FY22 Work Plan - May 2021 to April 2022: Revenue Administration - FINAL OUTTURN AT APRIL 2022

						ay 2021 - April (in person-day		Number of		d Inputs at Oct (in person-day:		Number of		Inputs at Apr		Number of							
TA Area	Objective	Country	Outcome Targeted	Activity	PFTAC resident	ST experts	Total	Missions/ Activities	PFTAC resident	ST experts	Total	Missions/ Activities	PFTAC resident	ST experts	Total	Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
nue inistration	Strengthened revenue administration management and governance		Organizational arrangements enable more effective delivery of strategy and reforms	Implementation of organizational structure	advisors -	12	12	1	advisors -	12	12	1	advisors -	-	-	-	0%	Shifted to FY23		Function based structure introduced by 12/31/2020	Function based structure part of business case for modernization developed with PFTAC assistance to be approved at high level	Aug 9 - 20, 2020 (remote)	Shrosbree
	arrangements	Cook Islands	Effective implementation of a new tax or modernized legislation	Assistance with implementation of Tax Admin Act, including development of project/implementation plan		24	24	2	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Tax administration act implemented by 4/30/22	Training to be included for implementation of tax administration act.	Nov 8 -19, 2020 (remote)/ Mar 7 - 18, 2022 (in-country)	3, Field
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10		10	1	10	-	10	1	6	-	6	1	100%	Dec 10 - 17, 2021 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Mar 14 - 18, 2022 (in- country)	¹⁻ Eysselein/ W
			Corporate priorities are better managed through effective risk management	Enhancing compliance improvement strategies, risk management and data analysis	-	24	24	1	-	24	24	1	-	-	-	-	0%	Shifted to FY23		New CIS's implemented	High-risk compliance can be improved through enhancing CIC's and data analysis.	Sep 13 - 24, 2021 (remote)	Hamilton/ Sł
			Support functions enable more effective delivery of strategy and reforms	Review of new Tax Information System					-	13	13	1	-	13	13	1	100%	Jul 13 - 25, 2021 (remote)	2 - Indirectly COVID Related				Gran
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Current State Assessment of Tax Administration					-	-	-	-	-	60	60	1	100%	Apr 4 - 29, 2022 (remote)	2 - Indirectly COVID Related				Shrosbree, Toppi
		Fiji	Support functions enable more effective delivery of strategy and reforms	Review VAT Monitoring System	-	-	-	-	-	-	-	-	-	30	30	1	100%	Mar 16 - Apr 8, 2022 (remote)	2 - Indirectly COVID Related				Hamilton
			More independent, accessible, effective and timely dispute resolution mechanisms adopted	Enhance Public and Private Ruling Program	-	18	18	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		A public and private ruling process in place by 4/30/21.	Work has commenced on the public and private ruling program put paused, additional technical assistance is needed to support implementation.	Oct 18 - 29, 2021 (remote)	Middl
			Corporate priorities are better managed through effective risk management	Further assistance with the Industry Partnership approach;	-	16	16	1	-	12	12	1	-	-	-	-	0%	Cancelled		Industry partnership developed and implemented by 4/30/2021	Design industry partnership strategy to improve compliance	Sep 6 - 17, 2021 (remote)	Shro
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	6	-	6	1	8	-	8	1	-	-	-	-	0%	Cancelled		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Mar 14 - 17, 2022 (in- country)	¹⁻ Eysselein,
