

FY20 Work Plan - May 2019 to April 2020: Revenue Administration - FINAL OUTTURN AS AT APRIL 2020

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	Late Adjustments - COVID-19	Milestones	Comments	Planned Date	Experts		
				PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total			PFTAC resident advisors	ST experts	Total										
1. Strengthened revenue administration management and governance arrangements	Cook Islands	1.1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Review Implementation Strategic and Operational Plan	-	18	18	1	-	18	18	1	100%	-	18	18	1	100%	Jun 3 - 14, 2019		Provide the authorities with a diagnostic report that advise where to further improve revenue administration.	Conduct high level diagnostic and provide recommendation to further improve revenue administration	Aug-19	McNeill		
		1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Design Function Based Organizational Structure	-	16	16	1	-	32	32	2	100%	-	23	23	2	100%	Jul 30 - Aug 9, 2019/ Mar 2 - 8, 2020	Remote from NZ	Function based structure introduced by 12/31/2020	Function based structure currently being implemented to support overall reforms	Sep-19	Shrosbree		
		1.1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Review organization modernization project plan and institutionalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	Oct 21 - Nov 1, 2019		Taxpayer services strategy and function in place by 31/12/2019 and measured against TADAT dimensions.	Cook Islands 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.		Shrosbree	
		1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Design Compliance Improvement Strategy	-	12	12	1	-	16	16	1	0%	-	-	-	-	0%	Cancelled		An effective CIS facilitating high levels of compliance.	CIS developed to improve monitoring and evaluation of compliance risk mitigation	Nov-19	Shrosbree		
		1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	2	-	2	1	0%	-	-	-	-	0%	Cancelled	Cancelled	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that needs to be reviewed	Oct-19	Eysselein		
		1.1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Tax Policy Review	-	-	-	-	-	16	16	1	0%	-	-	-	-	0%	Shift to FY21	Remote from Australia						Mullins
		1.3 Support functions enable more effective delivery of strategy and reforms.	Procurement and specifications of new IT System	-	-	-	-	-	16	16	1	0%	-	16	16	1	100%	Feb 10 - 21, 2020							
	Fiji	1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Review compliance improvement strategy (CIS)	-	16	16	1	-	16	16	1	100%	-	16	16	1	100%	Jun 3 - 14, 2019		An effective CIS facilitating high levels of compliance.	PFTAC has assisted Fiji in the development of a CIS approach now in its third year. A review will be carried out to measure its effectiveness and suggestions for its further improvement.	Jun-19	Aslett		
		1.7.1 Corporate priorities are better managed through effective risk management	Review and further enhance Public and Private Ruling Program	-	18	18	1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21		A disputes resolution process in place by 12/31/20.	Work has commenced on a disputes resolution process but additional technical assistance is needed to support implementation.	Jul-19	Middleton		
		1.3.3 Effective implementation of a new tax or modernized legislation	IT Quality Assurance review	-	18	18	1	-	18	18	1	100%	-	34	34	2	100%	Jun 3 - 14, 2019/ Jan 13 - 24, 2020		Quality assurance review completed	Recommendations to FRCS on business issues resolution and high-risk areas	May-19	Norkunas		
		1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Develop industry partnership strategy	-	16	16	1	-	16	16	1	0%	-	-	-	-	0%	Cancelled		Industry partnership developed by 31/12/2019	Design industry partnership strategy to improve compliance	Jun-19	Shrosbree		
	FSM	1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	2	-	2	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	Jan-20	Eysselein		
		1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	1	-	1	1	-	24	24	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	Sep-19	Story/ Piper		
	Kiribati	1.1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Review organization modernization project plan and institutionalized	-	6	6	2	-	4	4	2	50%	-	4	4	2	100%	Sep 2 - 3, 2019/ Feb 6 - 7, 2020		Effective implementation of the modernization strategy and noticeable reforms efforts achieved by 12/31/2020.	reform plan is in place and with a strong governance framework will provide for better outcomes.	Sep-19/ Feb-20	Scott		
		1.5.1 Corporate priorities are better managed through effective risk management	Review compliance improvement strategy pilot project	-	13	13		-	10	10		50%	-	10	10		100%	Sep 13 - 18, 2019/ Feb 17 - 19, 2020		The two compliance improvement pilot projects show improved compliance levels by 12/31/2019.	Visits included under 1.2.2. An expanded compliance improved strategy will be implemented once the pilots are successfully implemented	Sep-19/ Feb-20	Scott		
