

FY24 Work Plan - May 2023 to April 2024: Revenue Administration

TA Area	Objective	Country	Outcome Targeted	Activity	May 2023 - April 2024 (in person-days)			Number of Missions/ Activities	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total					
Revenue Administration	Strengthened revenue administration management and governance arrangements	Cook Islands	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 of reforms and CD planning	5	-	5	1	Progress assessment completed and future CD requirements confirmed		Jun 12 - 16, 2023 (remote)	Williams
			Corporate priorities are better managed through effective risk management	Update Compliance Improvement Strategy (CIS)	8	-	8	1	CIS priority areas refreshed and plan reviewed	Impact of COVID may change focus of CIS	Oct 16 - 25, 2023 (remote)	Williams
			Support functions enable more effective delivery of strategy and reforms	Review progress on Performance Management and update job descriptions	-	-	-	-	New job descriptions simplify the approach to PMS		FY25	London
		Fiji	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Design and implement organizational planning, monitoring and reporting function	10	10	20	1	FRCS ability to plan and report effectively improves	Urgent need for a function that plans, monitors and reports, and ensures the right mix of activities to optimize resources and revenue	Jul 10 - 21, 2023	Williams/McAlister
			Corporate priorities are better managed through effective risk management	Provide training on risk analysis	-	15	15	1	Capability of RAFIT staff is increased	A starting level of capability should be assessed from which to measure improvement	Aug 7 - 18, 2023	Hamilton
			Corporate priorities are better managed through effective risk management	Inclusive Framework/ BEPS	-	12	12	1	Analysis is used to help with decision to join IF		Jun 26 - Jul 27, 2023 (remote)	Velji
			Support functions enable more effective delivery of strategy and reforms	Review reform progress	8	-	8	1	Project plan is tracking to time and budget		Aug 7 - 14, 2023	Williams
			Support functions enable more effective delivery of strategy and reforms	Readiness assessment for implementation of new Performance Management system	5	5	10	1	Ratings for each key project milestone assigned, and used to decide go/no-go on implementation		Jul 24 - 28, 2023 (remote)	Williams/Reardon
		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 of reforms	7	-	7	1	Identify need for modernization/ reform and agree on TA	Visits planned for FY20 postponed at request of authorities	Jul 14 - 21, 2023	McAlister
			Corporate priorities are better managed through effective risk management	Compliance Improvement Strategy	-	-	-	-	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	FY25	Shrosbree
		Kiribati	Organizational arrangements enable more effective delivery of strategy and reforms	Organizational Design	-	13	13	1	Change from delayed Taxpayer Services activity from March 2023. New organizational design approved and implemented by end of April 2023	Fit for purpose structure and ways of working implemented	May 19 - Jun 1, 2023	London
			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	5	-	5	1	Agreement with the authorities on recommendations to facilitate modern tax administration and anticipated CD requirements	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes	Jul 21 - 27, 2023	McAlister
		RMI	Support functions enable more effective delivery of strategy and reforms	Progress implementation of performance management (people) to improve people capability	-	10	10	1	Support progression and implementation of PMS, building on PMS workshop, in IRC ahead of the annual staff reviews.	Authorities requested assistance to improve skills, knowledge and implementation.	Sep 4 - 15, 2023	Vivian
			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	9	-	9	1	Review of progress in areas supported by RA, and participate in management review workshop		Jul 9 - 13, 2023	McAlister
		Niue	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Develop Medium Term CD Plans	2	-	2	1			May 26 - 27, 2023	Williams
Nauru	Corporate priorities are better managed through effective risk management	Enhance Compliance Improvement Strategy and improve core tax functions	-	13	13	1	CIS is approved and improvement plan to improve revenue collection implemented including organization structure (design and monitoring unit) and large/ foreign resident taxpayers.	Impact of COVID should be factored in	Aug 7 - 18, 2023 (remote)	Ledua		
	Effective implementation of a new tax or modernized legislation	Tax Reform Phase 2 - preparation	-	5	5	1	Advise Ministry of Finance in preparing for administrative implementation. Series of support visits #1		Jun 19 - 30, 2023 (remote)	Vivian		