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Diagnostic review of the Tax Administration.	-	32	32	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23 (till travel resumes)		Identify need for modernization and reform and agree on TA	Visits planned for FY20 postponed to July at request of authorities	Nov 15 - 26, 2021 (in- country)	1- Story/ (
		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	Modernization plan, CIS and strengthening core tax function		16	16	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23 (Aug)		Develop modernization plan and assist with CIS and strengthening core tax functions.	Outcome of diagnostic review will determine specific assistance required - outcome & activities may change	Feb 21 - Mar 4, 2022 (in-country)	2 Pi
			Effective implementation of a new tax or modernized legislation	Tax Reform Modeling	-	-	-	-	-	-	-	-	-	20	20	1	100%	Feb 7- Mar 14, 2022 (remote)	2 - Indirectly COVID Related				Μι
		Kiribati	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	6		6	1	6	-	6	1	6	-	6	1	100%	Nov 30 - Dec 2, 2021 (remote)		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Dec 6- 10, 2021 (in- country)	Eysselein
		RMI	Effective implementation of a new tax or modernized legislation	Implementation of VAT	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		VAT implementation readiness by 10/31/22	Decision still to be taken on implementation of VAT	Apr 4 - 15, 2022 (in- country)	- P
		Nauru	Corporate priorities are better managed through effective risk management	Further assistance on compliance improvement strategy with focus on large taxpayer segment	-	16	16	1	-	12	12	1	-	-	-	-	0%	Cancelled		CIS facilitating high levels of compliance implemented by 12/31/21	CIS developed to Improve monitoring and evaluation of compliance risk mitigation with focus on large taxpayer segment	Nov 22 - Dec 3, 2021 (in-country)	1 Fi
		Niue	Organizational arrangements enable more effective delivery of strategy and reforms/ Strengthen core tax functions	Implement reform process	-	-	-	-	-	-	-	-	-	18	18	1	100%	Feb 7 - Mar 9, 2022 (remote)	3 - Moderately COVID Related				Shro
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	14	14	1	-	19	19	1	-	19	19	1	100%	May 24 - Jun 10, 2021 (remote)	3 - Moderately COVID Related	VAT implementation readiness by 12/31/22	Minister of Finance requested PFTAC assistance with implementation of VAT	May 24 - June 6, 2021 (remote)	1 P
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Assist with preparation for Tax Reform Implementation	-	12	12	1	-	15	15	1	-	15	15	1	100%	Sep 3 - 17, 2021 (remote)	3 - Moderately COVID Related	VAT implementation readiness by 12/31/22	Minister of Finance requested PFTAC assistance with implementation of VAT	Nov 8 - 19, 2021 (in- country)	- P
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT - 2	12	-	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		VAT implementation readiness by 12/31/22	Minister of Finance requested PFTAC assistance with implementation of VAT	Feb 14 - 25, 2022 (in- country)	I- P
		Palau	Support functions enable more effective delivery of strategy and reforms	Review ICT System and identify requirements to support tax reforms	÷	-	-	-	-	18	18	1	-	18	18	1	100%	Oct 28 - Nov 14, 2021 (remote)	3 - Moderately COVID Related				G
			Organizational arrangements enable more effective delivery of strategy and reforms/ Effective implementation of a new tax or modernized legislation	Implementation of Tax Reforms	-	-	-	-	-	-	-	-	-	30	30	1	100%	Feb 28 - Apr 30, 2022 (remote)	3 - Moderately COVID Related				Ρ
			Support functions enable more effective delivery of strategy and reforms	Develop user specifications for new tax systems	-	-			-	-	-	-	-	18	18	1	100%	Feb 21 - Apr 29, 2022 (remote)	3 - Moderately COVID Related				G

