

FY2018 Projected Revenue Workplan Outturn

FY18 Work Plan - May 2017 to April 2018: Revenue Administration																					
TA Area	Objective	Country	Outcome Targeted	Activity	Planned Inputs (in person-days)			#	Updated Inputs at Nov 1 in red			#	Delivery Status	Projected Outturn to end-April (person-days - changes in red)			#	% of updated plan delivered at end-Oct	Milestones	Comments	Experts
					LTX	STX	Total		LTX	STX	Total			PFTAC resident advisors	ST experts	Total					
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Fiji	1.5 Corporate priorities and compliance better managed through risk management	Strengthen compliance risk management	-	18	18	1	-	18	18	1	Jan 2018	-	18	18	1	100%	Risk based compliance improvement strategy (customs and tax integrated) institutionalized and supported by a governance framework by 12/31/2017.	Fiji has introduced a risk based compliance strategy which needs to be further embedded and integrated with customs.	Aslett
			1.3 Support functions enable more effective delivery of strategy and reforms	Improved ICT strategies and systems support the tax administration	-	-	-	-	-	9	9	1	Aug 30 - Sept 5	-	9	9	1	100%	Implementation of a new IT system by 6/30/2020	FRCS has acquired a new IT system - PFTAC assisted in carrying out a review of the functional specifications.	Dark
		FSM	1.1 Reform strategy and implementation governance framework adopted and institutionalized	Strategy and governance arrangements in place to support reform initiatives.	5	-	5	1	5	-	5	1	May 2017	5	-	5	1	100%	Reform strategy and governance framework designed by and agreed to by 12/31/2018.	Review overall reform progress and support the development of a more structured approach to reforms.	Shrosbree
		Kiribati	1.2 Organizational arrangements enable more effective delivery of strategy and reforms	Strengthen organizational design.	-	10	10	1	-	5	5	1	Aug 22 - Sept 6	-	5	5	1	100%	An organizational structure in place and suitably staffed by 12/31/2017.	Kiribati has introduced a new structure with more TA needed to facilitate implementation.	Scott
			1.5 Corporate priorities and compliance better managed through risk management	Develop a risk based compliance improvement strategy	-	8	8	-	-	5	5	-	-	-	5	5	-	-	Risk based compliance improvement strategy adopted by 12/31/2017.	Kiribati has introduced a new structure with the next phase of modernization linked to introducing a compliance improvement strategy.	
			1.1 Develop a high level reform plan	Develop a modernization reform plan	-	-	-	-	-	5	5	-	-	-	5	5	-	-	High level modernization plan developed and introduced.	PFTAC has provided comprehensive assistance to Kiribati and a reform plan now tracks progress	
		Niue	1.2 Organizational arrangements enable more effective delivery of strategy and reforms	Strengthen organization design. BTB with mission Taxpayer Service Mission 2.2	5	-	5	1	5	-	5	1	Nov 2017	6	-	6	1	100%	An organizational structure in place and suitably staffed by 6/30/2018.	Niue has accepted PFTAC recommendations to introduce a new structure and will require additional TA moving forward.	Shrosbree
		Palau	1.1 Reform strategy and implementation governance framework adopted and institutionalized	Strategy and governance arrangements in place to support reform initiatives. Review overall reforms and governance framework.	1	-	1	1	1	-	1	1	May 12	1	-	1	1	100%	Reform strategy and governance framework designed and agreed to by 06/30/2018.	Review overall reform progress and support the development of a more structured approach to reforms. Overlaps STX mission for Organization Reform below	Shrosbree
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms	Strengthen organizational design. BTB with Taxpayer Services Mission under 2.2	-	8	8	-	-	6	6	-	May 8 - 19	-	6	6	-	-	Organizational structure in place and suitably staffed by 12/31/2018.	Palau has accepted PFTAC recommendations and implemented a function based structure	McNeill
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms	Clear separation of roles and responsibilities between HQ and operations established	-	-	-	-	-	-	-	-	Mar 26 - 30	-	5	5	-	100%	New business processes established to support development of HQ and operational roles.	Delivered remotely	McNeill