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		Palau	Effective implementation of a new tax or modernized legislation	Tax Reform Phase 2 - support	-	15	15	1	Support to Ministry of Finance in progressing administrative implementation. Series of support visits #2		Sep 18 - 29, 2023	Vivian		
			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 and Economic Symposium	8	-	8	1	Review of PGST and BPT CD support, and participate in the Palau Economic Symposium (note donors and partners attend and important outreach activity)		Nov 13 - 22, 2023	McAlister		
		PNG	Organizational arrangements enable more effective delivery of strategy and reforms	Program and change management support	-	15	15	1	Provide intermediate level CD to further establish and grow tax reform program and change management capability		May 15 - 26, 2023 (remote)	Singh		
			Support functions enable more effective delivery of strategy and reforms	Support on digital transformation including procurement of new revenue management system	-	10	10	1	Provide a review of and advice on the IRC ITAS procurement evaluation.	ITAS implementation after procurement	May 15 - 22, 2023 (remote)	Grant		
			Effective implementation of a new tax or modernized legislation	Support implementation of legislative reform of Income Tax Act	-	15	15	1	Advise IRC in preparing for administrative implementation of revised ITA.	Article IV	Feb 5 - 16, 2024	O'Keefe		
			Organizational arrangements enable more effective delivery of strategy and reforms	Performance management system implementation and training	-	13	13	1	Support progression and implementation of PMS, building on PMS workshop, in IRC ahead of the annual staff reviews.		Sep 11 - 19, 2023	Reardon		
			Corporate priorities are better managed through effective risk management	Enable a seamless flow between HQ Design and Monitoring and operational work	-	15	15	1	Developing the processes and procedures; improve collaboration to enable a seamless flow between HQ Design and Monitoring and the operational work	Implementing tools/practices/processes to assist with all aspects of Performance Management	TBC	Vivian		
			Corporate priorities are better managed through effective risk management	Establish workload metrics and productivity benchmarks for key business processes	-	15	15	1	Building a better understanding of operational workloads and productivity benchmarks for key business processes to enable better usage of resources nationally (including developing a broader set of KPIs and taxpayer service standards)		Jun 5 - 16, 2023	Vivian		
		Samoa	Corporate priorities are better managed through effective risk management	Review and update Compliance Improvement Strategy and Data Analysis	-	15	15	1	Tax administration CIS and CIP developed and approved	With a new organization structure and focus on tax admin its necessary to revisit the priorities of the new tax administration	Nov 6 - 17, 2023	Hamilton		
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Support establishment of the new Tax Administration	12	-	12	1	Establishment plan developed and approved for implementation	Transition from current to new structure and administration	Sep 18 - 29, 2023 (remote)	Williams		
			Organizational arrangements enable more effective delivery of strategy and reforms	Review and provide guidance on requirements for tax processing system	-	5	5	1	Develop modernization plan and assist with CIS and strengthening core tax functions	August 2022 assessment recommendation	Sep 18 - 22, 2023 (remote)	Grant		
		Solomon Islands	Support functions enable more effective delivery of strategy and reforms	Human Resource Capability Uplift	-	13	13	1	Implementation strategies and plans for VAT finalized by 12/31/23	A decision to implement a VAT has been made with a request from the authorities to support implementation	Aug 7 - 18, 2023	Piper		
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Organization structure introduction and LTO operations support	-	12	12	1	Change management strategy approved and implemented by end December 2023	Coordination with ADB funded project required	Jul 10 - 21, 2023 (remote)	O'Keefe		
		Timor-Leste	Organizational arrangements enable more effective delivery of strategy and reforms	Review organization structure	-	-	-	-	Fit for purpose structure approved for implementation	Structure needs to be fit for a modern revenue administration	FY25	Williams/ Vivian		
			Organizational arrangements enable more effective delivery of strategy and reforms	Business case support to return registration function to TLTA control	-	10	10	1	Registration function established in TLTA by end of April 2023	Tracking to road map from diagnostic	Jun 26 - Jul 7, 2023 (remote)	London		
			Organizational arrangements enable more effective delivery of strategy and reforms	Redefine and modify approach to Large Taxpayers	-	10	10	1	Plan developed and endorsed for implementation	One of top 11 priorities identified by TLTA	Jun 26 - Jul 7, 2023 (remote)	Vivian		
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT#1	-	13	13	1	Project plan approved and first steering committee takes place	Reform plan to design and implement a VAT	Jun 26 - Jul 7, 2023	Piper		
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT#2	-	10	10	1	Project plan progress assessed and remedial action implemented where necessary	Reform plan to design and implement a VAT	Aug 28 - Sep 9, 2023 (remote)	Piper		
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT#3	-	13	13	1	Project plan progress assessed and remedial action implemented where necessary	Reform plan to design and implement a VAT	Nov 27 - Dec 8, 2023	Piper		
					Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT#4	-	10	10	1	Project plan progress assessed and remedial action implemented where necessary	Reform plan to design and implement a VAT	Mar 25 - Apr 5, 2024 (remote)	Piper

