

FY20 Work Plan - May 2019 to April 2020: Revenue Administration - MID-YEAR Update at 31Oct2019

TA Area	Objective	Country	Outcome Targeted	Activity	May 2019 - April 2020 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2019 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Oct	Delivery Status	Milestones	Comments	Planned Date	Experts		
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
Revenue Administration	1. Strengthened revenue administration management and	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%	Jun 3 - 14, 2019	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	-	32	32	2	100%	Jul 30 - Aug 9, 2019/ Oct 21 - Nov 1, 2019	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	-	16	16	1	0%	Feb 3 - 14, 2020	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%	Apr 21 - 23, 2020	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%	Mar-20					Mullins
		1.3 Support functions enable more effective delivery of strategy and reforms.	Procurement and specifications of new IT System	-	-	-	-	-	-	16	16	1	0%	Jan-20						Norkunas
		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%	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%	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%	Jun 3 - 14, 2019	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%	Apr 6 - 18, 2020	Industry partnership developed by 31/12/2019	Design industry partnership strategy to improve compliance	Jun-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%	Jan 22 - 24, 2020	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 that need to be reviewed	Jan-20	Eysselein		
		FSM	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%	Feb-20	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	-	6	6	2	-	4	4	2	50%	Sep 2 - 3, 2019/ Feb 3 - 4, 2020	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	-	-	10	10	-	50%	Sep 13 - 18, 2019/ Feb 14 - 18, 2020	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	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		
		Marshall Islands	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%	Apr 15 - 17, 2020	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%	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%	Sep 18 - 24, 2019	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%	Shift to FY21	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	-	-	-	-	0%	Shift to FY21	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	-	-	-	-	0%	Shift to FY21	An organizational structure in place and suitably staffed by 6/30/2020.	Niue recently introduced a function bases structure and will require further assistance to ensure its successful implementation.	Aug-19	Lawrence		
			1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Review reform progress and status of PFTAC Recommendations	2	-	2	1	1	-	1	1	0%	Mar 30, 2020	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	-	8	8	1	0%	Feb-20	Organizational structure in place and suitably staffed by 12/31/2020.	Palau has accepted PFTAC recommendations by implementing a function bases structure.	Aug-19	TBA		
			1.8.1 Effective implementation of a new tax or modernized legislation	Facilitate implementation of VAT	-	18	18	1	-	-	-	-	0%	On-hold	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	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		
		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%	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	Renew compliance improvement strategy	-	16	16	1	-	16	16	1	0%	Feb-20	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	Aug-19	Shrosbree		
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Pacer Plus mission	-	-	-	-	12	24	36	1	0%	Jan 20 - 31, 2020					Eysselein	
			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%	Cancelled	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	-	16	16	2	50%	Jul 1 - 12, 2019/ Apr 27 - May 5, 2020	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%	Jul 1 - 12, 2019	Function based structure introduced by 20/6/2020	Visits included under 1.2.2. 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%	Feb-20	Design and implementation of an MTRS by 6/30/2020.	The authorities have requested assistance in the design of an MTRS.	Oct-19	Shrosbree/ HQ		
			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%	Nov 18 - 29, 2019	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	-	-	-	-	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.	Sept-19/ Feb-20					
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	-	-	-	-	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				
	1.1. - 1.7. Strengthen revenue administration management and governance arrangements	Diagnostic review	-	-	-	-	-	8	8	1	0%	Dec 4 - 13, 2019					Story			