	Marshall Islands	1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	1	-	1	1	100%	1	-	1	1	100%	Sep 23 - 24, 2019		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that need to be reviewed	May-19	Eysselein		
		1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Review compliance improvement strategy	-	16	16	1	-	6	6		0%	-	3	3		100%	Sep 5 - 6, 2019		An effective CIS facilitating high levels of compliance.	PFTAC has assisted in the development of a CIS approach. A review will be carried out to measure its effectiveness and suggestions for its further improvement.	Jul-19	Piper		
		1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	1	-	1	1	1	-	1	1	100%	1	-	1	1	100%	Sep 9 - 11, 2019		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that need to be reviewed	Sep-19	Eysselein		
	Nauru	1.2.1 - 1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Review organizational arrangements	-	5	5	1	-	5	5	1	100%	-	13	13	2	100%	Sep 18 - 24, 2019/ Mar 2 - 13, 2020	Remote from Fiji	An organizational structure in place and suitably staffed by 6/30/2020.	Review structure to ensure appropriate institutional settings are in place	Jun-19	Fisher		
1.8.1 Effective implementation of a new tax or modernized legislation		Pacer Plus mission	-	-	-	1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21		Modernized laws implemented by 30/6/2021.	Provide authorities with options to recoup losses from trade taxes- HQ mission	TBD	Jenkins			
Niue	1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations, overlapping with STX review of organizational arrangements	2	-	2	1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21		Reform strategy in place.	Niue has made good reform progress which is being supported through a resident advisor.	Jun-19	Eysselein			
	1.2.1 - 1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Facilitate implementation of new organizational structure	-	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			
Palau	1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	1	-	1	1	0%	-	-	-	-	0%	Cancelled	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			
	1.2.1 - 1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Review implementation of functional structure	-	11	11	1	-	8	8	1	0%	-	-	-	-	0%	Cancelled		Organizational structure in place and suitably staffed by 12/31/2020.	Palau has accepted PFTAC recommendations by implementing a function bases structure.	Aug-19	McNeill			
	1.8.1 Effective implementation of a new tax or modernized legislation	Facilitate implementation of VAT	-	18	18	1	-	-	-	-	0%	-	-	-	-	0%	Cancelled		VAT system implemented on scheduled date.	A new tax system is necessary to combat reducing grants received under the Compact arrangement.	May-19	Piper			
PNG	1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	1	-	1	1	100%	1	-	1	1	100%	May 17, 2019		Successful implementation of a reform strategy and governance framework to manage reforms.	PFTAC has provided TA across objective 1 that need to be reviewed	Nov-19	Eysselein			
	1.1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Review of MTRS	-	-	-	-	-	-	-	-	-	5	-	5	1	100%	Jan 27 - 31, 2020						Eysselein		
Samoa	1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Review industry partnership strategy	-	10	10	1	-	10	10	1	100%	-	10	10	1	100%	Aug 30 - Sep 6, 2019		An industry partnership initiative targeting high risk industry segments showing compliance improvements by 6/30/20.	An industry partnership strategy to improve compliance has been introduced but due to staff shortages has struggled to get off the ground.	Aug-19	Shrosbree			
	1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Review compliance improvement strategy	-	16	16	1	-	16	16	1	0%	-	-	-	-	0%	Cancelled	Cancelled	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	Aug-19	Matthews			
	1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	PACER Plus mission	-	-	-	-	12	24	36	1	0%	-	24	24	1	100%	Jan 20 - 31, 2020						Mullins/ Li Liu (HQ)		
Solomon Islands	1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations overlapping with STX review of core tax function	2	-	2	1	-	-	-	-	0%	-	-	-	-	0%	Cancelled		Review PFTAC recommendations and status of implementation	Review status of PFTAC recommendation	Jul-19	Eysselein			
	1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Facilitate further implementation of the large taxpayer office	-	7	7	1	-	16	16	2	50%	-	16	16	2	100%	Jul 1 - 12, 2019		Design of large taxpayer office delivered by 31/12/2019	Authorities have requested assistance in the design of large taxpayer office as part of the reforms	Jul-19	Shrosbree			
	1.2.1 - 1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Facilitate further implementation of function based structure	-	5	5		-	7	7		100%	-	7	7		100%	Jul 1 - 12, 2019		Function based structure introduced by 20/6/2020	Function based structure currently being implemented to support overall reforms	Jul-19/ Mar-20	Shrosbree			
	1.1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Facilitate design of MTRS	-	-	-	1	-	48	48	1	0%	-	-	-	-	0%	Cancelled	Cancelled	Design and implementation of an MTRS by 6/30/2020.	The authorities have requested assistance in the design of an MTRS.	Oct-19	Koupaizan/ Expert			