						y 2021 - April				d Inputs at Oct				d Inputs at Apr									
TA Area	Objective	Country	Outcome Targeted	Activity	PFTAC resident	(in person-day	rs) Total	Number of Missions/ Activities	PFTAC resident	(in person-day	s) Total	Number of Missions/ Activities	PFTAC resident	(in person-day ST experts	s) Total	Number of Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
				Refresh the ITAS project plan and assist with	advisors				advisors				advisors									Jul 12 - 23, 2021	
			Support functions enable more effective delivery of strategy and reforms	development and implementation of change management plan	-	28	28	2	-	16	16	1	-	-	-	-	0%	Cancelled		ITAS project plan and change management plan implemented by 12/31/21	Key interdependencies and more breakdown elements to be included in ITAS project plan	(remote)/ Jan 24 - Feb 4, 2022 (in-country)	o Grant
		PNG	Organizational arrangements enable more effective delivery of strategy and reforms	Further development and introduction of new organizational structure	-	12	12	1	-	40	40	1	20	40	60	1	100%	Jun 26 - Jul 10, 2021 (remote)	2 - Indirectly COVID Related	New organizational structure implemented by 4/30/22	New structure should be used to introduce strategically focused practices and performance- based culture	Sep 27 - Oct 8, 2021 (remote)	Eysselein/ Vivian/ Williams
				Implementation of New Organization Structure	-	-	-	-	-	14	14	1	-	40	40	1	100%	Dec 8, 2021 - Jan 28, 2022 (remote)	2 - Indirectly COVID Related				Lendon/ Vivian
			Corporate priorities are better managed through effective risk management	Improving risk management – development of framework and Improving data analysis	-	16	16	1	-	24	24	1	-	-	-	-	0%	Cancelled		Framework for improved management of compliance risk by 12/31/21	Risk management identified a s a priority area for improvement	Jul 19 - 30, 2021 (remote)	Hamilton/ Shrosbree
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of Corporate Strategy and Operational Plans		12	12	1	-	24	24	1	-	-	-	-	0%	Shifted to FY23		New Corporate strategic plan implemented by 10/31/21	Strategic plan due for renewal in 2021	Aug 9 - 20, 2021 (remote)	Eysselein /Fisher
		Samoa	Corporate priorities are better managed through effective risk management	Renewing of industry partnership for high risk industries	-	12	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		Industry partnership developed and implemented by 11/30/2021	High-risk compliance can be improved through industry partnerships.	Oct 11 - 22, 2021 (remote)	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	Review reform progress	10		10	1	10	-	10	1	6	-	6	1	100%	Jan 18 - Feb 4, 2022 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Nov 8 - 12, 2021 (in- country)	Eysselein/ Williams
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	12	-	12	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Implementation strategies and plans for VAT finalized by 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Feb 28 - Mar 11, 2022 (in-country)	2 LTX
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Design and implementation of MTRS	6	36	42	3	6	36	42	3	-	-	-	-	0%	Cancelled		MTRS implemented by 4/30/22	FAD led missions	Oct 4 - 15, 2021 (remote)	Williams /STX/ Koukpaizan (HQ)
		Solomon Islands	Organizational arrangements enable more effective delivery of strategy and reforms	Assist with implementation of LTO	-	12	12	1	-	14	14	1	10	14	24	1	100%	May 18 - 31, 2021 (remote)	3 - Moderately COVID Related	LTO implemented by 4/30/22	Support to include training of LTO staff	May 3 - 14, 2021 (remote)	Eysselein/ 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	Review reform progress	10	-	10	1	10	-	10	1	-	-	-	-	0%	Cancelled		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Jan 10 - 14, 2022 (in- country)	Eysselein/ Williams