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			Organizational arrangements enable more effective delivery of strategy and reforms	Develop a planning, design and monitoring function	10	10	20	1	TLTA ability to plan and report effectively improves	One of top 11 priorities identified by TLTA. May be delivered stand alone or as part of review of organization structure. Urgent need for a function that plans, monitors and reports, and ensures the right mix of activities to optimize resources and revenue	Jul 10 - 21, 2023 (remote)	Vivian/ Williams
		Tonga	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	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be	Consider impacts and needs post volcanic eruption and tsunami	Jul 10 - 14, 2023	Williams
		Tuvalu	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	-	-	-	-	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be		FY25	Williams
			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	5	-	5	1	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.		Oct 2 - 6, 2023 (remote)	Williams
			Organizational arrangements enable more effective delivery of strategy and reforms	Support on Organizational Arrangement	-	-	-	-	Enhanced organizational arrangements implemented by end of April 2024	Inland revenue needs to be strengthened	FY25	Shrosbree
			Corporate priorities are better managed through effective risk management	Assessing Exchange of Information requirements	-	-	-	-	EOI advice used to inform decisions made	Assessing implications - OECD global forum	TBC	Velji
		Regional	Support functions enable more effective delivery of strategy and reforms	Performance Management short course	7	7	14	1	PMS plans developed by participants are endorsed by administration leaders and implemented	For countries that did not attend PMS workshop - Palau, Tuvalu, FSM and at request Kiribati and RMI To be held in RMI	Jul 9 - 13, 2023	McAlister/ Vivian
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	PITAA Heads Meeting	4	-	4	1		Attend PITAA Heads Meeting in PNG for 2 days		Williams/ McAlister
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	PITAA Heads Follow-up Workshop - Compliance Data Analytics for Leaders	10	5	15	1		3 days workshop post PITAA		Williams/ McAlister/ STX
			Support functions enable more effective delivery of strategy and reforms	Emerging women leaders in Pacific revenue administration	15	12	27	1	Talent management pilot program developed, trialed and evaluated	Program will be piloted with core team and then shared across the Pacific	Nov 20 - Dec 22, 2023 (remote)	Williams/ Vave
			Corporate priorities are better managed through effective risk management	Risk Analysis training	7	8	15	1	Attendees capability improves	5 day workshop STX - 5 days in-country, 3 pre, 2 post, LTX - 5 days delivery, 1 pre, 1 post	Nov 6 - 10, 2023	McAlister/ Hamilton
			Effective implementation of a new tax or modernized legislation	Legal Interpretation	-	9	9	1	Attendees are confident in the use of their legal powers	Advice and legal interpretation not consistent in most tax administrations/ intended for auditors	Apr 3 - 4, 2024 (remote)	Burns/ Ledua
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Facilitating ISORA for the Pacific	-	20	20	1	All Pacific Island countries complete ISORA within timeframe and standards		Oct 2 - Nov 30, 2023 (remote)	O'Keefe
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	Progress review of Collections, E-Filing and Payments	-	-	-	-	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	FY25
		Taxpayer services initiatives to support voluntary compliance are strengthened		Review of Collections training products	-	15	15	1	Improved skills result in improved outcomes	Authorities requested assistance to improve skills and knowledge of service and collections staff	Aug 21 - Sep 8, 2023 (remote)	Udy