	1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Facilitate renewal of compliance improvement strategy	-	32	32	2	-	16	16	1	0%	-	16	16	1	100%	Nov 18 - 28, 2019	Remote from NZ	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	May-19/ Feb-20	Home			
Vanuatu	1.8.1 Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	18	18	1	-	-	-	-	0%	-	-	-	-	0%	Cancelled		Successful implementation of VAT.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Sept-19/ Feb-20	Story			
	1.1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop MTRS	-	-	-	1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21		Design and implementation of an MTRS by 6/30/2020.	The authorities have requested assistance in the design of an MTRS.	May-19	FAD			

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				PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total			PFTAC resident advisors	ST experts	Total								
1. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Timor-Leste	1.1 - 1.7. Strengthen revenue administration management and governance arrangements	Diagnostic review	-	-	-	-	8	8	1	0%	-	-	-	-	0%	Cancelled	Cancelled - Pay 3 days for Tom prep time				Story/ O'Keefe	
		1.8.1 Effective implementation of a new tax or modernized legislation	Facilitate implementation of VAT	-	36	36	2	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21	Successful implementation of VAT.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Jul-19/ Nov-19	Story	
	Tonga	1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Review and enhance implementation of large taxpayer office	-	16	16	1	-	16	16	1	100%	-	16	16	1	100%	Sep 30 - Oct 11, 2019		Plan in place to expand LTO by 31/12/2020	Strategy developed to expand number of taxpayers in the LTO	Aug-19	Sutherland
		1.5.1 - 1.5.4. Corporate priorities are better managed through effective risk management	Renew the compliance improvement strategy	-	32	32	2	-	32	32	2	50%	-	32	32	2	100%	Jul 29 - Aug 9, 2019/ Mar 2 - 11, 2020	Will go forward	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	Jun-19/ Feb-20	Home
		1.5.1 - 1.5.4. Corporate priorities are better managed through effective risk management	Review progress with implementation of the Industry Partnership - Tourism Industry	-	16	16	1	-	16	16	1	100%	-	16	16	1	100%	Sep 23 - Oct 5, 2019		An industry partnership initiative targeting high risk industry segments showing compliance improvements by 6/30/20.	An industry partnership strategy to improve compliance has been introduced but due to staff shortages has struggled to get off the ground.	Jun-19	Shrosbree
		1.1 - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations, overlapping with STX review of revenue administration, management and governance arrangement	2	-	2	1	2	-	2	1	100%	2	-	2	1	100%	Oct 16 - 17, 2019		Successful implementation of a reform strategy and governance framework.	Conduct a review of current reform initiatives and provide additional recommendations where necessary.	Jun-19	Eysselein
	Tuvalu	1.5.1 - 1.5.4. Corporate priorities are better managed through effective risk management	Review compliance improvement strategy	-	3	3	1	-	2	2	1	100%	-	2	2	1	100%	Oct 14 - 25, 2019		Current Compliance Improvement Plan is evaluated	Renewal of Compliance Improvement Plan may be needed	Oct-19	Fisher
		1.1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Review implementation of the overarching modernization plan	-	2	2	-	2	2	-	100%	-	2	2	-	100%	Oct 14 - 25, 2019		Effective implementation of the modernization strategy and noticeable reforms efforts achieved by 12/31/2019.	Visit included under 1.5.1 - 1.5.4. A reform plan is in place and with a strong governance framework will provide for better outcomes.	Oct-19	Fisher	
	Vanuatu	1.5.1 - 1.5.4. Corporate priorities are better managed through effective risk management	Review compliance improvement strategy	-	10	10	1	-	6	6	1	100%	-	6	6	1	100%	Jun 11 - 18, 2019		Current Compliance Improvement Plan is evaluated	Renewal of Compliance Improvement Plan may be needed	Dec-19	Shrosbree
		1.1 - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	2	-	2	1	0%	2	-	2	1	100%	Oct 29 - 31, 2019		Successful implementation of a reform strategy and governance framework.	Vanuatu has made good progress in implementing administrative reforms - additional TA required to further institutionalize new ways of work.	Oct-19	Eysselein
	Regional	1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	DCO Meeting	-	-	-	-	3	-	3	-	100%	3	-	3	-	100%	May 13 - 15, 2019					Eysselein
		1.2 Organizational arrangements enable more effective delivery of strategy and reforms	Managing Large taxpayers	5	9	14	1	5	9	14	1	0%	-	-	-	-	0%	Cancelled		To assist the authorities in the design of large taxpayer office as part of the reforms	The design of LTO has commenced but additional TA will be needed to ensure its successful implementation	Feb-20	Shrosbree/ Eysselein
		1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	PTAA Meeting	-	-	-	-	3	6	9	-	100%	3	6	9	-	100%	Sep 16 - 18, 2019					Eysselein/ Fisher/ Thackeray