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Implementation strategies and plans for VAT finalized by 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Apr 11 - 22, 2022 (in- country)	Story
		Timor-Leste	Organizational arrangements enable more effective delivery of strategy and reforms	Diagnostic review	-	36	36	1	-	36	36	1	-	38	38	1	100%	Nov 16 - 30, 2021 (remote)	3 - Moderately COVID Related	Identify needs for modernization and reforms, agree on CD	PFTAC not involved with TL for past years	Jan 10 - 21, 2022 (in- country)	O'Keefe/ Story/ Woods
			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 Assessment	-	74	74	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		TADAT assessment completed by 12/31/21	TADAT Secretariat	Oct 4 - 29, 2021 (remote)	Martens/Middleton/ Woods
			Corporate priorities are better managed through effective risk management	Improving Risk management and compliance improvement strategy;	-	16	16	1	-	24	24	1	-	26	26	1	100%	Oct 30 - Nov 12, 2021 (remote)		An effective CIS facilitating high levels of compliance implemented by 12/31/21.	PFTAC has assisted Tonga in the development of a CIS approach, now in its second year. A review will be carried out to measure its effectiveness and suggestions for its further improvement.	Nov 29 - Dec 10, 2021 (in-country)	l Home/ Shrosbree
		Tonga	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of MoRC Corporate Strategy and Operational Plans		30	30	1	-	24	24	1	-	24	24	1	100%	Aug 9 - 20, 2021 (remote)	3 - Moderately COVID Related	New Corporate strategic plan implemented	Corporate strategic plan due for renewal	Aug 9 - 20, 2021 (remote)	Fisher/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	Review reform progress	10	-	10	1	10	-	10	1	-	-	-	-	0%	Cancelled		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Feb 7 - 11, 2022 (in- country)	Eysselein/ Williams
			Corporate priorities are better managed through effective risk management	Review and enhance the CIS (Corporate Strategy and BCP)		10	10	1	-	12	12	1	-	12	12	1	100%	Jul 26 - Aug 9, 2021 (remote)	3 - Moderately COVID Related	New CIS implemented by 12/31/21	Review of first CIS to inform wider scope CIS	Jun 7 - 18, 2021 (remote)	Fisher
		Tuvalu	Corporate priorities are better managed through effective risk management	Monitor and review implementation of CIS and Operational Plan #1	-	-	-		-	-	-	-	-	3	3	1	100%	Apr 18 - 25, 2022 (remote)	3 - Moderately COVID Related				Fisher
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10		10	1	10	-	10	1	6	-	6	1	100%	Jan 20 - 25, 2022 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Mar 14 - 17, 2022 (in- country)	Eysselein/ 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	Provide training to enable TADAT self assessment	-	10	10	1	-	10	10	1	-	6	6	1	100%	Apr 25 - 30, 2022 (remote)	2 - Indirectly COVID Related	TADAT self assessment completed by 11/30/20	Formal TADAT assessment at later stage	Aug 16 - 25, 2021 (remote)	Martens
			Support functions enable more effective delivery of strategy and reforms	Review RMS provider Master Service Agreement	-	12	12	1	-	14	14	1	-	14	14	1	100%	Aug 16 - 29, 2021 (remote)	2 - Indirectly COVID Related	RMS Master Service Agreement reviewed	Agreement signed in 2000, needs to be reviewed	Jun 14 - 25, 2021 (remote)	Grant
		Vanuatu	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop taxpayer service strategy	-	12	12	1	-	16	16	1	-	30	30	1	100%	Mar 28 - Apr 12, 2022 (remote)	3 - Moderately COVID Related	Taxpayer Service Strategy implemented by 12/31/22	Improve taxpayers services and communication.	May 17 - 28, 2021 (remote)	Vivian/ Lendon

