

FY22 Work Plan - May 2021 to April 2022: Revenue Administration

TA Area	Objective	Country	Outcome Targeted	Activity	May 2021 - April 2022 (in person-days)			Number of Missions/ Activities	COVID Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total						
Revenue Administration	Strengthened revenue administration management and governance arrangements	Cook Islands	Organizational arrangements enable more effective delivery of strategy and reforms	Implementation of organizational structure	-	12	12	1	2 - Indirectly COVID Related	Function based structure introduced by 12/31/2020	Function based structure part of business case for modernization developed with PFTAC assistance to be approved at high level	Aug 9 - 20, 2020 (remote)	Shrosbree
			Effective implementation of a new tax or modernized legislation	Assistance with implementation of Tax Admin Act, including development of project/implementation plan	-	24	24	2	3 - Moderately COVID Related	Tax administration act implemented by 4/30/22	Training to be included for implementation of tax administration act.	Nov 8 - 19, 2020 (remote) / Mar 7 - 18, 2021 (in-country)	Field
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Mar 14 - 18, 2022 (in-country)	Eysselein/ LTX
		Fiji	Corporate priorities are better managed through effective risk management	Enhancing compliance improvement strategies, risk management and data analysis	-	24	24	1	3 - Moderately COVID Related	New CIS's implemented	High-risk compliance can be improved through enhancing CIC's and data analysis.	Sep 13 - 24, 2021 (remote)	Hamilton/Ashlett
			More independent, accessible, effective and timely dispute resolution mechanisms adopted	Enhance Public and Private Ruling Program	-	18	18	1	3 - Moderately COVID Related	A public and private ruling process in place by 4/30/21.	Work has commenced on the public and private ruling program put paused, additional technical assistance is needed to support implementation.	Oct 18 - 29, 2021 (remote)	Middleton
			Corporate priorities are better managed through effective risk management	Further assistance with the Industry Partnership approach;	-	16	16	1	3 - Moderately COVID Related	Industry partnership developed and implemented by 4/30/2021	Design industry partnership strategy to improve compliance	Sep 6 - 17, 2021 (remote)	Shrosbree
		FSM	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	6	-	6	1	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Mar 14 - 17, 2022 (in-country)	Eysselein/ LTX
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Diagnostic review of the Tax Administration.	-	32	32	1	2 - Indirectly COVID Related	Identify need for modernization and reform and agree on TA	Visits planned for FY20 postponed to July at request of authorities	Nov 15 - 26, 2021 (in-country)	Story/ O'Keefe
		Kiribati	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Modernization plan, CIS and strengthening core tax function	-	16	16	1	3 - Moderately COVID Related	Develop modernization plan and assist with CIS and strengthening core tax functions.	Outcome of diagnostic review will determine specific assistance required - outcome & activities may change	Feb 21 - Mar 4, 2022 (in-country)	Piper
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	6	-	6	1	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Dec 6 - 10, 2021 (in-country)	Eysselein/ LTX
		RMI	Effective implementation of a new tax or modernized legislation	Implementation of VAT	-	16	16	1	2 - Indirectly COVID Related	VAT implementation readiness by 10/31/22	Decision still to be taken on implementation of VAT	Apr 4 - 15, 2022 (in-country)	Piper
		Nauru	Corporate priorities are better managed through effective risk management	Further assistance on compliance improvement strategy with focus on large taxpayer segment	-	16	16	1	3 - Moderately COVID Related	CIS facilitating high levels of compliance implemented by 12/31/21	CIS developed to improve monitoring and evaluation of compliance risk mitigation with focus on large taxpayer segment	Nov 22 - Dec 3, 2021 (in-country)	Fisher
		Palau	Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	14	14	1	3 - Moderately COVID Related	VAT implementation readiness by 12/31/22	Minister of Finance requested PFTAC assistance with implementation of VAT	May 24 - June 6, 2021 (remote)	STX
					-	12	12	1	3 - Moderately COVID Related	VAT implementation readiness by 12/31/22	Minister of Finance requested PFTAC assistance with implementation of VAT	Nov 8 - 19, 2021 (in-country)	STX
					12	-	12	1	3 - Moderately COVID Related	VAT implementation readiness by 12/31/22	Minister of Finance requested PFTAC assistance with implementation of VAT.	Feb 14 - 25, 2022 (in-country)	LTX
