

FY20 PFTAC Work Plan - May 2019 to April 2020: Niue - FINAL OUTTURN AS AT APRIL 2020

TA Area	Objective	Country	Outcome Targeted	Activity	May 2019 - April 2020 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2019 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Oct	Updated Inputs at Apr 30, 2020 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Apr	Delivery Status	Milestones	Comments	Planned Date	Experts		
					PFTAC resident advisors	ST experts	Total		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	0	12	12	1	-	16	16	1	0%	-	-	-	-	0%	Cancelled	• NA training on 2008 SNA principles and usage of administrative data for both compilers		Mar-20	Scheiblecker		
			1.4 Data are compiled and disseminated using the concepts and definitions of the latest manual/guide.	Assist with benchmarking and rebasing																				1.18 A new data set has been compiled and disseminated internally and/or to the public	Provide supplementation to produce latest GDP estimates
Public Financial Management	1. Improved laws and effective PFM institutions	Niue	1.1 Legal Framework enacted	Draft new PFM Bill	5	15	20	2	5	20	25	2	50%	5	12	17	1	100%	Aug 2 - 9, 2019	Draft PFM legislation circulated for comments	STX Days: 1 mission of 5 days (noting flights are not daily) 2 travel days 8 days pre and post mission for preparation of draft bill	Aug-19	Neves/ Mckenzie		
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Niue	1.2.1 - 1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Facilitate implementation of new organizational structure	0	5	5	1	-	-	-	-	0%	-	-	-	-	0%	Cancelled	An organizational structure in place and suitably staffed by 6/30/2020.	Niue recently introduced a function bases structure and will require further assistance to ensure its successful implementation.	Aug-19	Lawrence		
			1.1 - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	0	2	1	1	-	-	-	1	0%	-	-	-	-	0%	Cancelled	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that need to be reviewed	Nov-19	Eysselein	
	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Niue	2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing (include attachments from FRCS)	0	3	3							0%	-	-	-	-	0%	Shift to FY21	On-time filing operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Visit included under objective 1 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.	Aug-19	Lawrence	
			2.4.1 - 2.4.3 A larger proportion of taxpayers meet their payment obligations as required by law	Improve on-time payment and management of tax arrears (include attachments from FRCS)	0	3	3								0%	-	-	-	-	0%	Shift to FY21	On-time payment operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 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.	Aug-19	Lawrence
			2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Strengthen taxpayer services (include attachments from FRCS)	0	5	5								0%	-	-	-	-	0%	Shift to FY21	Taxpayer services strategy and function in place by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 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.	Aug-19	Lawrence
			2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3		3								0%	-	-	-	-	0%	Cancelled	Review overall reform progress and status of PFTAC recommendation	Visit included under objective 1 PFTAC has provided TA across objective 2 that needs to be reviewed	Nov-19	Eysselein
TOTAL					10	43	53	5																	
Updated Plan Total Days									6	36	42	4													
Delivered by Oct 31:									5	12	17	1													
Percentage of Revised Plan:									83%	33%	40%	25%													

Revenue Administration	Legal	Niue	1.8. Effective implementation of a new tax or modernized legislation	Finalize renewal of Income Tax Act and Tax Administration Act	0	18	18	1	-	2	2		100%	-	2	2		100%	May 15 - 16, 2019	Modernized laws implemented by 30/6/2020.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Oct-19	Burns
TOTAL					0	18	18	1															

Updated Plan Total Days					0	2	2	0										
-------------------------	--	--	--	--	----------	----------	----------	----------	--	--	--	--	--	--	--	--	--	--

Delivered by Oct 31:					0	2	2	0										
Percentage of Revised Plan:					0%	100%	100%	0%										

TOTAL					10	61	71	6										
--------------	--	--	--	--	-----------	-----------	-----------	----------	--	--	--	--	--	--	--	--	--	--

Updated Plan Total Days					6	38	44	4										
-------------------------	--	--	--	--	----------	-----------	-----------	----------	--	--	--	--	--	--	--	--	--	--

Delivered by Oct 31:					5	14	19	1										
Percentage of Revised Plan:					83%	37%	43%	25%										

Actual Outturn at April 30, 2020:

Percentage of Mid-Year Revised Plan:

Percentage of Original Plan:

5	14	19	1
83%	37%	43%	25%
50%	23%	27%	17%