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			Taxpayer services initiatives to support voluntary compliance are strengthened	Review of Services Training Products	-	-	-	-	Improved skills result in improved outcomes	Authorities requested assistance to improve skills and knowledge of service and collections staff	FY25	Lendon
		Fiji	Audit and other verification programs more effectively ensure accuracy of reporting	Technical and procedural training - evasion	-	7	7	1	Improved revenue collection		Jan 22 - Feb 2, 2024	Ledua
		Kiribati	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening Tax Audit	-	15	15	1	Quality of audits improved	Audit case work to be improved as requested by authorities	Jun 12 - 23, 2023	Ledua
		RMI	Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services process and skills development	-	-	-	-	Improved skills result in improved outcomes	Authorities requested assistance to improve skills and knowledge of service and collections staff	FY25	O'Keefe
		Nauru	Audit and other verification programs more effectively ensure accuracy of reporting	Risk management of tax collection and tax audit capability development	-	7	7	1	Apply elements of CRMF to ensure decisions around the detention center are reflected in risk readiness		Jun 12 - 19, 2023 (remote)	Ledua
		Samoa	The integrity of the taxpayer base and ledger is strengthened	Further strengthening of debt and returns management	-	-	-	-	Delivery performance improves by 7%	Pre-CD targets to be established based on current performance: scorecard concept developed to enable future monitoring	FY25	Udy
			The integrity of the taxpayer base and ledger is strengthened	Support data cleansing and write-off of irrecoverable duties	-	10	10	1	Integrity of the database is reliable	Urgent recommendation from current state assessment completed in August 2022	Jan 15 - 26, 2024 (remote)	Clayton
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Audit and TIMS	-	15	15	1	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability	Aug 14 - 25, 2023	Ledua
		Timor-Leste	Strengthen core tax functions	Redesign/refine the Tax Clearance process in collaboration with Customs	-	10	10	1	An end to end process is developed and implemented	Tax clearance process not optimized	Jun 19 - 30, 2023 (remote)	Strong
			Audit and other verification programs more effectively ensure accuracy of reporting	Deliver Audit training #1	-	15	15	1	Improvement in audit staff capability	Once SOPs finalized and TNA complete; Pre and post training capability assessments required	Aug 7 -18, 2023	Bell
			Audit and other verification programs more effectively ensure accuracy of reporting	Deliver Audit training #2	-	-	-	-	Post training evaluation shows improvement in Auditors knowledge	Follow-up to Audit training #1	FY25	Bell
			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	Develop debt and return management strategy	-	10	10	1	Strategy developed and endorsed for implementation planning	Agreed recommendation from November 2022 CD: Include broad-ranging instalment arrangement as per TLTA top 11 CD request	Apr 1 - 12, 2024 (remote)	Udy
		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	Debt and Returns Management	-	-	-	-	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels	FY25	Lendon
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit and POS	-	10	10	1	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability	Sep 4 - 15, 2023 (remote)	Ledua
			Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer services and communication	-	-	-	-	Increase in voluntary compliance and decrease in number of taxpayer complaints	Assistance with improving taxpayer services requested by authorities	FY25	O'Keefe
		Vanuatu	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	Debt and returns management	-	10	10	1	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels	Jan 22 - Feb 2, 2024 (remote)	Field
			Strengthen core tax functions	Development of Standard Operating Procedures guidelines	-	-	-	-	Measurable improvement in all core tax functions	Assistance with developing SOP's requested STXs - 10 days in-country, 5 remote days	FY25	Bell/ Lendon
				Total Days:	143	487	630	55				

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Revenue Administration	Legal	Fiji	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Transfer Pricing regulations, Amendment to address gaps in Income Tax legislation regarding BEPS, DTAs and APA	-	10	10	1	Regulations and amendments accepted and enacted		Jul 19 - 28, 2023 (remote)	Burns
		Samoa	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	BEPS implementation	-	5	5	1	Regulations and amendments accepted and enacted		Jul 17 - 21, 2023 (remote)	Burns
		Timor-Leste	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Draft VAT and TAA laws	-	10	10	1	Draft TAA laws finalized by end of February 2023; VAT by February 2024	PFTAC is supporting a request by the authorities to modernize their tax laws	Oct 16 - 27, 2023 (remote)	Aw
TOTAL					0	25	25	3				

TOTAL	143	512	655	58
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