		PNG	Support functions enable more effective delivery of strategy and reforms	Refresh the ITAS project plan and assist with development and implementation of change management plan	-	28	28	2	2 - Indirectly COVID Related	ITAS project plan and change management plan implemented by 12/31/21	Key interdependencies and more breakdown elements to be included in ITAS project plan	Jul 12 - 23, 2021 (remote) / Jan 24 - Feb 4, 2022 (in-country)	Grant
			Organizational arrangements enable more effective delivery of strategy and reforms	Further development and introduction of new organizational structure	-	12	12	1	2 - Indirectly COVID Related	New organizational structure implemented by 4/30/22	New structure should be used to introduce strategically focused practices and performance-based culture	Sep 27 - Oct 8, 2021 (remote)	Goggin
		Samoa	Corporate priorities are better managed through effective risk management	Improving risk management – development of framework and improving data analysis	-	16	16	1	3 - Moderately COVID Related	Framework for improved management of compliance risk by 12/31/21	Risk management identified a s a priority area for improvement	Jul 19 - 30, 2021 (remote)	Aslett
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of Corporate Strategy and Operational Plans		-	12	12	1	3 - Moderately COVID Related	New Corporate strategic plan implemented by 10/31/21	Strategic plan due for renewal in 2021	Aug 9 - 20, 2021 (remote)	Fisher		
Corporate priorities are better managed through effective risk management	Renewing of industry partnership for high risk industries		-	12	12	1	3 - Moderately COVID Related	Industry partnership developed and implemented by 11/30/2021	High-risk compliance can be improved through industry partnerships.	Oct 11 - 22, 2021 (remote)	Shrosbree		
Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress		10	-	10	1	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Nov 8 - 12, 2021 (in-country)	Eysselein/ LTX		

TA Area	Objective	Country	Outcome Targeted	Activity	May 2021 - April 2022 (in person-days)			Number of Missions/ Activities	COVID Status	Milestones	Comments	Planned Date	Experts	
					PFTAC resident advisors	ST experts	Total							
		Solomon Islands	Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	12	-	12	1	3 - Moderately COVID Related	Implementation strategies and plans for VAT finalized by 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Feb 28 - Mar 11, 2022 (in-country)	LTX	
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Design and implementation of MTRS	6	36	42	3	3 - Moderately COVID Related	MTRS implemented by 4/30/22	FAD led missions		Oct 4 - 15, 2021 (remote)	Eyseelein/ Koukpaizan (HQ)
			Organizational arrangements enable more effective delivery of strategy and reforms	Assist with implementation of LTO	-	12	12	1	3 - Moderately COVID Related	LTO implemented by 4/30/22		Support to include training of LTO staff	May 3 - 14, 2021 (remote)	Shrosbree
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed		Jan 10 - 14, 2022 (in-country)	Eyseelein/ LTX
		Timor-Leste	Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	16	16	1	2 - Indirectly COVID Related	Implementation strategies and plans for VAT finalized by 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.		Apr 11 - 22, 2022 (in-country)	Story
			Organizational arrangements enable more effective delivery of strategy and reforms	Diagnostic review	-	36	36	1	3 - Moderately COVID Related	Identify needs for modernization and reforms, agree on CD	PFTAC not involved with TL for past years		Jan 10 - 21, 2022 (in-country)	Story/O'Keefe
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	TADAT Assessment	-	74	74	1	2 - Indirectly COVID Related	TADAT assessment completed by 12/31/21	TADAT Secretariat		Oct 4 - 29, 2021 (remote)	Martens/Middleton/ Woods
		Tonga	Corporate priorities are better managed through effective risk management	Improving Risk management and compliance improvement strategy;	-	16	16	1	3 - Moderately COVID Related	An effective CIS facilitating high levels of compliance implemented by 12/31/21.	PFTAC has assisted Tonga in the development of a CIS approach, now in its second year. A review will be carried out to measure its effectiveness and suggestions for its further improvement.		Nov 29 - Dec 10, 2021 (in-country)	Shrosbree
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of MoRC Corporate Strategy and Operational Plans	-	30	30	1	3 - Moderately COVID Related	New Corporate strategic plan implemented	Corporate strategic plan due for renewal		Aug 9 - 20, 2021 (remote)	Fisher/Shrosbree