		1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Workshop on Facilitating Effective Exchange and Use of Administrative (Tax and Social Security) Data for National Accounts	5	-	5	1	2	6	8	-	100%	2	6	8	-	100%	Sep 19 - 20, 2019		To assist the authorities compile national accounts statistics using tax data (VAT)	Joint workshop with PFM and RSS	Jul-19	Eysselein/ Fisher/ Thackeray
		1.5 Corporate priorities are better managed through effective risk management	Introducing and managing effective compliance improvement	5	9	14	1	4	10	14	1	100%	4	10	14	1	100%	Jun 17 - 20, 2019		Workshop will reemphasize the importance of an effective risk management strategy in modern tax administration.	To support effective risk management , PFTAC will facilitate a workshop to highlight compliance strategies	Mar-20	Shrosbree/ Eysselein/ Aslett
Cook Islands	2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing and management of outstanding tax returns	-	12	12	2	-	12	12	2	50%	-	12	12	2	100%	Aug 12 - 15, 2019/ Feb 3 - 6, 2020		Operational plan in place to improve on-time filing by 30/12/2019	Potential to improve on time filing which will contribute to improved levels of voluntary compliance	Apr-19/ Aug-19	Piper	
	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	-	20	20	-	20	20	-	50%	-	20	20	-	100%	Aug 16 - 23, 2019/ Feb 7 - 14, 2020		Operational plan in place to improve on-time payment 30/12/2019	Visit included under 2.3.1 - 2.3.2 Potential to improve on time payment which will contribute to improved levels of voluntary compliance	Apr-19/ Aug-19	Piper		
	2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Design Audit Plan	-	16	16	1	-	16	16	1	0%	-	16	16	1	100%	Oct 14 - 25, 2019		Risk based annual audit plan designed and implemented	TA requested to develop new generation audit plan	Jun-19	Home	
	2.2.1 - 2.2.2 Taxpayer services initiatives to support voluntary compliance are strengthened	Design Taxpayer Services Strategy	-	16	16	2	-	-	-	-	0%	-	-	-	-	0%	Substituted - Modernization Project Plan	Taxpayer services strategy and function in place by 31/12/2019 and measured against TADAT dimensions.	Cook Islands 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.	May-19	Shrosbree		
	2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3	-	1	-	1	-	0%	-	-	-	-	0%	Cancelled	Cancelled	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 2 that needs to be reviewed	Oct-19	Eysselein	
	Fiji	2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Review progress and facilitate further improvements on-time filing and management of outstanding tax returns	-	12	12	2	-	12	12	2	50%	-	6	6	1	100%	Aug 5 - 8, 2019		On-time filing operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Some gains have been made reflected in on-time filing rates but more needs to be done to improve performance in this area.	Aug-19/ Jan-20	Lawrence
		2.4.1 - 2.4.3 A larger proportion of taxpayers meet their payment obligations as required by law	Review progress and facilitate further improvements on time payment and management of tax arrears	-	20	20	-	20	20	-	50%	-	10	10	-	100%	Aug 9 - 16, 2019		On-time payment operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Visit included under 2.3.1 - 2.3.2 Progress has been made but potential to further improve.	Aug-19/ Jan-20	Lawrence	
		2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3	-	3	-	3	-	0%	-	-	-	-	0%	Cancelled	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	Sep-19	Eysselein
	Kiribati	2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing and management of outstanding tax returns	-	6	6	-	4	4	-	50%	-	4	4	-	100%	Sep 4 - 5, 2019/ Feb 8 - 9, 2020		On-time filing operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Visit included under objective 1 Potential to improve on time filing which will contribute to improved levels of voluntary compliance	Sept-19/ Feb-20	Scott	
		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	-	13	13	-	10	10	-	50%	-	10	10	-	100%	Sep 6 - 10, 2019/ Feb 10 - 14, 2020		On-time payment operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Visit included under objective 1 Potential to improve on-time Payment which will contribute to improved levels of voluntary compliance.	Sept-19/ Feb-20	Scott	
2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened		Strengthen taxpayer services	-	6	6	-	4	4	-	50%	-	4	4	-	100%	Sep 11 - 12, 2019/ Feb 15 - 16, 2020		Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 The authorities have decided to undertake administrative reforms and requested PFTAC assistance to strengthen taxpayer services.	Sept-19/ Feb-20	Scott		
2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting		Review audit plan strengthen the audit function and review implementation of audit methods	-	16	16	1	-	16	16	1	0%	-	-	-	-	0%	Cancelled	Cancelled	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.	May-19	Bell	
