FY2020 PFTAC Work Plan - May 2019 to April 2020
Revenue - PROJECTED OUTTURN THROUGH END-APRIL 2020

1. Strengthened revenue advises where to further improve revenue administration.
2. Organizational arrangements enable more effective delivery of revenue strategy.
3. Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized.
4. Support functions enable more effective delivery of reform strategy.

**Cook Islands**
- **Objective:** Strengthen revenue administration
  - **Activities:**
    1. Diagnostic review
    2. Strengthened compliance improvement strategy
    3. Tax policy review
    4. IT quality assurance review
    5. Review reform progress and status of PFTAC
    6. Review overall reform progress and status of PFTAC

**Fiji**
- **Objective:** Strengthen revenue administration
  - **Activities:**
    1. Organizational arrangements enable more effective delivery of strategy.
    2. Large taxpayer office
    3. Taxpayer services function
    4. Tax policy review
    5. IT quality assurance review
    6. Review reform progress and status of PFTAC

**Kiribati**
- **Objective:** Strengthen revenue administration
  - **Activities:**
    1. Diagnostic review
    2. Compliance strategy
    3. Tax policy review
    4. IT quality assurance review
    5. Review reform progress and status of PFTAC

** Marshall Islands**
- **Objective:** Strengthen revenue administration
  - **Activities:**
    1. Diagnostic review
    2. Compliance strategy
    3. Tax policy review
    4. IT quality assurance review
    5. Review reform progress and status of PFTAC

**Timor-Leste**
- **Objective:** Strengthen revenue administration
  - **Activities:**
    1. Diagnostic review
    2. Compliance strategy
    3. Tax policy review
    4. IT quality assurance review
    5. Review reform progress and status of PFTAC

**Tuvalu**
- **Objective:** Strengthen revenue administration
  - **Activities:**
    1. Diagnostic review
    2. Compliance strategy
    3. Tax policy review
    4. IT quality assurance review
    5. Review reform progress and status of PFTAC
|----------|--------|-------------------|---------|----------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|

**Summary:**
- **Objective 1.1.1.1** focuses on strengthening processes for effective and efficient tax administration.
- **Objective 1.2.2** targets improving the design and implementation of risk-based tax audit strategies.

**Activities:**
- Strengthening processes:
  - Development of risk-based audit strategies.
- Audit strategies:
  - Design and implementation of audit strategies.

**Dates:**
- December 9th to 10th, 2019 (Marshall Islands)
| Objective | Country | Evidence Targeted | Industry | Activities (year and dates) | Staffing (Full Time Equivalent) (fte) | Outputs (by end of year) | Time Frame (by end of year) | Achieved (as of end of year) | Comments | Planned Date | Actual Date | Planned Date | Actual Date | Variance | Remarks |
|-----------|---------|------------------|----------|---------------------------|-------------------------------------|----------------------|-------------------|--------------------------|---------|-------------|------------|-------------|------------|-------------|---------|--------|-------|
| Improve on-time filing and management of tax returns | Vanuatu | - | - | Improve on-time filing and management of tax returns | 3 | 3 | 3 | April 6 - 17, 2020 | Remote from | Apr 10, 2020 | - | - | - | 0% | Cancelled |
| | | - | - | Improve on-time filing and management of tax returns | 3 | 3 | 3 | April 6 - 17, 2020 | Remote from | Apr 10, 2020 | - | - | - | 0% | Cancelled |
| | | - | - | Improve on-time filing and management of tax returns | 3 | 3 | 3 | April 6 - 17, 2020 | Remote from | Apr 10, 2020 | - | - | - | 0% | Cancelled |

**Note:** This table and the document are based on the data provided in the raw text. The table includes objectives, countries, evidence targeted, industries, activities (year and dates), staffing (full-time equivalent), outputs (by end of year), time frame (by end of year), achieved (as of end of year), comments, and planned and actual dates. The table is designed to help visualize and understand the progress and achievements across different areas and countries. The variance is noted where there is a difference between planned and actual outcomes.
<table>
<thead>
<tr>
<th>Objective</th>
<th>Country</th>
<th>Deliverables Targeted</th>
<th>Number of Missions/Audits</th>
<th>Total</th>
<th>Missions/Audits Delivered</th>
<th>Delivered</th>
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<th>Miscellaneous</th>
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| - 6.1.   | Fiji    | Strengthened core tax administration function | 5 | 9 | 5 | 5 | 100% | Oct 31, 2019 | Completed implementation of a reform strategy and governance framework.  
Ensure there is sound and effective implementation across all tax functions.  
Ensure the reform strategy is implemented across all tax functions.  
Ensure that the reform strategy is implemented across all tax functions.  
Ensure that the reform strategy is implemented across all tax functions. | Oct 30 | PFTAC
|           |         |                        |                          |       |                          |          |       |              |
| - 6.2.   | Fiji    | Strengthened core tax administration function | 5 | 10 | 5 | 5 | 100% | Oct 7, 2019 | Control management awareness of managing core tax functions.  
Ensure there is sound and effective implementation across all tax functions.  
Ensure the reform strategy is implemented across all tax functions.  
Ensure that the reform strategy is implemented across all tax functions.  
Ensure that the reform strategy is implemented across all tax functions. | Nov 8 | Standardized Solution
|           |         |                        |                          |       |                          |          |       |              |
| - 6.1.   | Fiji    | Strengthened core tax administration function | 5 | 10 | 5 | 5 | 100% | Oct 27, 2019 | Improved audit management expertise.  
The audit function in Fiji can be improved through auditor management capability (ensured through a Training Needs Analysis).  
Audit Managers Workshop  
Fiji‐Vic | Oct 28 | Regional Development
|           |         |                        |                          |       |                          |          |       |              |
| - 7.1.   | Fiji    | Taxpayers' understanding of tax systems and procedures | 5 | 10 | 5 | 5 | 100% | Oct 9, 2019 | Improved returns and debt management capability.  
Regional clients and debt management station (new role) for representation against "SOA" situations.  
Remote from Australia Burns | Aug 8 | They’refluid
|           |         |                        |                          |       |                          |          |       |              |
| - 8.1.   | Fiji    | Strengthened core tax administration function | 5 | 10 | 5 | 5 | 100% | Oct 17, 2019 | Improved management of taxpayer services.  
Increased efforts to strengthen systemic capability to manage taxpayer services. | Oct 18 | Standardized Solution
|           |         |                        |                          |       |                          |          |       |              |
|           | Fiji    |                |                          |       |                          |          |       |              |

**Projected Outturn by April 30, 2020:**

- Fiji
  - Missions/Audits Delivered: 5
  - Number of Updates: 5
  - Percentage of Mid-Year Revised Plan: 70%
  - Percentage of Original Plan: 57%

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**Milestones**

- **Oct 7, 2019:** Senior management increased awareness of managing core tax functions.
- **Oct 27, 2019:** Improved audit management expertise.
- **Oct 28, 2019:** Regional Development.
- **Aug 8, 2019:** They’refluid.
- **Oct 18, 2019:** Standardized Solution.

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**Activities**

- **Audit and other verification programs** effectively ensure accuracy of reporting.
- **Management of Stamp Duty and VAT Administration Act** – 1

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**Comments**

- **Recommendations**
  - 3 – 3 1 – 1
  - 0% 1 – 1
  - 100%
  - 0% 1 – 1
  - 100%