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	3 - Moderately COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed		Feb 7 - 11, 2022 (in-country)	Eyseelein/ LTX
		Tuvalu	Corporate priorities are better managed through effective risk management	Review and enhance the CIS	-	10	10	1	3 - Moderately COVID Related	New CIS implemented by 12/31/21	Review of first CIS to inform wider scope CIS		Jun 7 - 18, 2021 (remote)	Fisher
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed		Mar 14 - 17, 2022 (in-country)	Eyseelein/ LTX
Vanuatu	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Provide training to enable TADAT self assessment	-	10	10	1	2 - Indirectly COVID Related	TADAT self assessment completed by 11/30/20	Formal TADAT assessment at later stage		Aug 16 - 25, 2021 (remote)	Martens		
	Support functions enable more effective delivery of strategy and reforms	Review RMS provider Master Service Agreement	-	12	12	1	2 - Indirectly COVID Related	RMS Master Service Agreement reviewed	Agreement signed in 2000, needs to be reviewed		Jun 14 - 25, 2021 (remote)	Grant		
	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop taxpayer service strategy	-	12	12	1	3 - Moderately COVID Related	Taxpayer Service Strategy implemented by 12/31/22	Improve taxpayers services and communication.		May 17 - 28, 2021 (remote)	Williams		
	Corporate priorities are better managed through effective risk management	Reviewing and enhancing the CIS's	-	16	16	1	3 - Moderately COVID Related	An effective CIS facilitating high levels of compliance implemented by 12/31/21.	Review of existing CIS's and compliance risks leading to renewal of CIS's		Mar 1 - 14, 2022 (in-country)	Story		
Regional	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	10	-	10	1	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed		Apr 18 - 22, 2022 (in-country)	Eyseelein/ LTX		
	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Strategic and operational management	4	16	20	1	3 - Moderately COVID Related	Workshop on strategic planning delivered by 10/31/2020	As per PITAA training needs analysis priorities		Oct 2021 (remote)	Eyseelein/Shrosbree		
	Corporate priorities are better managed through effective risk management	Risk management and Data analysis	4	16	20	1	3 - Moderately COVID Related	Workshop on Risk Management delivered by 7/31/2021	As per PITAA training needs analysis priorities		Jul 2021 (remote)	Eyseelein/Aslett/Story		
	Corporate priorities are better managed through effective risk management	Leadership, integrity and good governance	8	16	24	1	2 - Indirectly COVID Related	Workshop on leadership delivered by 1/31/2022	As per PITAA training needs analysis priorities		Jan 24 - 27, 2022 (in-country)	Eyseelein/LTX/STX		

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					PFTAC resident advisors	ST experts	Total						
Revenue Administration	Strengthened core tax administration functions	Cook Islands	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthen Debt and Returns management	-	12	12	1	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	May 24 - Jun 4, 2021 (remote)	Field
			Strengthen core tax functions	Developing Standard Operating procedures for core tax functions	-	32	32	1	1 - Not COVID Related	SOP's approved and implemented	RMD does not have standardized core tax procedures in place	Jun 28 - Jul 13, 2021 (remote)	Shrosbree/Williams
			Audit and other verification programs more effectively ensure accuracy of reporting	Audit skill development	-	24	24	1	2 - Indirectly COVID Related	Audit skills development program completed	Auditor skill level low	Sep 13 - 24, 2021 (remote)	Bell/Matthews
		Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit function	-	16	16	1	3 - Moderately COVID Related	The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jan 31 - Feb 11, 2022 (in-country)	Home	
		Fiji	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthen Debt and Returns management	-	12	12	1	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Oct 25 - Nov 5, 2021 (remote)	Field
			Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer services and communication	-	32	32	1	3 - Moderately COVID Related	Increase in voluntary compliance and decrease in number of taxpayer complaints	Taxpayer services and communication important in COVID-19 context and to improve voluntary compliance	Nov 1 - 12, 2021 (in-country)	Vivian/Williams
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening tax audit	-	12	12	1	3 - Moderately COVID Related	Quality of audits improved	Audit case work to be improved as requested by authorities	Jan 17 - 28, 2022 (in-country)	STX