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base,	Tonga	1.8.1 Effective implementation of a new tax or modernized legislation	Facilitate implementation of VAT	-	36	36	2	-	-	-	-	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	
			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%	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%	Jul 29 - Aug 9, 2019/ Feb 17 - 28, 2020	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%	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%	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%	Oct 4 - 10, 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	1	-	2	2	1	100%	Oct 4 - 10, 2020	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%	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%	Dec 16 - 18, 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	OCO Meeting	-	-	-	1	3	-	3	1	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%	Mar 9 - 13, 2020	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	PITAA Meeting	-	-	-	1	3	6	9	1	100%	Sep 16 - 18, 2019					Eysselein/ Fisher/ Thackery
			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	1	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/ Thackery	
		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%	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		
		Revenue Administration	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	-	12	12	2	50%	Aug 12 - 15, 2019/ Feb 10 -13, 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
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	1	-	20	20	1	50%	Aug 16 - 23, 2019/ Feb 14 -21, 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%	Oct 14 - 23, 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%	Cancelled	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	-	1	1	0%	Apr 21 - 23,2020	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%	Aug 5 - 8, 2019/Apr 13 16, 2020	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	1	-	20	20	1	50%	Aug 9 - 16, 2019/ Apr 17 - 24, 2020	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	1	3	-	3	1	0%	Jan 22 - 24, 2020	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	1	-	4	4	1	50%	Sep 4 - 5, 2019/ Feb 5 - 6, 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	1	-	10	10	1	50%	Sep 6 - 10, 2019/ Feb 7 -11, 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	1	-	4	4	1	50%	Sep 11 - 12, 2019/ Feb 12 - 13, 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%	Dec 2 - 13, 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.	May-19	Leano	
2.1. - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations			3	-	3	1	1	-	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	2	-	4	4	2	50%	Aug 26 - 27, 2019/ Apr 6 - 7, 2020	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	1	-	4	4	1	50%	Aug 28 - 29, 2019/ Apr 8 - 9, 2020	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	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	1	-	6	6	1	50%	Aug 30 - Sep 1, 2019/ Apr 10 - 12, 2020	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	Piper			

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					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%	Sep 2 - 4, 2019/ Apr 13 - 14, 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%	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%	Sep 25 - Oct 1, 2019	Core tax functions operating at improved efficiency levels	Visit included under objective 1 Improved core tax functions facilitating improved compliance	Jun-19	Fisher	
		Nauru	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%	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%	Shift to FY21	On-time filing operating at improved efficiency levels by 31/12/2019 and measured against TADAT dimensions.	Visit included under objective 1 Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes an arrears and returns management function.	Aug-19	Lawrence	
		Niue	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%	Shift to FY21	On-time payment operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes an arrears and returns management function.	Aug-19	Lawrence	
		Niue	2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Strengthen taxpayer services (include attachments from FRCS)	-	5	5		-	-	-		0%	Shift to FY21	Taxpayer services strategy and function in place by 31/12/2020 and measured against TADAT dimensions.	Visit included under objective 1 Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes a taxpayer services function.	Aug-19	Lawrence	
		Niue	2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3		-	-	-		0%		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%	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	
		Palau	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%	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	
		Palau	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%	Feb-20	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	TBA	
		Palau	2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3		-	-	-		0%	-	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%	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	
		Samoa	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%	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	
		Samoa	2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services	-	6	6		-	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 create an environment that improves voluntary compliance.	Aug-19	Shrosbree	
		Samoa	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%	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	
		Samoa	2.1 - 2.5. Strengthened core tax administration functions	Review reform progress and status of PFTAC Recommendations	3	-	3		-	-	-		0%	Cancelled	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	-	12	12	2	50%	Sep 2 - 5, 2019/ Mar 9 12, 2020	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/ Field	
		Solomon Islands	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%	Sep 6 - 13, 2019/ Mar 13 - 20, 2020	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/ Field	
		Solomon Islands	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%	Jun 3 - 14, 2019	Develop audit plan by 30/12/2019	TA requested to develop new generation audit plan	Jun-19/ Nov-19	Sutherland	
		Solomon Islands	2.5.1.-2.5.2 Audit and other verification programs more effectively ensure accuracy of reporting	Review progress and facilitate further improvements to the audit function	-				-	16	16	1	0%	Nov 4 - 15, 2019					Sutherland
		Solomon Islands	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%	Apr 27 - May 5, 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.	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	-	-	-		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	
		Timor Leste	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%	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	
		Timor Leste	2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Strengthen taxpayer services	-	6	6		-	-	-		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	
		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	-	12	12	2	50%	Jul 22 - Aug 2, 2019/ Dec 2 - 13, 2019	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	
		Tonga	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%	Jul 22 - Aug 2, 2019/ Dec 2 - 13, 2019	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	
		Tonga	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%	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	

