18	18	1	-	-	-	-	0%	Rescheduled		Clear separation of roles and responsibilities between HQ (definition of standard operation procedures, planning and monitoring) and local branches (execution) adopted.		Aug 11 - 22, 2025	Vivian
			Timor-Leste	Support functions enable more effective delivery of strategy and reforms	Redefine and modify approach to large Taxpayers - Strengthen Compliance of VAT Taxpayers	-	12	12	1	-	10	10	1	0%	Nov 24 - Dec 15, 2025	Remote	CIP developed to improve filing and payment of large taxpayers; and adoption of e-Services	Back to back missions	Oct 13 - 21, 2025	Shrosbree
				Effective implementation of a new tax or modernized legislation	VAT Implementation Progress Review - Communications and Engagement	-	15	15	1	-	-	-	-	0%	Rescheduled		VAT implementation milestones achieved as per project plan		Jul 16-25, 2025	STX
				Effective implementation of a new tax or modernized legislation	VAT Implementation Progress Review	-	17	17	1	-	17	17	1	100%	Jun 9 - 20, 2025	In-country	VAT implementation milestones achieved as per project plan.		Oct 22 - Nov 5, 2025	Ledua
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Reform Progress and Planning	11	-	11	1	9	-	9	1	100%	Jun 16 - 24, 2024	In-country	Revised CD plan endorsed by Commissioner TLTA.		Jun 18 - 27, 2025	Williams	
			Tonga	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	International Tax	-	17	17	1	-	-	-	-	0%	Rescheduled		International tax risks identified; work plan developed and implemented.		Jun 23 - Jul 4, 2025	Velji
			Corporate priorities are better managed through effective risk management	Data Analytics and Compliance Improvement Planning and Management	-	17	17	1	-	16	16	1	0%	Nov 24 - Dec 5, 2025	In-country	Measurable improvement in staff expertise and knowledge		Aug 18 - 29, 2025	Mitchell	
			Tuvalu	Support functions enable more effective delivery of strategy and reforms	Digitalization Core Tax Admin System Compliance Improvement Planning and Management Follow-up	12	-	12	1	-	-	-	-	0%	Rescheduled		Improved ICT strategies and systems to support the tax administration.		May 5 - Sep 26, 2025	Mitchell
				Digital technologies are better aligned with strategic objectives	Support Digitalization	-	-	-	-	10	-	10	1	0%	May 5, 2025 - Apr 30, 2026	Remote	Digital strategies, plans, and governance arrangements are improved. Completion of PFTAC/MTAA/ADB Digitalization Roadmap Projects - Kiribati/Palau/Tuvalu			McAlister
			Vanuatu	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Domestic Resource Mobilization - Operational efficiency and effectiveness	-	17	17	1	-	17	17	1	0%	Apr 13 - 24, 2026	In-country	Revenue collection increased in areas targeted by DRM plan.		Oct 6 - 17, 2025	Vivian
				Corporate priorities are better managed through effective risk management	Compliance Risk Management, Analysis and Intelligence	-	17	17	1	-	-	-	-	0%	Rescheduled		Staff able to apply IMF RDF and other Risk Management tools successfully.		Nov 17 - 28, 2025	Hamilton
				Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Tax Policy Review	-	-	-	-	-	7	7	1	100%	Dec 8 - 16, 2025	Remote	Program to review/update legislation endorsed by MoF.			Koukpaizan
			Regional	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	PITAA Heads Meeting	10	14	24	1	10	-	10	1	100%	Sep 22 - 26, 2025	In-country	PFTAC CD support highly valued.	Held in Tonga HQX salary to be funded by HQ (Meeting - Sep 22-24/ Workshop - Sep 25-26)	Sep 22 - 26, 2025	McAlister/ Williams/ HQX
				The participants value this training	Attend PIC Workshop on Tax Expenditures	-	-	-	-	5	-	5	1	100%	Oct 26 - 30, 2025	In-country		Held in Nadi, Fiji. Funded by HQ: ISA FAD Domestic Resource Mobilization (Tax Policy) in Pacific Island Countries		McAlister
				Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop Workshop Content - Building Design and Monitoring Capability	-	-	-	-	-	20	20	1	0%	Nov 3, 2025 - Jan 30, 2026	Remote	Reform management capacity strengthened or in place for reform implementation, including dedicated resources. Key performance indicators established, regularly reported, and monitored.			Vivian
				Support functions enable more effective delivery of strategy and reforms	Webinar - Building Design & Monitoring Capability	1	-	1	1	-	10	10	1	0%	Nov 17, 2025 - Jan 18, 2026	Remote	Leaders understand and value the need for D&M.		May 21, 2025	Williams
				Support functions enable more effective delivery of strategy and reforms	Regional Workshop - Building Design & Monitoring Capability	20	-	20		10	10	20	1	0%	Mar 16 - 20, 2026	In-country	A planning and a reporting process is implemented in each PIC.	Suva, Fiji \$45,000	Feb 16 - 20, 2026	McAlister/ Vivian
				Support functions enable more effective delivery of strategy and reforms	Regional Workshop - Building Design & Monitoring Capability (North)	-	11	11		-	24	24	1	0%	Feb 2 - 13, 2026	In-country	All participants can show how their capability has improved by applying techniques learned during workshop.	Koror, Palau \$25,000	Sep 22 - 26, 2025	Vivian
				Support functions enable more effective delivery of strategy and reforms	Regional Workshop - Building Design & Monitoring Capability - Follow-up	7	-	7		6	-	6	1	0%	Mar 30 - 31, 2026	Remote	Performance improvement plans in place in all PICs.		Sep 29 - Mar 31, 2026	McAlister
				The participants value this training	Webinar - Tax Gap Assessment methods	-	4	4		-	-	-	-	0%	Rescheduled		DRM improves incrementally in areas targeted as a result of tax gap assessment training and awareness.		Oct 14 - 16, 2025	STX
				Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Regional-ISORA Data Collection Support	-	5	5		-	-	-	-	0%	Rescheduled		PICs are able to undertake comparative analysis.		Nov 3 - 28, 2025	STX
				The participants value this training	Webinar - Tax Technical Network (3)	3	2	5		-	5	5	1	0%	Nov 19 - Dec 12, 2025	Remote	Increase in interaction between PICs on complex tax issues.		Jun 24 - 26, 2025	Mitchell
Revenue Administration	Strengthened core tax administration functions	Fiji	Audit and other verification programs more effectively ensure accuracy of reporting	Transfer Pricing-technical review and progress	-	12	12	1	-	12	12	1	100%	Jun 2 - 11, 2025 Jun 23 - 27, 2025 Aug 25 - Sep 1, 2025 Oct 20 - 27, 2025	Remote	Improvement in transfer pricing case management.		Jun 2 - 11, 2025 Jun 23 - 27, 2025 Aug 11 - 15, 2025 Aug 4 - 15, 2025	Velji	