		Audit and other verification programs more effectively ensure accuracy of reporting	Developing tax audit skills	-	24	24	1	2 - Indirectly COVID Related	Audit skills development program completed	Skills level of auditors needs to be improved	Jul 26 - Aug 6, 2021 (remote)	Bell/Matthews	
		Kiribati	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening tax audit with focus on tax audit methods to detect undeclared income	-	15	15	1	3 - Moderately COVID Related	The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	Follow up to training program delivered in FY 21	Oct 25 - Nov 5, 2021 (remote)	Bell
		RMI	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law, Taxpayer services initiatives to support voluntary compliance are strengthened	Improving tax arrears and returns management	-	14	14	1	3 - Moderately COVID Related	{1} On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions. {2} Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 12 - 23, 2021 (remote)	Field
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function (challenges posed by cash economy)	-	16	16	1	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	Focus on small, medium and large businesses, tax avoidance/evasion and computer assisted audit techniques as well as investigation techniques.	Nov 15 - 26, 2021 (in-country)	Sutherland
		Nauru	Strengthen core tax functions	Improve taxpayer services, debt and returns management and audit function	-	16	16	1	3 - Moderately COVID Related	Taxpayer services, on-time filing and payments and audit operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	Further support to improve core tax functions required	March 7 - 18, 2022 (in-country)	Fisher
		Niue	Strengthen core tax functions	Improve taxpayer services, debt and returns management and audit function	-	6	6	1	3 - Moderately COVID Related	Taxpayer services, on-time filing and payments and audit operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Oct 25 - Nov 2, 2021 (remote)	Fisher
		Palau	Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services, debt and returns management	-	8	8	1	3 - Moderately COVID Related	Taxpayer Services, on-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current taxpayer services as well as returns and payment compliance levels.	Aug 16 - 13, 2021 (remote)	Lawrence
		PNG	Taxpayer services initiatives to support voluntary compliance are strengthened	Support implementation of taxpayer services strategy	-	16	16	1	3 - Moderately COVID Related	Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	Assistance with improving taxpayer services requested by authorities	Feb 7 - 18, 2022 (in-country)	Vivian
			The integrity of the taxpayer base and ledger is strengthened	Complete the cleansing of taxpayer register and introduce new business processes to ensure the register remains up to date	-	32	32	2	1 - Not COVID Related	More accurate and reliable taxpayer information held in centralized database by 10/31/22	Work has commenced on cleansing the taxpayer register of ceased and inactive cases.	Nov 22 - Dec 3 (in-country), Mar 21 - Apr 1, 2022 (in-country)	Expert
		Samoa	Taxpayer services initiatives to support voluntary compliance are strengthened	Assistance with implementation of the taxpayer service strategy	-	32	32	1	3 - Moderately COVID Related	Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	New taxpayer services strategy to be implemented	Nov 29 - Dec 10, 2021 (in-country)	Vivian/Williams
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthening return filing and tax arrears management	-	16	16	1	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	Training for collectors to be part of TA	Feb 14 - 25, 2022 (in-country)	Field
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening audit and optimizing TIMS	-	12	12	1	3 - Moderately COVID Related	The audit function operating at improved efficiency levels by 4/30/2022 and measured against TADAT dimensions.	Management of TIMS data and case selection key focus	Jun 14 - 25, 2021 (remote)	Sutherland
		Solomon Islands	Taxpayer services initiatives to support voluntary compliance are strengthened	Assistance with implementation of the taxpayer service strategy	-	24	24	1	3 - Moderately COVID Related	Improved delivery of taxpayer services by 12/31/2021 and measured against TADAT dimensions.	Assistance with improving taxpayer services requested by authorities	Jul 12 - 23, 2021 (remote)	Vivian/Williams
Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function		-	12	12	1	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 12/2/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Aug 16 - 27, 2021 (remote)	Sutherland		