						ay 2021 - April 2		Number of		d Inputs at Oct		Number of		d Inputs at Apr (in person-day		Number of							
TA Area	Objective	Country	Outcome Targeted	Activity	PFTAC resident	(in person-day ST experts	Total	Missions/ Activities	PFTAC resident	(in person-day ST experts	Total	Missions/ Activities	PFTAC resident	ST experts	Total		% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
			Corporate priorities are better managed through effective risk management	Reviewing and enhancing the CIS's	advisors -	16	16	1	advisors -	16	16	1	advisors -	-	-	-	0%	Cancelled		An effective CIS facilitating high levels of compliance implemented by 12/31/21.	Review of existing CIS's and compliance risks leading to renewal of CIS's	Mar 1 - 14, 2022 (in- country)	Story
			Authorities have a baseline understanding of the current state of the government's revenue																			country	
				Review reform progress	10	-	10	1	10	-	10	1	6	-	6	1	100%	Dec 15 - 23, 2021 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Apr 18 - 22, 2022 (in- country)	Eysselein/ Williams
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Strategic and operational management	4	16	20	1	-	-	-	-	-	-	-	-	0%	Merged with Leadership, Integrity and Good governance		Workshop on strategic planning delivered by 10/31/2020	As per PITAA training needs analysis priorities	Oct 2021 (remote)	Eysselein/Shrosbree
			Corporate priorities are better managed through effective risk management	Risk management and Data analysis	4	16	20	1	4	16	20	1	-	-	-	-	0%	Cancelled		Workshop on Risk Management delivered by 7/31/2021	As per PITAA training needs analysis priorities	Jul 2021 (remote)	Eysselein/Aslett/Stor y
			Organizational arrangements enable more effective delivery of strategy and reforms	PITAA Annual Meeting			-		2	-	2	1	2	-	2	1	100%	Oct 21, 2021 (remote)	1 - Not COVID Related				Eysselein/ Williams
		Regional	Corporate priorities are better managed through effective risk management	Leadership, Integrity and Good Governance	8	16	24	1	32	32	64	2	30	29	59	2	100%	Oct 27 - Nov 26, 2021 (remote)/ Feb 2 - Apr 12, 2022 (remote)	2 - Indirectly COVID Related	Workshop on leadership delivered by 1/31/2022	As per PITAA training needs analysis priorities	Jan 24 - 27, 2022 (in- country)	Eysselein/ Williams/ Shrosbree/ Vivian/ 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	Assist with finalization of ISORA 2021	-	-	-	-	-	-	-	-	-	8	8	1	100%	Dec 17, 2021 - Jan 20, 2022 (remote)	1 - Not COVID Related				Topping
Revenue Administration	Improved customs administration functions	Fiji	Trade facilitation and service initiatives better support voluntary compliance	Review of ASYCUDA and Customs Processes	-	-	-	-	-	-	-	-	-	60	60	1	100%	Feb 7 - Apr 29, 2022 (remote)	1 - Not COVID Related				Kerswell/ Norkunas
Revenue Administration	Strengthened core tax administration functions		A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthen Debt and Returns management	-	12	12	1	-	14	14	1	-	14	14	1	100%	Jun 8 - 21, 2021 (remote)	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	May 24 - Jun 4, 2021 (remote)	Field
			Strengthen core tax functions	Developing Standard Operating procedures for core tax functions	-	32	32	1	16	45	61	1	16	45	61	1	100%	Jul 14 - 29, 2021 (remote)	1 - Not COVID Related	SOP's approved and implemented	RMD does not have standardized core tax procedures in place	Jun 28 - Jul 13, 2021 (remote)	Bell/Eysselein/ Shrosbree/Williams
		Cook Islands			-	-	-	-	-	54	54	1	-	45	45	1	100%	Feb 14 - Mar 15, 2022 (remote)	1 - Not COVID Related				Bell/ Field/ Vivian
			Audit and other verification programs more effectively ensure accuracy of reporting	Audit skill development	-	24	24	1	-	24	24	1	-	-	-	-	0%	Cancelled		Audit skills development program completed	Auditor skill level low	Sep 13 - 24, 2021 (remote)	Bell/Matthews