			1.8 Effective implementation of a new tax (VAT) and modernized legislation	New/modernized VAT system implemented on scheduled date (VAT Mission 1 of 2)	-	-	-	-	-	-	-	-	Dec 6-19	-	18	18	1	100%	VAT introduced and legislation introduced by 2021.	Facilitating the introduction of VAT	Piper
			1.8 Effective implementation of a new tax (VAT) and modernized legislation	New/modernized VAT system implemented on scheduled date (VAT Mission 2 of 2)	-	-	-	-	-	-	-	-	March 12 - 23	-	16	16	1	100%	VAT introduced and legislation introduced by 2021.	Facilitating the introduction of VAT	Piper
		PNG	1.1 Reform strategy and implementation governance framework adopted and institutionalized	Strategy and governance arrangements in place to support reform initiatives	-	15	15	1	-	17	17	1	July 12 - 25	-	17	17	1	100%	Strategic and modernization plan in place and supported by a governance structure by 12/31/2017	PNG has requested PFTAC assistance in renewing the strategic plan.	McNeill
			1.1 Reform strategy and implementation governance framework adopted and institutionalized	Strategy and governance arrangements in place to support reform initiatives	-	-	-	-	10	-	10	1	Aug 15 - 25	10	-	10	1	100%	MTRS adopted by 12/31/2018	PNG is considering undertaking a tax reform with IMF assistance. The MTRS was developed as a starting point.	Shrosbree
			1.1&1.2 Clear reform strategy adopted and organizational arrangements enable the more effective delivery of reforms	Strategic and operational plans adopted with appropriate institutional settings in place.	-	-	-	-	-	19	19	1	Nov 20 - Dec 8	-	19	19	1	100%	Corporate Strategy finalized by 6/30/2018 and the new structure incorporates a LTO, design unit and taxpayer services unit	These activities will take place in line with the implementation of an MTRS	McNeill
			1.3 Support functions enable more effective delivery of strategy and reforms	Improved ICT strategies and systems support the tax administration	-	-	-	-	-	14	14	1	Dec 6-19	-	14	14	1	100%	IT strategy developed by 12/31/2018	PNG will introduce a new IT system to support implementation of the MTRS	Dark

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Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Regional	1.5 OCO Annual Conference	Developing an alliance with the OCO to improve revenue administration risk management.	5		5	1	5	-	5	1	May 1 - 5	5	-	5	1	100%	Attend OCO Conference in Guam and deliver a presentation on integrated risk management.	To support DRM, PFTAC and the OCO have entered into strategic partnership to improve risk management between tax and customs departments.	Shrosbree		
			1.3 Support functions enable more effective delivery of strategy and reforms	Improved ICT strategies and systems support the tax administration											April 1-13	12	-	12	1	100%	PIC's improve IT capability to support modern tax administration by 12/31/2020.	Supporting PICs in the development of a regional IT support model that facilitates improved IT capability.	Dark
			1.5 Corporate priorities are better managed through effective risk management	Improved monitoring and evaluation of compliance risk mitigation activities											April 9 - 13	5	-	5	1	100%	Study tour to Fiji - Samoa, Tonga, Vanuatu and PNG to facilitate improved risk management capability by 12/31/2020.	Study tour to provide larger PICs with insights into improving CRM.	Shrosbree
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Key performance indicators established, regularly reported and monitored (ISORA)											April 16 - 20	5	-	5	1	100%	Fiji ISORA/ISORCA workshop to strengthen implementation of key performance indicators/performance management.	HQ and combined PFTAC initiative to strengthen key performance indicators and performance management in PICS.	Shrosbree/ Crandall/ Gavin
