### FY20 Work Plan - May 2019 to April 2020: Revenue Administration

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<td>1.1. - 1.7. Strengthen revenue administration and governance arrangements</td>
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**Notes:**
- PFTAC = Program for Technical Assistance
- STX = Strengthening Tax Administration
- PFTAC = Program for Technical Assistance
- Visits included under 1.2.2. and 1.2.3. are potential additional technical assistance areas.
- Successful implementation of a reform strategy and governance framework will provide for better outcomes.
Timor-Leste

1.1. Capacity for reform increased due to a revised strategic management framework adopted and institutionalised

1.2. Effective implementation of a new tax or administrative reform (VAT) Joint workshop with PFM and RSS Jul-19 Eysselein

1.3. Organisational arrangements enable more effective delivery of strategy and reforms

1.4. Corporate priorities are better managed through effective risk management

To support effective risk management, PFTAC will introduce a risk-based annual audit plan and a modernisation plan.

1.5. Strengthened core tax administration functions

3.1. A larger proportion of taxpayers meet their filing obligations as required by law

3.2. A larger proportion of taxpayers meet their payment obligations as required by law

3.3. Strengthened core tax administration functions

The design of LTO has commenced but additional TA will be needed to ensure its successful implementation.

Tonga

1.1. Corporate priorities are better managed through effective risk management

1.2. Capacity for reform increased due to a revised strategic management framework adopted and institutionalised

1.3. Organisational arrangements enable more effective delivery of strategy and reforms

1.5. Strengthened core tax administration functions

The authorities have requested assistance in the reform strategy and a strategic management framework adopted and institutionalised on 6/30/2020.

Tuvuca

1.1. Corporate priorities are better managed through effective risk management

1.2. Capacity for reform increased due to a revised strategic management framework adopted and institutionalised

1.3. Organisational arrangements enable more effective delivery of strategy and reforms

1.5. Strengthened core tax administration functions

1.6. Strengthened revenue administration management and governance arrangements

Revenue Administration

1.1. Strengthened core tax administration functions

A taxpayer services plan is in place but more TA is needed to institutionalise the concept.

Scottish Taxation

1.1. Strengthened core tax administration functions

1.2. Organisational arrangements enable more effective delivery of strategy and reforms

1.3. Review compliance improvement strategy

1.4. Corporate priorities are better managed through effective risk management

1.5. Strengthened core tax administration functions

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1.8.1. Effective implementation of a new tax or administrative reform (VAT) Joint workshop with PFM and RSS Jul-19 Eysselein

East Timor

1.1. Corporate priorities are better managed through effective risk management

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1.8.1. Effective implementation of a new tax or administrative reform (VAT) Joint workshop with PFM and RSS Jul-19 Eysselein

East Timor
2.1.2 A larger proportion of taxpayers meet their payment obligations as required by law:

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**Timor Leste**

2.1.2 A larger proportion of taxpayers meet their payment obligations as required by law:

- Improve on-time filing and management of outstanding tax returns.
- On-time filing operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.

Aug-19/ Oct-19 Bell

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**Nauru**

2.1.2 A larger proportion of taxpayers meet their payment obligations as required by law:

- Improve on-time filing and management of outstanding tax returns.
- On-time filing operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.

Oct-19/ Apr-20 Lawrence

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2.1.5 Strengthened core tax administration functions:

**Nauru**

- Review reform progress and status of PFTAC recommendations.
- Core tax functions operating at improved efficiency levels.

Jun-19 Eysselein

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**Timor Leste**

- Strengthen tax administration.
- Taxpayer services initiative to support voluntary compliance are strengthened.

Aug-19/ Oct-19 Bell

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2.4.1 Improving tax collection and enforcement programs:

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**Solomon Islands**

- Strengthened tax administration.

Aug-19 Sutherland

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2.3.1 A larger proportion of taxpayers meet their payment obligations as required by law:

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**Timor Leste**

- Strengthen tax administration.
- Taxpayer services initiative to support voluntary compliance are strengthened.

Aug-19/ Oct-19 Bell

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2.2.1 Taxpayer services initiatives to support voluntary compliance are strengthened:

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**Timor Leste**

- Strengthen tax administration.
- Taxpayer services initiative to support voluntary compliance are strengthened.

Aug-19/ Oct-19 Bell

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2.3.1 A larger proportion of taxpayers meet their payment obligations as required by law:

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**Pitcairn**

- Strengthen tax administration.
- Taxpayer services initiative to support voluntary compliance are strengthened.

Aug-19/ Oct-19 Bell

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2.1.5 Strengthened core tax administration functions:

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**Pitcairn**

- Review reform progress and status of PFTAC recommendations.
- Core tax functions operating at improved efficiency levels.

Aug-19/ Oct-19 Bell

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2.1.2 A larger proportion of taxpayers meet their payment obligations as required by law:

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**Solomon Islands**

- Strengthened tax administration.
- Taxpayer services initiative to support voluntary compliance are strengthened.

Aug-19/ Oct-19 Bell

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2.5.1.2.5.2 Audit and other verification programs:

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**Solomon Islands**

- Strengthened tax administration.
- Taxpayer services initiative to support voluntary compliance are strengthened.

Aug-19 Sutherland

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2.1.5 Strengthened core tax administration functions:

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**Pitcairn**

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Aug-19/ Oct-19 Bell

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Aug-19/ Oct-19 Bell

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Aug-19/ Oct-19 Bell

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Aug-19/ Oct-19 Bell

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Aug-19/ Oct-19 Bell

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Aug-19/ Oct-19 Bell
### Tuvalu

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