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit function	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jan 31 - Feb 11, 2022 (in-country)	Home
			Audit and other verification programs more effectively ensure accuracy of reporting	Review AEOI Process	-	-	-	-	-	-	-		-	15	15	1	100%	Feb 7 - 28, 2022 (remote)	1 - Not COVID Related				Velji
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthen Debt and Returns management	-	12	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Oct 25 - Nov 5, 2021 (remote)	Field
			Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer services and communication	-	32	32	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Increase in voluntary compliance and decrease in number of taxpayer complaints	Taxpayer services and communication important in COVID-19 context and to improve voluntary compliance	Nov 1 - 12, 2021 (in- country)	Vivian/Williams
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening tax audit	-	12	12	1	-	-	-	-		-	-	-	0%	Shifted to FY23		Quality of audits improved	Audit case work to be improved as requested by authorities	Jan 17 - 28, 2022 (in- country)	STX
			Audit and other verification programs more effectively ensure accuracy of reporting	Developing tax audit skills	-	24	24	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Audit skills development program completed	Skills level of auditors needs to be improved	Jul 26 - Aug 6, 2021 (remote)	Bell/Matthews
		Kiribati	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening tax audit with focus on tax audit methods to detect undeclared income	-	15	15	1	-	15	15	1	-	-	-	-	0%	Cancelled		The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	Follow up to training program delivered in FY 21	Oct 25 - Nov 5, 2021 (remote)	Bell
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law, Taxpayer services initiatives to support voluntary compliance are strengthened	Improving tax arrears and returns management Improve core tax functions	-	14	14	1	-	12	12	1	-	-	-	-	0%	Cancelled		(1) On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions. (2) Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 12 - 23, 2021 (remote)	Piper
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function (challenges posed by cash economy)	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	Focus on small, medium and large businesses, tax avoidance/evasion and computer assisted audit techniques as well as investigation techniques.	Nov 15 - 26, 2021 (in- country)	Sutherland
		Nauru	Strengthen core tax functions	Improve taxpayer services, debt and returns management and audit function		16	16	1	-	24	24	1	-	-	-	-	0%	Cancelled		Taxpayer services, on-time filing and payments and audit operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	Further support to improve core tax functions required	March 7 - 18, 2022 (in- country)	Fisher/ <mark>STX</mark>
		Niue	Strengthen core tax functions	Improve taxpayer services, debt and returns management and audit function	-	6	6	1	-	24	24	2	-	12	12	1	100%	Sep 27 - Oct 8, 2021 (remote)	3 - Moderately COVID Related	Taxpayer services, on-time filing and payments and audit operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.		Oct 25 - Nov 2, 2021 (remote)	Shrosbree
		Palau	Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services, debt and returns management	-	8	8	1	-	8	8	1	-	-	-	-	0%	Cancelled		Taxpayer Services, on-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current taxpayer services as well as returns and payment compliance levels.	Aug 16 - 13, 2021 (remote)	Lawrence
			Taxpayer services initiatives to support voluntary compliance are strengthened	Support implementation of taxpayer services strategy	-	16	16	1	-	16	16	1	-	-	-	-	0%	Shifted to FY23		Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	Assistance with improving taxpayer services requested by authorities	Feb 7 - 18, 2022 (in- country)	Lendon/ Vivian