			1.1 - 1.7 Senior Management Team Workshop on modern revenue administration (to follow PITAA Heads Meeting)	Management of tax administration strategies and operations improve over time.	3	3	6	1	3	7	10	1	Sept 18 - 20	3	7	10	1	100%	Workshop will reemphasize the importance of a reform strategy, governance, support functions and risk management in modern tax administration.	To support management development PFTAC will reemphasize the importance of reform, governance and risk management in modern tax administration.	Shrosbree		
			RMI	1.1 Reform strategy and implementation governance framework adopted and institutionalized	Strategy and governance arrangements in place to support reform initiatives.	3	-	3	1	2	-	2	1	May 9 - 10	2	-	2	1	100%	A commitment by Government to kick start reforms by 30 June, 2017.	Review overall reform progress and support the development of a more structured approach to reforms	Shrosbree	
			Samoa	1.5 Corporate priorities and compliance better managed through risk management	Further strengthen compliance risk management.	-	18	18	1	-	18	18	1	Nov 2018	-	18	18	1	100%	Compliance risks identified and addressed through an evidenced based implemented compliance improvement strategy by 12/31/2017.	Samoa introduced a compliance improvement strategy but implementation support is required	Aslett	
				1.5 Corporate priorities and compliance better managed through risk management	Further strengthen compliance risk management.	12		12	1	7	-	7	1	Sept 21 - 29	7	-	7	1	100%	Compliance risks identified and addressed through an evidenced based implemented compliance improvement strategy by 12/31/2017.	Samoa introduced an Industry Partnership initiative - additional implementation assistance required.	Shrosbree	
			Tuvalu	1.2 Organizational arrangements enable more effective delivery of strategy and reforms	Strengthen organizational design.	12	-	12	1	10	-	10	1	Postpone to FY19	-	-	-	-	0%	Organizational structure in place and suitably staffed by 6/30/2018.	Tuvalu has accepted PFTAC recommendations to improve its current structure and adopt a more functional approach		
			Vanuatu	1.1 Reform strategy and implementation governance framework adopted and institutionalized	Review overall reforms and governance framework.	5	-	5	1	5	-	5	1	Cancelled	-	-	-	-	0%	Successful implementation of a reform strategy and governance framework to manage reforms.	Review overall reform progress and reform governance framework.		
				1.2 Multi year reform implementation plan in place	Modernization project plan in place						6	6	1	Aug 14-19		6	6	1	100%	Modernization plan leading reforms with good project management principles in place	Modernization project established and governance framework in place	McNeill	
				1.2 Organizational arrangements enable more effective delivery of strategy and reforms	Strengthen organizational design (functional structure)	-	18	18	1	-	6	6		Aug 20-25	-	6	6			Organizational structure in place and suitably staffed by 12/31/2017.	Vanuatu recently introduced a new function based structure under PFTAC guidance – additional TA is to refine the model		
				1.1, 1.5 Reform implementation plan adopted/mitigation of risks through a CIS	Further strengthen compliance risk management.	12	-	12	1	10	-	10	1	July 10-19	10	-	10	1	100%	Reform Strategy in place/Risk based compliance improvement strategy institutionalized and supported by a governance framework in line with TADAT dimensions by 12/31/2017.	A reform plan has been implemented and reviewed with progress/a compliance improvement strategy and has made some progress – TA will help institutionalize the approach.	Shrosbree	

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					LTX	STX	Total		LTX	STX	Total			PFTAC resident advisors	ST experts	Total						
Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Fiji	2.2 Taxpayer Services initiatives to support voluntary compliance strengthened	Strengthen the taxpayer services function.	-	12	12	1	-	12	12	1	Postpone to FY19	-	-	-	-	0%	Taxpayer services strategy in place and operating at improved efficiency rates in line with TADAT dimensions by 6/30/2018.	Fiji's taxpayer services initiatives are to be consolidated under a new structure. TA will be provided to assist in the process.		