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
Taxpayer Services Initiatives	Strengthen core tax functions and improve taxpayer compliance	Kiribati	Taxpayer services initiatives to support voluntary compliance are strengthened	VAT Taxpayer services #1	-	16	16	1	-	-	-	-	0%	Rescheduled		Scope, currency and accessibility of information for taxpayers improved (TADAT 2015 POA3-7/TADAT 2019 POA3-8).		Sep 8 - 19, 2025	Lendon
		Niue	Strengthen core tax functions	Monitor implementation of core tax functions - Improve Taxpayer Compliance	-	17	17	1	-	24	24	1	100%	Jun 10 - 27, 2025	In-country	Filing and payment of core taxes improves for identified groups of tax payers.		Jun 30 - Jul 14, 2025	Ravono
		Samoa	Audit and other verification programs more effectively ensure accuracy of reporting	Review of Tax Audit Progress	-	17	17	1	-	17	17	1	0%	Feb 9 - 20, 2026	In-country	Complex tax audit cases have case plans and are actively managed. Increase in case closure with tangible assessments.		Feb 9 - 20, 2026	Mitchell
		Solomon Islands	Audit and other verification programs more effectively ensure accuracy of reporting	Audit Capability Training	-	12	12	1	-	19	19	1	100%	Oct 6 - 17, 2025	Hybrid	Appropriate range of tax audits and other initiatives used to detect and deter inaccurate reporting and fraud (TADAT 2015 POA6-16/TADAT 2019 POA6-19).	5 remote days	Oct 13 - 17, 2025	Ledua
			Taxpayer services initiatives to support voluntary compliance are strengthened	Strengthen Voluntary Compliance	-	-	-	-	-	17	17	1	100%	Sep 29 - Oct 3, 2025	Hybrid		10 remote days		Lendon
		Timor-Leste	Strengthen core tax functions	Progress debt and return improvements, tax clearance and write offs	-	16	16	1	-	-	-	-	0%	Rescheduled		Improvement in percentage of tax payers filing on time.		Sep 15 - 26, 2025	Udy
		Tonga	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Audit Capability	-	12	12	1	-	20	20	1	100%	Jul 7 - 24, 2025	In-country	Number of audits finalized with tangible discrepancies increased.		Jul 8 - 27, 2025	Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Audit Capability (2)	-	10	10	1	-	1	1	1	100%	Oct 6 - 15, 2025	Remote	Number of audits finalized with tangible discrepancies increased.	Back to back with international tax	Jul 28 - Aug 1, 2025	Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Audit Capability (3)	-	-	-	-	-	3	3		0%	Nov 20 - Dec 12, 2025	Remote				Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Audit Capability (4)	-	-	-	-	-	17	17	1	0%	Feb 16 - 25, 2026	In-country				Velji
		Regional	Taxpayer services initiatives to support voluntary compliance are strengthened	Taxpayer Service Workshop - Follow up	-	5	5	1	-	5	5	1	100%	Jun 9 - 27, 2025	Remote	Taxpayer services action plans implemented.		Jun 6 - 27, 2025	Vivian
			Taxpayer services initiatives to support voluntary compliance are strengthened	PFTAC-Leaders Webinar-Taxpayer Services	1	-	1	1	10	12	22	1	100%	Jun 2 - 6, 2025	In-person	Senior leaders understand the value of taxpayer services to voluntary compliance and commit support to their country participants.		May 28, 2025	Williams
			Taxpayer services initiatives to support voluntary compliance are strengthened	Taxpayer Services Workshop	10	10	20									Scope, currency and accessibility of information for taxpayers improved (TADAT 2015 POA3-7/TADAT 2019 POA3-8). Post-course feedback measured by the end-of-course survey (favorable range 4.4+) reflecting the participants' reaction to (a) the knowledge/skills usefulness for their job; (b) the content relevance to their job; and overall satisfaction with the course.	Suva, Fiji \$75,000	Jun 2 - 6, 2025	Williams/ Vivian
Total Days:					201	472	673	47											

Updated Mid-FY26 Workplan:

Change from Baseline Plan:

Outturn at Oct 31:

Percent of Original Plan delivered by Oct 31

Percent of Revised Plan delivered by Oct 31

172	475	647	48
-14%	1%	-4%	2%
96	234	330	24
48%	50%	49%	51%
56%	49%	51%	50%