

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

TA Area	Objective	Country	Outcome Targeted	Activity	May 2019 - April 2020 (in person-days)			Number of Missions/ Activities	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total					
Revenue Administration	1. Strengthened revenue administration management and governance	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	Provide the authorities with a diagnostic report that advises 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	Function based structure introduced by 12/31/2020	Function based structure currently being implemented to support overall reforms	Sep-19	Shrosbree
			1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Design Compliance Improvement Strategy	-	12	12	1	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	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that needs to be reviewed	Oct-19	Eysselein
		Fiji	1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Review compliance improvement strategy (CIS)	-	16	16	1	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	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	Quality assurance review completed	Recommendations to FRCS on business issues resolution and high-risk areas	May-19	Menhard
			1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Develop industry partnership strategy	-	16	16	1	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	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	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that need to be reviewed	Sep-19	Eysselein
		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	-	6	6	2	Effective implementation of the modernization strategy and noticeable reforms efforts achieved by 12/31/2020.	A 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		The two compliance improvement pilot projects show improved compliance levels by 12/31/2019.	An expanded compliance improved strategy will be implemented once the pilots are successfully implemented	Sep-19/ Feb-20	Scott
			1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that need to be reviewed	May-19	Eysselein
		Marshall Islands	1.5.1. - 1.5.4 Corporate priorities are better managed through effective risk management	Review compliance improvement strategy	-	16	16	1	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	Story
			1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	1	-	1	1	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	An organizational structure in place and suitably staffed by 6/30/2020.	Review structure to ensure appropriate institutional settings are in place	Jun-19	Shrosbree
			1.8.1 Effective implementation of a new tax or modernized legislation	Pacer Plus mission	-			1	Modernized laws implemented by 30/6/2021.	Provide authorities with options to recoup losses from trade taxes- HQ mission	TBD	Jenkins
			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	Reform strategy in place.	Nauru has made good reform progress which is being supported through a resident advisor.	Jun-19	Eysselein
		Niue	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	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	Story
			1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that need to be reviewed	Nov-19	Eysselein
		Palau	1.2.1 - 1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Review implementation of functional structure	-	11	11	1	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	VAT system implemented on scheduled date.	A new tax system is necessary to combat reducing grants received under the Compact arrangement.	May-19	Piper
			1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	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
		Samoa	1.5.1. - 1.5.4. Corporate priorities are better managed through effective risk management	Review industry partnership strategy	-	10	10	1	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	Renew compliance improvement strategy	-	16	16	1	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	Aug-19	Story
			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	Review PFTAC recommendations and status of implementation	Review status of PFTAC recommendation	Jul-19	Eysselein
		Solomon Islands	1.2.2. Organizational arrangements enable more effective delivery of strategy and reforms	Facilitate further implementation of the large taxpayer office	-	7	7	1	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		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	Design and implementation of an MTRS by 6/30/2020.	The authorities have requested assistance in the design of an MTRS.	Oct-19	FAD		
1.5.1. - 1.5.4. Corporate priorities are better managed through effective risk management	Facilitate renewal of compliance improvement strategy		-	32	32	2	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	May-19/ Feb-20	Home		
1.8.1 Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT		-	18	18	1	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		

Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base,	Timor-Leste	1.1.2. Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop MTRS	-	-	-	1	Design and implementation of an MTRS by 6/30/2020.	The authorities have requested assistance in the design of an MTRS.	May-19	FAD
			1.8.1 Effective implementation of a new tax or modernized legislation	Facilitate implementation of VAT	-	36	36	2	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	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	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	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	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	Current Compliance Improvement Plan is evaluated	Renewal of Compliance Improvement Plan may be needed	Oct-19	Scott
			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		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	Scott
		Vanuatu	1.5.1.-1.5.4. Corporate priorities are better managed through effective risk management	Review compliance improvement strategy	-	10	10	1	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	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. Organizational arrangements enable more effective delivery of strategy and reforms	Managing Large taxpayers	5	9	14	1	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	Workshop on Facilitating Effective Exchange and Use of Administrative (Tax and Social Security) Data for National Accounts	5	-	5	1	To assist the authorities compile national accounts statistics using tax data (VAT)	Joint workshop with PFM and RSS	Jul-19	Eysselein
			1.5. Corporate priorities are better managed through effective risk management	Introducing and managing effective compliance improvement	5	9	14	1	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
		Cook Islands	2. Strengthened core functions evidenced by an accurate taxpayer base,	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	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
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		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	McGregor
2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Design Audit Plan				-	16	16	1	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	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		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	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		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		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		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	Sep-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		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.	Sep-19/ Feb-20	Scott
	2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened			Strengthen taxpayer services	-	6	6		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.	Sep-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	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	Haigh
Marshall Islands	2.1.-2.5. Strengthened core tax administration functions			Review reform progress and status of PFTAC Recommendations	3	-	3		Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 2 that needs to be reviewed	May-19	Eysselein
	2.1.1 The integrity of the taxpayer base is strengthened			Review current registration processes	-	6	6		Data base kept up to date and accurate	A cleansed and accurately maintained taxpayer data base	Oct-19/ Apr-20	Lawrence
	2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Review and further enhance taxpayer service function	-	6	6	2	Improved delivery of taxpayer services by 31/12/2019 and measured against TADAT dimensions.	Visits 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	Lawrence		
	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		On-time filing 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	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	-	10	10	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	Lawrence
		2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	2	-	2	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	Core tax functions operating at improved efficiency levels	Visit included under objective 1 Improved core tax functions facilitating improved compliance	Jun-19	Shrosbree
		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	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	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	Story
		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	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	Story
		2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Strengthen taxpayer services (include attachments from FRCS)	-	5	5	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	Story
		2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3	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 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	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	-	10	10	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	Lawrence
		2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Review progress and facilitate further improvements to taxpayer service	-	7	7	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	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 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	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	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 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
		2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3	Review PFTAC recommendations and status of implementation	Visit included under objective 1 Review status of PFTAC recommendation	Jul-19	Eysselein
Solomon Islands		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 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	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 Develop audit plan by 30/12/2019	TA requested to develop new generation audit plan	Jun-19/ Nov-19	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	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
Timor Leste		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 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	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
		2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Strengthen taxpayer services	-	6	6	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
Tonga		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 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	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	-	20	20	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	McGregor
		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 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

			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		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
	Tuvalu		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		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	Scott
			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		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	Scott
			2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Review and improve taxpayer services,	-	5	5		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	Scott
	Vanuatu		2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services	-	6	6		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		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	McGregor
			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	1	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	McGregor
			2.5.1.-2.5.2 Audit and other verification programs more effectively ensure accuracy of reporting	Review the audit function	-	16	16	1	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		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
	Regional		2.1-2.5 Strengthened core tax administration functions	Management of Core Tax Functions for Senior Managers	5	9	14	1	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
			2.5 Audit and other verification programs more effectively ensure accuracy of reporting	Audit Managers Workshop	5	9	14	1	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
			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	Improve returns and debt management capability.	Regional returns and debt management statistics show room for improvement against TADAT dimensions.	Aug-19	Shrosbree/ Eysselein
			2.1 . The integrity of the taxpayer base is strengthened	Management of Taxpayer Services for Operations Managers	5	9	14	1	Improve management of Taxpayer services	Opportunity exists to strengthen senior management ability to manage taxpayer services	Oct-19	Shrosbree/ Eysselein
TOTAL					84	884	968	72				

Revenue Administration	Legal	Fiji	1.8. Effective implementation of a new tax or modernized legislation	Finalize renewal of Stamp Duty and VAT legislation	-	18	18	1	Modernized laws implemented by 6/30/2020.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jul-19	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	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	Modernized laws implemented by 30/6/2020.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Oct-19	Burns
		Tonga	1.8. Effective implementation of a new tax or modernized legislation	Finalize renewal of Consumption Tax legislation	-	18	18	1	Modernized laws implemented by 30/6/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Aug-19	Burns
		TOTAL					0	90	90	5		