			2.3 A larger proportion of taxpayers meet their filing obligations as required by law	Strengthen self-assessment to facilitate declaration of tax liabilities										Feb 5 - 16	-	14	14	1	100%	Self-assessment introduced in line with new IT system roll-out by 12/31/2020	TA will be provided to assist Fiji understand the full implications of a self-assessment system and linkages to IT capability	McNeill
			2.3 Larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing ratios over time.	-	18	18	1	-	18	18	1	March 14 - 27	-	18	18	1	100%	On-time filing operating at improved efficiency levels in line with TADAT dimensions by 12/31/2018..	On-time filing has improved but opportunity exists to further enhance performance. Additional TA will assist to further improve business processes.	Lawrence	
			2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	Strengthen audit capability and programs to ensure completeness and accuracy of reporting.	-	18	18	1	-	12	12	1	Nov 27 - Dec 8	-	12	12	1	100%	The audit function operating at improved efficiency levels in line with TADAT dimensions by 12/31/2019.	Fiji has commenced the restructuring of audit and require additional TA moving forward.	Teed	
		FSM	2.3 Larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing ratios over time.	-	9	9	1	-	6	6	1	Oct 23 - Nov 3	-	6	6	1	100%	On-time filing operating at improved efficiency levels in line with TADAT dimensions by 12/31/2019.	An environmental scan shows potential to improve on-time filing.	Lawrence	
			2.4 Larger proportion of taxpayers meet their payment obligations as required by the law	On-time payment compliance and management of arrears improves over time.	-	9	9		-	6	6			-	6	6			On-time payment operating at improved efficiency levels in line with TADAT dimensions by 12/31/2019.	An environmental scan shows potential to improve on-time payment of taxes.		
			2.2 Taxpayer Services initiatives to support voluntary compliance strengthened	Strengthen the taxpayer services function	-	14	14		-	7	7			-	7	7			Taxpayer services strategy in place and operating at improved efficiency rates in line with TADAT dimensions by 30/06/2018.	A new taxpayer services function has been established but needs to be developed.		
		Kiribati	2.1 Integrity of the registered taxpayer base strengthened	Strengthen the integrity of the registered taxpayer base	-	9	9	1	-	9	9	1	March 5 - 16	-	9	9	1	100%	An improved and more reliable and accurate taxpayer base aligned to TADAT dimensions by 12/31/2018.	Evidence suggests that TA is required in this area.	Scott	
			2.2 Taxpayer Services initiatives to support voluntary compliance strengthened	Strengthen the taxpayer services function.	-	7	7		-	7	7			-	7	7			Taxpayer services strategy in place and operating at improved efficiency levels and based on TADAT dimensions by 12/31/2018.	A new taxpayer services function has been created under a new structure. Additional TA will be provided to guide implementation		
			2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	Audit and other initiatives effectively detect inaccurate reporting.	-	10	10	1	-	5	5		March 19 - 30	-	16	16	1	100%	The audit function operating at improved efficiency levels based on TADAT foundations by 12/31/2018.	Kiribati has requested additional TA to build audit capability.	Leano	
		Niue	2.2 Taxpayer Services initiatives to support voluntary compliance strengthened	Strengthen the taxpayer services function. BTB with Organization Mission 1.2	5	-	5	-	5	-	5	-	Nov 2017	6	-	6	-	100%	Taxpayer services strategy in place by 6/30/2018 and aligned to TADAT dimensions.	A new structure to be implemented which will include setting up a taxpayer services component..	Shrosbree	
		Palau	2.2 Taxpayer Services initiatives to support voluntary compliance strengthened	Strengthen the taxpayer services function. BTB with Organization Mission 1.2	-	15	15	-	-	10	10	-	May 8 - 19	-	10	10	-	100%	Taxpayer services strategy designed by 07/31/2017 and implemented by 12/31/2017 and aligned to TADAT dimensions.	Palau has accepted PFTAC recommendations to introduce a new function based structure and will need additional TA to build an effective taxpayer services program.	McNeill	
		PNG	2.1 Integrity of the registered taxpayer base strengthened	Integrity of the registered taxpayer base strengthened.	-	15	15	1	-	-	-	-	Cancelled	-	-	-	-	0%	A reliable and accurate taxpayer base aligned to TADAT dimensions by 07/31/2018.	The current data base is corrupt - the authorities have requested PFTAC advise to rectify.		