2.1 - 2.5. Strengthened core tax administration functions		Review reform progress and status of PFTAC Recommendations	3	-	3	-	1	-	1	-	100%	1	-	1	-	100%	Sep 23 - 24, 2019		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 2 that needs to be reviewed	May-19	Eysselein	
Marshall Islands	2.1.1 The integrity of the taxpayer base is strengthened	Review current registration processes	-	6	6	-	4	4	-	50%	-	2	2	-	100%	Aug 26 - 27, 2019		Data base kept up to date and accurate	A cleansed and accurately maintained taxpayer data base	Oct-19/ Apr-20	Piper		
	2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Review and further enhance taxpayer service function	-	6	6	-	4	4	-	50%	-	2	2	-	100%	Aug 28 - 29, 2019		Improved delivery of taxpayer services by 31/12/2019 and measured against TADAT dimensions.	Visit included under 2.1.1 A taxpayer services plan is in place but more TA is needed to institutionalize the concept.	Oct-19/ Apr-20	Piper		
	2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Review progress and facilitate further improvements on-time filing and management of outstanding tax returns	-	14	14	-	6	6	-	50%	-	3	3	-	100%	Aug 30 - Sep 1, 2019		On-time filing operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Visit included under 2.1.1 PFTAC has assisted in setting up new processes to improve efficiency levels but more work is needed to take performance to the next level.	Oct-19/ Apr-20	Piper		

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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	Late Adjustments - COVID-19	Milestones	Comments	Planned Date	Experts	
				PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total			PFTAC resident advisors	ST experts	Total									
		2.4.1 - 2.4.3 A larger proportion of taxpayers meet their payment obligations as required by law	Review progress and facilitate further improvements on time payment and management of tax arrears	-	10	10		-	6	6		50%	-	3	3		100%	Sep 2 - 4, 2019		On-time payment operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Visits included under 2.1.1 PFTAC has assisted in setting up new processes to improve efficiency levels but more work is needed to take performance to the next level.	Oct-19/ Apr-20	Piper	
		2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	2	-	2		2	-	2			100%	2	-	2		100%	Sep 9 - 11, 2019		Review overall reform progress and status of PFTAC recommendation	Visits included under 2.1.1 PFTAC has provided TA across objective 1 that needs to be reviewed	Sep-19	Eysselein
	Nauru	2.1 - 2.5. Strengthened core tax administration functions	Review core tax functions	-	6	6		-	5	5		100%	-	13	13		100%	Sep 25 - Oct 1, 2019/ Mar 2 - 13, 2020	Remote from Fiji	Core tax functions operating at improved efficiency levels	Visit included under objective 1 improved core tax functions facilitating improved compliance	Jun-19	Fisher	
		2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations, overlapping with STX review of organizational arrangements	3	-	3		-	-	-		0%	-	-	-	-		0%	Shift to FY21		Reform strategy in place.	Visit included under objective 1 Nauru has made good reform progress which is being supported through a resident advisor.	Jun-19	Eysselein
	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)	-	3	3		-	-	-		0%	-	-	-		0%	Cancelled		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)	-	3	3		-	-	-		0%	-	-	-		0%	Cancelled		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)	-	5	5		-	-	-		0%	-	-	-		0%	Cancelled		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	
	Palau	2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing and management of outstanding tax returns	-	7	7	1	-	4	4	1	100%	-	4	4	1	100%	Sep 6 - 9, 2019		On-time filing operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	A new function based structure has been introduced but more TA is needed to support implementation and new ways of work.	Jun-19	Piper	
		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	-	10	10		-	4	4		100%	-	4	4		100%	Sep 10 - 13, 2019		On-time payment operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	Visit included under 2.3.1 - 2.3.2. A new function based structure has been introduced but more TA is needed to support implementation and new ways of work.	Jun-19	Piper	
		2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Review progress and facilitate further improvements to taxpayer service	-	7	7		-	4	4		0%	-	-	-		0%	Cancelled		Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 A new function based structure has been introduced but more TA is needed to support implementation and associated new ways of work.	Aug-19	McNeill	
		2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3		-	-	-		0%	-	-	-		0%	Cancelled		Successful implementation of a reform strategy and governance framework to manage reforms.	Visit included under objective 1 PFTAC has provided TA across objective 2 that need to be reviewed	Sep-19	Eysselein	
	Samoa	2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Review progress and facilitate further improvements on-time filing and management of outstanding tax returns	-	6	6	1	-	6	6	1	100%	-	6	6	1	100%	Aug 12 - 15, 2019		On-time filing operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current compliance levels.	Jun-19	Scott	