/						y 2021 - April 2			Updated	I Inputs at Oct	31, 2021			l Inputs at Apr									
TA Area	Objective	Country	Outcome Targeted	Activity	PFTAC	(in person-day		Number of Missions/ Activities	PFTAC	in person-days		Number of Missions/ Activities	PFTAC	in person-day	-	Number of Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
					resident advisors	ST experts	Total	, interviews	resident advisors	ST experts	Total	, lettinico	resident advisors	ST experts	Total	, icumico							
			The integrity of the taxpayer base and ledger is strengthened	Complete the cleansing of taxpayer register and introduce new business processes to ensure the register remains up to date	-	32	32	2	-	-	-	-	-	-	-	-	0%	Shifted to FY23		More accurate and reliable taxpayer information held in centralized database by 10/31/22	Work has commenced on cleansing the taxpayer register of ceased and inactive cases.	Nov 22 - Dec 3 (in- country), Mar 21 - Apr 1, 2022 (in-country)	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Assistance with implementation of the taxpayer service strategy	-	32	32	1	-	24	24	1	-	-	-	-	0%	Shifted to FY23		Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	New taxpayer services strategy to be implemented	Nov 29 - Dec 10, 2021 (in-country)	l O'Keefe/ Lendon
		Samoa	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthening return filing and tax arrears management	-	16	16	1	-	12	12	1	-	-	-	-	0%	Shifted to FY23		On-time filing and payments operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	Training for collectors to be part of TA	Feb 14 - 25, 2022 (in- country)	Field
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening audit and optimizing TIMS	-	12	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		The audit function operating at improved efficiency levels by 4/30/2022 and measured against TADAT dimensions.	Management of TIMS data and case selection key focus	Jun 14 - 25, 2021 (remote)	Bell
			Taxpayer services initiatives to support voluntary compliance are strengthened	Assistance with implementation of the taxpayer service strategy	-	24	24	1	12	12	24	1	-	-	-	-	0%	Cancelled		Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	Assistance with improving taxpayer services requested by authorities	Jul 12 - 23, 2021 (remote)	Vivian/Williams
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	12	12	1	-	12	12	1	-	-	-	-	0%	Cancelled		The audit function operating at improved efficiency levels by 12/2/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Aug 16 - 27, 2021 (remote)	Sutherland
			Taxpayer services initiatives to support voluntary compliance are strengthened	Enhance public information and website	-	-	-	-	-	-	-	-	-	12	12	1	100%	Feb 7 - 18, 2022 (remote)	2 - Indirectly COVID Related				O'Keefe
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Improving debt and returns management	-	16	16	1	-	12	12	1	-	-	-	-	0%	Shifted to FY23		On-time filing and payments operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jan 24 - Feb 4, 2022 (in-country)	Field/ Lendon
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function and optimize VAT POS (Development of POS Guidelines)	-	16	16	1	-	12	12	1	-	12	12	1	100%	Aug 21 - Sep 1, 2021 (remote)		The audit function operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.		Feb 21 - Mar 4, 2022 (in-country)	Fisher
		Tuvalu	Strengthen core tax functions	Improve taxpayer services, return filing and tax arrears management and audit	-	12	12	1	-	12	12	1	-	12	12	1	100%	Jan 27 - Feb 18, 2022 (remote)		Core tax functions operating at improved efficiency levels by 4/30/2021 and measured against TADAT dimensions.	The authorities have requested TA to assist in improving tax audit and skills level of auditors	Oct 11 - 22, 2021 (remote)	Fisher
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening audit and audit skills development	-	12	12	1	-	12	12	1	-	14	14	1	100%	Feb 2 - Mar 2, 2022 (remote)		The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Nov 15 - 26, 2021 (remote)	Home
				Strengthening return filing and tax arrears management	-	12	12	1	-	40	40	1	-	40	40	1	100%	Sep 6 - 25, 2021 (remote)	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	Training for collectors to be part of TA	Oct 4 - 15, 2021 (remote)	Field/ Lendon
			Audit and other verification programs more effectively ensure accuracy of reporting	Workshop on Tax Investigations - VAT (joint with OCO and PITAA)	5	20	25	1	5	20	25	1	-	-	-	-	0%	Cancelled		Workshop on VAT tax Investigations delivered by 2/28/21	Workshop delivered in terms of training needs identified and agreement with OCO	Nov 2021 (in-country)) Williams/ Hamilton Kerswell
		Regional	The integrity of the taxpayer base and ledger is strengthened	Workshop on Taxpayer Register and Data Cleansing	-	-	-	-	-	30	30	1	-	24	24	1	100%	Nov 9 - 20, 2021 (remote)	2 - Indirectly COVID Related				Clayton/ Vivian
			Taxpayer services initiatives to support voluntary compliance are strengthened	Effective Taxpayer Services and Communication	3	20	23	1	-	24	24	1	-	24	24	1	100%	Aug 17 - 19, 2021/ Aug 24 - 25, 2021 (remote)	3 - Moderately COVID Related	Workshop on taxpayer services delivered by July 21	As per PITAA training needs analysis priorities	Jul 2021 (remote)	Vivian/ Lendon
				Total Days:	126	1099	1225	74								_						-	
				Updated Mid-FY22 Workplan:		-			151	999	1150	64	7										
				Increase from Baseline Plan:					20%	-9%	-6%	-14%]										
				Delivered by Oct 31:					38	318	356	16	4										
				Percent of <u>Original</u> Plan delivered by Oct 31					30%	29%	29%	22%	4										
				Percent of <u>Revised</u> Plan delivered by Oct 31					25%	32%	31%	25%											