			2.3 Larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing rates over time.															On-time filing operations based on TADAT dimensions with improvements by 6/30/2018.	The authorities have requested PFTAC TA to assist in improving on-time filing ratios.		
			2.4 Larger proportion of taxpayers meet their payment obligations as required by the law	On-time payment compliance and management of arrears improves over time															On-time payment operations based on TADAT dimensions with improvements by 6/30/2018.	The authorities have requested PFTAC assistance to improve poor on-time payment levels.		

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					LTX	STX	Total		LTX	STX	Total			PFTAC resident advisors	ST experts	Total					
Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Regional	1&2 PITAA Heads Meeting - Management and core tax functions	Reviewing regional progress during 2016/17 and planning ahead.	5		5	1	5	-	5	1	Sept 13 - 15	5	-	5	1	100%	Annual PITAA Heads Meeting (Samoa)	PFTAC supporting the development of PITAA	Shrosbree
			2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	VAT Fraud Workshop with PITAA	-	8	8	1	5	7	12	1	Aug 7 - 11	5	7	12	1	100%	PICs have little awareness of VAT fraud schemes and need to understand and build capability to address tax leakage in this area.	To support VAT risk management PFTAC will facilitate a VAT fraud workshop to highlight area of risk.	Ettridge
			2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	Management training for senior auditors and managers.	5	-	5	1	5	-	5	1	Cancelled	-	-	-	-	0%	PICs need to develop management skills to improve the management of the audit functions.	Upon the request of PICs PFTAC will facilitate a workshop geared towards improving audit management capability.	
			2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	Appropriate range of tax audits and other initiatives used to detect and deter inaccurate reporting and fraud -	-	-	-	-	-	-	-	1	March 5 - 23	-	19	19	1	100%	4 PICs have adopted new audit methods by 12/31/2020.	VAT audit capability is weak across PICs and will be strengthened through using improved audit methods to identify risks.	Haigh
			2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	Senior auditor training in the interpretation and analysis of financial statements -	-	12	12	1	-	9	9	1	July 27 - Aug 4	-	9	9	1	100%	PICs need to develop audit skills to interpret and analyze corporate financial statements to detect compliance anomalies.	The larger PICs have requested PFTAC training to develop skills that provide a better understanding of corporate financial statements and tax implications.	Teed
		RMI	2.1 Integrity of the registered taxpayer base strengthened	Strengthen the integrity of the registered taxpayer base.	-	9	9	1	-	5	5	1	Aug 28 - Sept 8	-	5	5	1	100%	A reliable and accurate taxpayer base aligned to TADAT dimensions by 12/31/2017.	The current data base is corrupt - the authorities have requested PFTAC advise to rectify.	Lawrence
			2.2 Taxpayer Services initiatives to support voluntary compliance strengthened	Strengthen the taxpayer services function.	-	7	7		-	5	5			-	5	5			Taxpayer services strategy in place by 12/31/2017 and aligned to TADAT dimensions.	Additional TA required in setting up a sustainable taxpayer services program.	
			2.3 Larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing ratios over time.	-	9	9	1	-	5	5			-	5	5			On-time filing improvements based on TADAT dimensions in place and reflected in improvements achieved by 12/31/2017.	An environmental scan shows potential to improve on-time filing.	
			2.4 Larger proportion of taxpayers meet their payment obligations as required by the law	On-time payment compliance and management of arrears improves over time.	-	7	7		-	4	4			-	4	4			On-time payment improvements demonstrated and in line with TADAT dimensions by 12/31/2017.	An environmental scan shows potential to improve on-time payment of taxes	
			2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	Strengthen audit capability and programs to ensure completeness and accuracy of reporting.	-	15	15	1	-	15	15	1	Cancelled	-	-	-	-	0%	The audit function operating at improved efficiency levels in line with TADAT dimensions by 12/31/2018.	RMI has a low audit skills base and requested TA to build capability.	
