

FY19 PFTAC Work Plan - May 2018 to April 2019: Niue - MID-YEAR UPDATE

TA Area	Objective	Country	Outcome Targeted	Activity	May 2018 - April 2019 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 3, 2018 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Oct	Delivery Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total							
					Real Sector Statistics	1. Strengthen compilation and dissemination of data on macroeconomic and financial statistics for decision making according to the relevant internationally accepted statistical standard, including developing/improving statistical infrastructure, source data, serviceability and/or metadata.	Niue		1.3 Staff capacity increased through training, especially on developing source data, compilation methods, and dissemination	Build independent compilation capacity								
			1.4 Data are compiled and disseminated using the concepts and definitions of the latest manual/guide.	Assist with benchmarking and rebasing	-	20	20	1	0	20	20	1	0%	Feb 2019	Relative to the baseline, deviations from 2008 SNA are reduced and/or eliminated by February 2019	• Rebasing plan set out (Feb 2019) • Derivation of 2013 informal sector benchmarks using HIES 2012-13 (Feb 2019) • Derivation of formal sector benchmarks (Feb 2019) • Rebased GDP(P) estimates drafted (Feb 2019)		Freeman, Russel
			1.18 A new data set has been compiled and disseminated internally and/or to the public	Provide supplementation to produce latest GDP estimates										New national accounts statistics, as set out in the latest System of National Accounts (2008) manual, are available by February 2019	• New estimates for 2017, plus potential revisions, completed with significant PFTAC supplementation (February 2019) • Compilation of 2018 estimates significantly completed with PFTAC supplementation (February 2019)			
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Niue	1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Facilitate implementation of the new function based structure.	4	-	4		0	5	5	1	0%	Apr 27 - May 1, 2019	An organizational structure in place and suitably staffed by 6/30/2018.	Niue recently introduced a function bases structure and will require further assistance to ensure its successful implementation. BTB with compliance mission	8/25/2018 - 8/28/2018	Shrosbree
	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Niue	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.	4	-	4		0	4	4			Apr 15 - 18, 2019	On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes an arrears and returns management function.	8/13/2018 - 8/16/2018	
			2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.	5	-	5		0	5	5	1	0%	Apr 19 - 23, 2019	On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes an arrears and returns management function.	8/17/2018 - 8/21/2018	Shrosbree
			2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.	3	-	3		0	3	3			Apr 24 - 26, 2019	Taxpayer services strategy and function in place by 12/31/2019 and measured against TADAT dimensions.	Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes a taxpayer services function.	8/22/2018 - 8/24/2018	
Totals:					16	20	36	2	0	37	37	3						

Updated Plan Total Days: 0 37 37 3

Delivered by Oct 31: 0 0 0 0
Percentage of Revised Plan: 0% 0% 0% 0%

Tax Policy/ Legal	Legal	Niue	1.8 Legal drafting - Income Tax	Modernizing tax laws.		10	10	1	0	11	11	1	100%	May 29 - Jun 8, 2018	Modernized laws implemented by 30/6/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	6/18/2018 - 6/27/2018	Burns
		Niue	1.8 Legal drafting - Income Tax	Finalizing income tax laws.					0	10	10	1	0%	Nov 5 - 12, 2018	Modernized laws implemented by 30/6/2019	PFTAC is supporting a request by the authorities to modernize their tax laws.		Burns

Updated Plan Total Days: 0 21 21 2

Delivered by Oct 31: 0 11 11 1
Percentage of Revised Plan: 0% 52% 52% 50%