Tonga	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Improving debt and returns management	-	16	16	1	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jan 24 - Feb 4, 2022 (in-country)	Field		
	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function and optimize VAT POS	-	16	16	1	3 - Moderately COVID Related	The audit function operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Feb 21 - Mar 4, 2022 (in-country)	Bell		

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					PFTAC resident advisors	ST experts	Total						
		Tuvalu	Strengthen core tax functions	Improve taxpayer services, return filing and tax arrears management and audit	-	12	12	1	3 - Moderately COVID Related	Core tax functions operating at improved efficiency levels by 4/30/2021 and measured against TADAT dimensions.	The authorities have requested TA to assist in improving tax audit and skills level of auditors	Oct 11 - 22, 2021 (remote)	Matthews
		Vanuatu	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening audit and audit skills development	-	12	12	1	3 - Moderately COVID Related	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.	Nov 15 - 26, 2021 (remote)	Home
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthening return filing and tax arrears management	-	12	12	1	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2021 and measured against TADAT dimensions.	Training for collectors to be part of TA	Oct 4 - 15, 2021 (remote)	Field
		Regional	Audit and other verification programs more effectively ensure accuracy of reporting	Workshop on Tax Investigations - VAT (joint with OCO and PITAA)	5	20	25	1	2 - Indirectly COVID Related	Workshop on VAT tax Investigations delivered by 2/28/21	Workshop delivered in terms of training needs identified and agreement with OCO	Nov 2021 (in-country)	Eyeselein/Shrosbree/Matthews
			Taxpayer services initiatives to support voluntary compliance are strengthened	Effective taxpayer services and communication	3	20	23	1	3 - Moderately COVID Related	Workshop on taxpayer services delivered by July 21	As per PITAA training needs analysis priorities	Jul 2021 (remote)	Vivian/Williams
Total Days:					126	1099	1225	74					

Revenue Administration	Legal	Country	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization and assistance with implementation of Tax Admin Act, including training	May 2021 - April 2022 (in person-days)			Number of Missions/ Activities	COVID Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total						
		Cook Islands	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization and assistance with implementation of Tax Admin Act, including training	-	20	20	2	2 - Indirectly COVID Related	Tax Administration Act finalized by 12/31/22	PFTAC is supporting a request by the authorities to modernize their tax laws.	May 24 - Jun 2, 2021 (remote)/ Sep 8 - 17, 2021 (remote)	Burns
		Fiji	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Rewrite of the tax administration act	-	14	14	2	2 - Indirectly COVID Related	Tax administration act implemented by 12/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jul 26 - Aug 6, 2021 (remote)	Burns
		Kiribati	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Tax legislation reforms with focus on simplification for small taxpayers	-	10	10	1	2 - Indirectly COVID Related	Small taxpayer tax implemented 4/30/22	PFTAC is supporting a request by the authorities to modernize their tax laws.	Oct 4 - 13, 2021 (remote)	Burns
		Niue	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization of income tax rewrite	-	10	10	1	2 - Indirectly COVID Related	Income tax rewrite finalized by 11/30/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Feb 7 - 16, 2022 (in-country)	Burns
		Palau	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Regulations for the PGST and business profit tax	-	14	14	2	2 - Indirectly COVID Related	Regulations of PGST and business profit tax finalized by 10/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jul 5 - 18, 2021 (remote)	Burns
		Samoa	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	BEPS Implementation	-	10	10	1	2 - Indirectly COVID Related	BEPS legislation finalized by 10/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 21 - 30, 2021 (remote)	Burns
		Tonga	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization of consumption tax rewrite	-	10	10	1	2 - Indirectly COVID Related	Consumption tax rewrite implemented by 12/31/21	PFTAC is supporting a request by the authorities to modernize their tax laws.	Sep 13 - 22, 2021, (remote)	Burns
TOTAL					0	88	88	10					
TOTAL					126	1187	1313	84					