		2.4.1 - 2.4.3 A larger proportion of taxpayers meet their payment obligations as required by law	Review progress and facilitate further improvements on time payment and management of tax arrears	-	10	10		-	10	10		100%	-	10	10		100%	Aug 16 - 23, 2019		On-time payment operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current compliance levels.	Jun-19	Scott	
		2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services	-	6	6		-	6	6		100%	-	6	6		100%	Aug 26 - 29, 2019		Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 A taxpayer services function in place with potential to further improve service delivery and an create an environment that improves voluntary compliance.	Aug-19	Shrosbree	
		2.5.1-2.5.2 Audit and other verification programs more effectively ensure accuracy of reporting	Review audit modernization plan	-	16	16	1	-	16	16	1	100%	-	16	16	1	100%	Sep 9 - 20, 2019		The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	A PFTAC audit modernization plan has been accepted by the authorities but additional TA is required to assist with implementation.	Jun-19	Sutherland	
	Solomon Islands	2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3		-	-	-		0%	-	-	-		0%	Cancelled		Review PFTAC recommendations and status of implementation	Visit included under objective 1 Review status of PFTAC recommendation	Jul-19	Eysselein	
		2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Review progress and facilitate further improvements on-time filing and management of outstanding tax returns	-	12	12	2	-	12	12	2	50%	-	6	6	1	100%	Sep 2 - 5, 2019		On-time filing operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	A PFTAC facilitated strategy has been introduced with some initial progress being made - additional TA requested by the authorities.	Jul-19/ Mar-20	Lawrence	
		2.4.1 - 2.4.3 A larger proportion of taxpayers meet their payment obligations as required by law	Review progress and facilitate further improvements on time payment and management of tax arrears	-	20	20		-	20	20		50%	-	10	10		100%	Sep 6 - 13, 2019		On-time payment operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Visit included under 2.3.1 - 2.3.2. A PFTAC facilitated strategy has been introduced with some initial progress being made - additional TA requested by the authorities.	Jul-19/ Mar-20	Lawrence	
		2.5.1-2.5.2 Audit and other verification programs more effectively ensure accuracy of reporting	Develop audit strategy and operational plan	-	32	32	2	-	16	16	1	100%	-	16	16	1	100%	Jun 3 - 14, 2019		Develop audit plan by 30/12/2019	TA requested to develop new generation audit plan	Jun-19/ Nov-19	Sutherland	
	Timor Leste	2.1 - 2.5. Strengthened core tax administration functions	Review progress and facilitate further improvements to the audit function	-	16	16	1	-	16	16	1	0%	-	16	16	1	100%	Nov 11 - Dec 6, 2019						Sutherland
		2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Review progress and facilitate further improvements to taxpayer service function	-	8	8		-	8	8		0%	-	-	-		0%	Cancelled		Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 The authorities have decided to undertake administrative reforms and requested PFTAC assistance to strengthen taxpayer services.	Jul-19/ Mar-20	Shrosbree	
		2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing and management of outstanding tax returns	-	5	5	1	-	-	-		0%	-	-	-		0%	Shift to FY21		On-time filing operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	PFTAC will assist in setting up new processes to improve efficiency levels needed to take performance to the next level.	Jun-19	McGregor	
		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	-	7	7		-	-	-		0%	-	-	-		0%	Shift to FY21		On-time payment operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	Included under 2.3.1 - 2.3.2. PFTAC will assist in setting up new processes to improve efficiency levels needed to take performance to the next level.	Jun-19	McGregor	
	Tonga	2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Strengthen taxpayer services	-	6	6		-	-	-		0%	-	-	-		0%	Shift to FY21		Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Included under 2.3.1 - 2.3.2. PFTAC will assist as TA is needed to institutionalize the concept	Jun-19	McGregor	
		2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing and management of outstanding tax returns	-	12	12	2	-	12	12	2	50%	-	9	9	2	100%	Jul 22 - Aug 2, 2019/ Apr 27 - May 8, 2020	Remote from NZ	On-time filing operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	Potential to improve on-time filing which will contribute to improved levels of voluntary compliance	May-19/ Oct-19	Scott	
		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	-	20	20		-	20	20		50%	-	14	14		100%			On-time payment operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	Included under 2.3.1 - 2.3.2. Potential to improve on-time payment	May-19/ Oct-19	Scott	