FY20 Work Plan - May 2019 to April 2020: Revenue Administration - MID-YEAR Update at 31Oct2019

TA Area	Objective	Country	Outcome Targeted	Activity	May 2019 - April 2020 (In person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2019 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Oct	Delivery Status	Milestones	Comments	Planned Date	Experts		
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
			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%	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	Roll-out of VAT Audit methods and toolbox					-	16	16	1	0%	Feb 10 - 21,2020					Haigh	
		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		-	3	3		100%	Oct 4 - 10, 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%	Oct 4 - 10, 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		
			2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Review and improve taxpayer services,	-	5	5		-	2	2		100%	Oct 4 - 10, 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		
			2.5.Audit and other verification programs more effectively ensure accuracy of reporting	Roll out of VAT audit toolbox					-	16	16	1	100%	Aug 25 - Sep 7, 2019					Haigh	
		Vanuatu	2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	improve taxpayer services	-	6	6		-	6	6		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		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	1	-	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	1	-	16	16	1	0%	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		0%	Dec 16 - 18, 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		
		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%	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		
			2.5 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%	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%	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		
			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%	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	Shrosbree/ Eysselein/ 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%	Feb 24 - 27, 2020	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										

Updated Mid-FY20 Workplan:

Increase from Baseline Plan:

Delivered by Oct 31:

Percent of Original Plan delivered by Oct 31

Percent of Revised Plan delivered by Oct 31

69	904	973	65
-18%	2%	1%	-10%
24	434	458	33
29%	49%	47%	46%
35%	48%	47%	51%

TA Area	Objective	Country	Outcome Targeted	Activity	PFTAC resident advisors	ST experts	Total	Number of Missions/ Activities	PFTAC resident advisors	ST experts	Total	Number of Missions/ Activities	% of updated plan delivered at end-Oct	Delivery Status	Milestones	Comments	Planned Date	Experts
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	-	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
			1.8. Effective implementation of a new tax or modernized legislation	Presumptive Taxes, Mining provisions, Life Insurance, Transfer Pricing, Tax Treaties and Rulings Acts and Regulations					-	16	16	1	0%	Feb 3 - 14, 2020				
		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%	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	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	100%	Oct 7 - 11, 2019					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%	Nov 6 - 15, 2019	Modernized laws implemented by 30/6/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Aug-19	Burns
		Vanuatu	1.8. Effective implementation of a new tax or modernized legislation	Tax Administration Law and Regulation					-	5	5	1	0%	Dec-19	Modernized laws implemented by 30/6/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.		Burns
			1.8. Effective implementation of a new tax or modernized legislation	Tax Administration Law and Regulation				-	3	3		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	
TOTAL					0	90	90	5										

Updated Mid-FY20 Workplan:

Increase from Baseline Plan:

Delivered by Oct 31:

Percent of Original Plan delivered by Oct 31

Percent of Revised Plan delivered by Oct 31

-	55	55	4
0%	-39%	-39%	-20%
-	22	22	1
0%	24%	24%	20%
0%	40%	40%	25%

TOTAL

Updated Mid-FY20 Workplan:

Increase from Baseline Plan:

Delivered by Oct 31:

Percent of Original Plan delivered by Oct 31

Percent of Revised Plan delivered by Oct 31

69	959	1028	69
-18%	-2%	-3%	-10%
24	456	480	34
29%	47%	45%	44%
35%	48%	47%	49%