		Samoa	2.3 Larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing ratios over time	-	15	15	1	-	15	15	1	Nov 27 - Dec 8	-	15	15	1	100%	On-time filing operating at improved efficiency levels in line with TADAT dimensions and showing improvements by 6/30/2018.	The authorities have requested TA to improve on-time filing rates.	Scott
			2.4 Larger proportion of taxpayers meet their payment obligations as required by the law	On-time payment compliance and management of arrears improves over time.	-	15	15		-	15	15	1	April 16 - 27	-	15	15	1	100%	On-time payment improvements demonstrated and in line with TADAT dimensions by 12/31/2017.	Opportunity exists to further strengthen on-time payment of taxes.	
			2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	Building audit capability and programs to ensure completeness and accuracy of reporting	-	18	18	1	-	16	16	1	Cancelled	-	-	-	-	0%	The audit function operating at improved efficiency levels in line with TADAT dimensions by 12/31/2018.	Building audit capability is a long term effort which will require TA moving forward.	
		Solomon Islands	2.3 A larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing ratios over time	-	-	-	-	-	-	-	-	Feb 20 - Mar 2	-	6	6	1	100%	On-time payment improvements demonstrated and in line with TADAT dimensions by 12/31/2019.	On-time filing rates are low with potential to improve performance with the introduction of new management and business processes in line with TADAT dimensions.	Lawrence
			2.4 A larger proportion of taxpayers meet their payment obligations as required by law	On-time payment compliance and management of arrears improves over time.	-	-	-	-	-	-	-	-		-	7	7			On-time payment improvements demonstrated and in line with TADAT dimensions by 12/31/2017.	On-time payment rates are low with potential to improve performance with the introduction of new management and business processes in line with TADAT dimensions.	Lawrence

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Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Tonga	2.3 Larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing rates over time.	-	7	7	1	-	7	7	1	Cancelled	-	-	-	-	0%	On-time filing operating at improved efficiency levels in line with TADAT dimensions and showing improvements by 6/30/2018.	The authorities have requested TA to improve on-time filing rates.											
			2.4 Larger proportion of taxpayers meet their payment obligations as required by the law	On-time payment compliance and management of arrears improves over time.	-	9	9	1	-	9	9	-	-	-	-	-	-	-	The audit function operating at improved efficiency levels in line with TADAT dimensions by 12/31/2018.	Opportunity exists to further strengthen on-time payment of taxes.											
		Tonga	2.5 Audit and other verification programs more effectively ensure completeness and accuracy of reporting	Strengthen audit capability and programs to ensure completeness and accuracy of reporting.	-	-	-	-	-	12	12	1	Aug 8 -18	-	12	12	1	100%	The audit function operating at improved efficiency levels in line with TADAT dimensions by 12/31/2018.	Building audit capability is a long term effort which will require TA moving forward.	Teed										
		Vanuatu	2.3 Larger proportion of taxpayers meet their filing obligations as required by law	Improve on-time filing rates over time.	-	15	15	1	-	4	4	-	Aug 26 - Sept 1	-	4	4	-	100%	On-time filing operating at improved efficiency levels in line with TADAT dimensions and showing improvements by 12/31/2017.	Progress has been made to improve on-time filing with more work required to improve internal business processes.	McNeill										
			2.4 Larger proportion of taxpayers meet their payment obligations as required by the law	On-time payment compliance and management of arrears improves over time.	-	15	15	-	3	3	-	-	3	3	-	-	-	100%	On-time payment improvements demonstrated and in line with TADAT dimensions by 12/31/2017.	Vanuatu requested additional TA after an environmental scan showed opportunity to improve on-time payment ratios.											
Original Plan Total Days:					78	395	473	34																							
Updated Plan Total Days:									83	358	441	36																			
Delivered by Oct 31:									53	149	202																				
Percentage of Revised Plan:									64%	42%	46%																				
												Projected Outturn by April 30, 2018:				87	395	482	37												
												Percentage of Mid-Year Revised Plan:				105%	110%	110%	103%												
												Percentage of Original Plan:				112%	100%	102%	109%												