		2.5.1-2.5.2 Audit and other verification programs more effectively ensure accuracy of reporting	Review progress and further strengthen the audit function	-	16	16	1	-	16	16	1	100%	-	16	16	1	100%	Jun 10 - 21, 2019		The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	A PFTAC audit modernization plan has been accepted by the authorities but additional TA is required to assist with implementation.	Jun-19/ Oct-19	Bell	
	Tuvalu	2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations, overlapping with STX review of revenue administration, management and governance arrangement	3	-	3		1	-	1		0%	1	-	1		100%	Oct 16 - 17, 2019		Successful implementation of a reform strategy and governance framework.	Visit included under objective 1 Conduct a review of current reform initiatives and provide additional recommendations where necessary.	Jun-19	Eysselein	
		2.5. Audit and other verification programs more effectively ensure accuracy of reporting	Auditor development and training									100%	-	16	16	1	100%	Apr 27 - May 22, 2020	Remote from NZ					Bell
		2.5. Audit and other verification programs more effectively ensure accuracy of reporting	Roll-out of VAT Audit methods and toolbox									0%	-	-	-		0%	Cancelled						Haigh
		2.3.1 - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Review and improve on-time filing and management of outstanding tax returns	-	3	3		-	3	3		100%	-	3	3		100%	Oct 14 - 25, 2019		On-time filing operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 TA assistance requested by the authorities to improve current compliance levels.	Oct-19	Fisher	
	2.4.1 - 2.4.3 A larger proportion of taxpayers meet their payment obligations as required by law	Review and improve on-time payment and management of tax arrears	-	3	3		-	3	3		100%	-	3	3		100%	Oct 14 - 25, 2019		On-time payment operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 TA assistance requested by the authorities to improve current compliance levels.	Oct-19	Fisher		

FY20 Work Plan - May 2019 to April 2020: Revenue Administration - FINAL OUTTURN AS AT APRIL 2020

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	Late Adjustments - COVID-19	Milestones	Comments	Planned Date	Experts	
				PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total			PFTAC resident advisors	ST experts	Total									
2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Vanuatu	2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Review and improve taxpayer services.	-	5	5	-	2	2	1	100%	-	2	2	1	100%	Oct 14 - 25, 2019		Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 introduce a taxpayer services strategy.	Oct-19	Fisher		
			2.3. Audit and other verification programs more effectively ensure accuracy of reporting	Roll out of VAT audit toolbox	-	-	-	-	16	16	1	100%	-	16	16	1	100%	Aug 25 - Sep 7, 2019					Haigh	
		2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services	-	6	6	-	6	6	1	100%	-	6	6	1	100%	Jun 11 - 18, 2019		Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 PFTAC will continue to support Vanuatu with the implementation of a function based structure which includes a taxpayer services function.	Dec-19	Shrosbree		
		2.3.1. - 2.3.2 A larger proportion of taxpayers meet their filing obligations as required by law	Review and improve on-time filing and management of outstanding tax returns	-	6	6	-	6	6	1	100%	-	6	6	1	100%	Sep 26 - 30, 2019		On-time filing operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	PFTAC will continue to support Vanuatu with the implementation of a function based structure which includes a filing function.	Jun-19	Field		
		2.4.1 - 2.4.3 A larger proportion of taxpayers meet their payment obligations as required by law	Review and improve on time payment and management of tax arrears	-	10	10	-	10	10	1	100%	-	10	10	1	100%	Oct 1 - 10, 2019		On-time payment operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	Visit included under 2.3.1 - 2.3.2. PFTAC will continue to support Vanuatu with the implementation of a function based structure which includes an arrears collection function.	Jun-19	Field		
		2.5.1.-2.5.2 Audit and other verification programs more effectively ensure accuracy of reporting	Review the audit function	-	16	16	-	16	16	1	0%	-	16	16	1	100%	Dec 9 - 20, 2019		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.	Jun-19/ Sep-19	Home		
2.1. - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3	1	-	1	1	0%	1	-	1	1	100%	Oct 29 - 31, 2019		Successful implementation of a reform strategy and governance framework.	Visit included under objective 1 Vanuatu has made good progress in implementing administrative reforms - additional TA required to further institutionalize new ways of work.	Oct-19	Eysselein				
2.1 - 2.5 Strengthened core tax administration functions	Regional	2.1 - 2.5 Strengthened core tax administration functions	Management of Core Tax Functions for Senior Managers (Managing Modern Revenue Administration)	5	9	14	1	4	10	14	1	100%	4	10	14	1	100%	Oct 7 - 10, 2019		Senior management increased awareness of managing core tax functions	Opportunity exists to strengthen senior management ability to manage core tax functions	Nov-19	Shrosbree/ Eysselein	