Final Outturn:

Percentage of Mid-Year Revis

Percentage of Original Plan:

Revenue Administration	Legal	Cook Islands	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols		-	20	20	2	-	20	20	2	-	10	10	1	100%	Jan 24 - Feb 2, 2022 (remote)	2 - Indirectly COVID Related	Tax Administration Act finalized by 12/31/22	PFTAC is supporting a request by the authorities to modernize their tax laws.	May 24 - Jun 2, 2021 (remote)/ Sep 8 - 17, 2021 (remote)	Burns
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Rewrite of the tax administration act	-	14	14	2	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Tax administration act implemented by 12/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jul 26 - Aug 6, 2021 (remote)	Burns
		Fiji	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalize VAT Bill	-	-	-	-	-	12	12	1	-	10	10	1	100%	Nov 15 - 24, 2021 (remote)	2 - Indirectly COVID Related				Burns
		Kiribati	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Tax legislation reforms with focus on simplification for small taxpayers	-	10	10	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Small taxpayer tax implemented 4/30/22	PFTAC is supporting a request by the authorities to modernize their tax laws.	Oct 4 - 13, 2021 (remote)	Burns
		Niue	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization of income tax rewrite	-	10	10	1	-	4	4	1	-	4	4	1	100%	Oct 4 - 7, 2021 (remote)	2 - Indirectly COVID Related	Income tax rewrite finalized by 11/30/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Feb 7 - 16, 2022 (in- country)	Burns
		Palau	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international	Regulations for the PGST and business profit		14	14	2	-	2	2	1	-	2	2	1	100%	Sep 28 - 29, 2021 (remote)		Regulations of PGST and business profit tax finalized by 10/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jul 5 - 18, 2021 (remote)	Burns
		, alau	protocols	tax		14	14	2	-	12	12	1	-	-	-	-	0%	Cancelled					Burns

1150	64
-6%	-14%
356	16
29%	22%
31%	25%

	108	854	962	43
vised Plan:	72%	85%	84%	67%
:	86%	78%	79%	58%

						y 2021 - April 2 in person-day		Number of		d Inputs at Oct (in person-day		Number of		d Inputs at Ap (in person-day		Number of							
TA Area	Objective	Country	Outcome Targeted	Activity	PFTAC resident advisors	ST experts	Total	Missions/ Activities	PFTAC resident advisors	ST experts	Total	Missions/ Activities	PFTAC resident advisors	ST experts	Total	Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
		Samoa	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	BEPS Implementation	-	10	10	1	-	10	10	1	1	10	10	1	100%	Nov 22 - Dec 6, 2021 (remote)	2 - Indirectly COVID Related		PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 21 - 30, 2021 (remote)	Burns
		Timor-Leste	hetter aligned with modern standards and international	Prepare amendments to the Taxes and Duties Act to implement the Electronic Tax System	-	-	-	-	-	-	-	-	4	8	8	1	100%	Apr 4 - 18, 2022 (remote)	2 - Indirectly COVID Related				Aw
		Tours		Review of Revenue Services Administration Bill and POS Regulations	-	-	-	-	-	10	10	1	-	-	-	-	0%	Shifted to FY23					Burns
		Tonga	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization of consumption tax rewrite	-	10	10	1	-	-	-	-	-	-	-	-	0%	Shifted to FY23		Consumption tax rewrite implemented by 12/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Sep 13 - 22, 2021, (remote)	Burns
			-	TOTAL	0	88	88	10		-	-			-	-		-	-					
				Updated Mid-FY22 Workplan:					-	70	70	8											

Increase from Baseline Plan:

Delivered by Oct 31:

Percent of Original Plan delivered by Oct 31

Percent of Revised Plan delivered by Oct 31

Final Outturn: Percentage of Mid-Year Revi Percentage of Original Plan:

20%

-

-

-

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					•		
TOTAL	126	1187	1313	84			
Updated Mid-FY22 Workplan:					151	1069	
Increase from Baseline Plan:					20%	-10%	Γ
Delivered by Oct 31:					38	332	Γ
Percent of Original Plan delivered by Oct 31					30%	28%	Γ
Percent of <u>Revised</u> Plan delivered by Oct 31					25%	31%	

Final Outturn: Percentage of Mid-Year Revi Percentage of Original Plan:

70	70	8
-20%	-20%	-20%
14	14	3
16%	16%	30%
20%	20%	38%

	-	44	44	6
evised Plan:	-	63%	63%	75%
n:	-	50%	50%	60%

1220	72
-7%	-14%
370	19
28%	23%
30%	26%

	108	898	1006	49
evised Plan:	72%	84%	82%	68%
n:	86%	76%	77%	58%