			2.3 Audit and other verification programs more effectively ensure accuracy of reporting	Regional Workshop on Audit Methods and Procedures - held in Pohnpei for FSM, RMI and Palau	-	-	-	-	10	10	1	100%	-	10	10	1	100%	May 27 - 31, 2019					Home	
			2.5 Audit and other verification programs more effectively ensure accuracy of reporting	Audit Managers Workshop	5	9	14	1	5	14	19	1	0%	5	18	23	1	100%	Nov 11 - 14, 2019		Improve audit management expertise.	The audit function in PICs can be improved through enhanced management capability (identified through a Training Needs Analysis)	Jul-19	Shrosbree/ Eysselein/ Matthews
			2.3 - 2.4 2. Taxpayer services initiatives to support voluntary compliance are strengthened. A larger proportion of taxpayers meet their filing obligations as required by law	Management of Debt and Returns Workshop for Operations Managers	5	9	14	1	5	14	19	1	0%	-	18	18	1	100%	Dec 9 - 13, 2019		Improve returns and debt management capability.	Regional returns and debt management statistics show room for improvement against TADAT dimensions.	Aug-19	Piper/ Field
			2.1 . The integrity of the taxpayer base is strengthened	Management of Taxpayer Services for Operations Managers	5	9	14	1	5	14	19	1	0%	5	14	19	1	100%	Feb 24 - 27, 2020		Improve management of Taxpayer services	Opportunity exists to strengthen senior management ability to manage taxpayer services	Oct-19	Shrosbree/ Eysselein
<b>TOTAL</b>				<b>84</b>	<b>884</b>	<b>968</b>	<b>72</b>																	

Updated Mid-FY20 Workplan:	69	904	973	65
Increase from Baseline Plan:	-18%	2%	1%	-10%
Delivered by Oct 31:	24	434	458	33
Percent of Original Plan delivered by Oct 31	29%	49%	47%	46%
Percent of Revised Plan delivered by Oct 31	35%	48%	47%	51%

Final Outturn:	43	724	767	54
Percentage of Mid-Year Revised Plan:	62%	80%	79%	83%
Percentage of Original Plan:	51%	82%	79%	75%

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	Late Adjustments - COVID-19	Milestones	Comments	Planned Date	Experts						
1.8. Effective implementation of a new tax or modernized legislation	Fiji	1.8. Effective implementation of a new tax or modernized legislation	Finalize renewal of Stamp Duty and VAT legislation	-	18	18	1	-	12	12	1	100%	-	12	12	1	100%	Sep 3 - 12, 2019		Modernized laws implemented by 6/30/2020.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jul-19	Burns
			Presumptive Taxes, Mining provisions, Life Insurance, Transfer Pricing, Tax Treaties and Rulings Acts and Regulations	-	-	-	-	16	16	1	0%	-	7	7	1	100%	Apr 7 - 28, 2020	Remote from Australia					Burns
	Kiribati	1.8. Effective implementation of a new tax or modernized legislation	Facilitate implementation of seabed mining legislation. Facilitate implementation of small business tax	-	36	36	2	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21		Modernized laws implemented by 6/30/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	May-19	Burns
	Niue	1.8. Effective implementation of a new tax or modernized legislation	Finalize renewal of Income Tax Act and Tax Administration Act	-	18	18	1	-	2	2	1	100%	-	2	2	1	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
	Samoa	1.8. Effective implementation of a new tax or modernized legislation	POS Regulation	-	-	-	-	-	5	5	1	100%	-	-	-	-	0%	Cancelled					Burns
	Tonga	1.8. Effective implementation of a new tax or modernized legislation	Finalize renewal of Consumption Tax legislation	-	18	18	1	-	12	12	1	0%	-	8	8	1	100%	Nov 18 - 22, 2019		Modernized laws implemented by 30/6/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Aug-19	Burns
1.8. Effective implementation of a new tax or modernized legislation	Vanuatu	1.8. Effective implementation of a new tax or modernized legislation	Tax Administration Law and Regulation	-	-	-	-	-	5	5	1	0%	-	-	-	-	0%	Cancelled		Modernized laws implemented by 30/6/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.		Burns
			Tax Administration Law and Regulation	-	-	-	-	3	3	1	100%	-	3	3	1	100%	Jun 14 - 16, 2019		Modernized laws implemented by 30/6/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.		Burns	
<b>TOTAL</b>				<b>0</b>	<b>90</b>	<b>90</b>	<b>5</b>																

Updated Mid-FY20 Workplan:	-	55	55	4
Increase from Baseline Plan:	0%	-39%	-39%	-20%
Delivered by Oct 31:	-	22	22	1
Percent of Original Plan delivered by Oct 31	0%	24%	24%	20%
Percent of Revised Plan delivered by Oct 31	0%	40%	40%	25%

Final Outturn:	-	32	32	3
Percentage of Mid-Year Revised Plan:	0%	58%	58%	75%
Percentage of Original Plan:	0%	36%	36%	60%

Updated Mid-FY20 Workplan:	69	959	1028	69
Increase from Baseline Plan:	-18%	-2%	-3%	-10%
Delivered by Oct 31:	24	456	480	34
Percent of Original Plan delivered by Oct 31	29%	47%	45%	44%
Percent of Revised Plan delivered by Oct 31	35%	48%	47%	49%

Final Outturn:	-	32	32	3
Percentage of Mid-Year Revised Plan:	0%	58%	58%	75%
Percentage of Original Plan:	0%	36%	36%	60%

Final Outturn:	43	756	799	57
Percentage of Mid-Year Revised Plan:	62%	79%	78%	83%
Percentage of Original Plan:	51%	78%	76%	74%