

FY24 Work Plan - May 2023 to April 2024: Revenue Administration - MID-YEAR Update at 31Oct2023

TA Area	Objective	Country	Outcome Targeted	Activity	May 2023 - April 2024 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2023 (in person-days)			Number of Missions/ Activities	% Delivery	Delivery Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		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	-	-	-	-	0%	FY25	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	-	-	-	-	0%	FY25	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	-	-	-	-	-	-	-	-	0%	FY25	New job descriptions simplify the approach to PMS		FY25	London
			Organizational arrangements enable more effective delivery of strategy and reforms	Review Organizational Design and Structure	-	-	-	-	-	20	20	1	0%	Oct 23 - Nov 24, 2023 (remote)				Vivian
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Consolidating International Tax Work Program	-	-	-	-	-	20	20	1	0%	Oct 16 - Nov 10, 2023 (remote)				Velji
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Tax Policy Review	-	-	-	-	-	10	10	1	0%	Nov 20 - Dec 8, 2023 (remote)				Mullins
		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	-	-	-	-	0%	FY25	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	-	-	-	-	0%	Cancelled	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	-	-	-	-	0%	Cancelled	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	-	-	-	-	0%	FY25	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	-	5	5	1	100%	Jul 24 - Aug 4, 2023 (remote)	Ratings for each key project milestone assigned, and used to decide go/no-go on implementation		Jul 24 - 28, 2023 (remote)	Williams-Reardon
			Support functions enable more effective delivery of strategy and reforms	Performance Management Implementation Training	-	-	-	-	10	17	27	1	0%	Nov 20 - Dec 1, 2023 (in country)		10 single day workshops in Suva and Nadi		Williams-Reardon
			Support functions enable more effective delivery of strategy and reforms	Undertake post implementation review of TPOS/NTIS	-	-	-	-	10	5	15	1	0%	Feb - Apr, 2024 (in-country/ remote)				McAlister/STX
		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	5	-	5	1	100%	Jul 14 - 20, 2023 (in-country)	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	-	-	-	-	-	-	-	-	0%	FY25	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	-	-	-	-	0%	Cancelled	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	4	-	4	1	100%	Jul 21 - 26, 2023 (in-country)	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
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Tax Policy Reform - Phase 2 (VAT/ GST)	-	-	-	-	-	14	14	1	0%	Jan 22 - Feb 2, 2024 (in-country/ remote)		7 days remote		Mullins
		RMI	Support functions enable more effective delivery of strategy and reforms	Progress implementation of performance management (people) to improve people capability	-	10	10	1	-	-	-	-	0%	Cancelled	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	2	-	2	1	100%	Jul 7 - 10, 2023 (in-country)	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	2	-	2	1	100%	May 25 - 26, 2023 (in-country)			May 26 - 27, 2023	Williams

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
			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 Capacity Support	-	-	-	-	5	-	5	1	0%	Aug 28 - Dec 8, 2023 (remote)			Williams		
		Nauru	Corporate priorities are better managed through effective risk management	Enhance Compliance Improvement Strategy and Improve core tax functions	-	13	13	1	-	10	10	1	0%	Sep 13 - Dec 13, 2023 (remote)	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	
		Palau	Effective implementation of a new tax or modernized legislation	Tax Reform Phase 2—preparation Tax reform review and digitalization	-	5	5	1	8	-	8	1	0%	Nov 14 - 26, 2023 (in-country)	Advise Ministry of Finance in preparing for administrative implementation. Series of support visits #1		Jun 19 - 30, 2023 (remote)	McAlister	
			Effective implementation of a new tax or modernized legislation	Tax Reform Phase 2 - support	-	15	15	1	-	-	-	-	0%	FY25	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 Article IV	8	-	8	1	12	-	12	1	100%	Aug 23 - Sep 5, 2023 (in-country)	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	-	10	10	1	100%	Sep 11 - 15, 2023 (in-country/ remote)	Provide intermediate level CD to further establish and grow tax reform program and change management capability	6 days remote	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-ICT Evaluation	-	10	10	1	-	5	5	1	0%	Jul 10 - Dec 15, 2023 (remote)	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	-	-	-	-	0%	FY25	Advise IRC in preparing for administrative implementation of revised ITA.	Article IV 5 remote days	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	-	15	15	1	0%	Aug 28 - 2023 - Jan 26, 2024 (remote)	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	-	12	12	1	100%	Jul 24 - Aug 31, 2023 (remote)	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	-	21	21	1	100%	May 22 - Jun 2, 2023 (in-country)	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	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	Review of progress and TADAT implementation	-	-	-	-	5	-	5	1	100%	Oct 2 - 6, 2023 (in-country)				McAlister	
			Organizational arrangements enable more effective delivery of strategy and reforms	Organization Planning and Performance	-	-	-	-	-	11	11	1	0%	Feb 5 - 15, 2024 (remote)					Vivian
		Samoa	Corporate priorities are better managed through effective risk management	Review and update Compliance Improvement Strategy and Data Analysis	-	15	15	1	-	-	-	-	0%	FY25	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	-	-	-	-	0%	FY25	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	-	-	-	-	0%	FY25	Develop modernization plan and assist with CIS and strengthening core tax functions	August 2022 assessment recommendation	Sep 18 - 22, 2023 (remote)	Grant	
			Corporate priorities are better managed through effective risk management	Inclusive Framework on Base Erosion and Profit Shifting (BEPS) Implementation	-	-	-	-	-	10	10	1	100%	Aug 14 - Sep 29, 2023 (remote)					Velji
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of Corporate Strategic Plan	-	-	-	-	-	10	10	1	0%	Aug 28 - Dec 15, 2023 (remote)					Vave
		Solomon Islands	Support functions enable more effective delivery of strategy and reforms	Human Resource Capability Uplift	-	13	13	1	-	15	15	1	100%	Jul 3 - Aug 18, 2023 (remote)	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	Lendon	
			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	-	14	14	1	100%	Jul 14 - 21, 2023 (in-country)/ Jul 24 - Aug 18, 2023 (remote)	Change management strategy approved and implemented by end December 2023	Coordination with ADB funded project required	Jul 10 - 21, 2023 (remote)	Vivian	
			Effective implementation of a new tax or modernized legislation	VAT Transition ITC Analysis and Approach	-	-	-	-	-	21	21	1	100%	Sep 28 - Oct 12, 2023 (in-country)					Ettridge
			Support functions enable more effective delivery of strategy and reforms	Skills Gap Analysis Assistance	-	-	-	-	-	12	12	1	0%	Jan 29 - Feb 9, 2024 (in-country)					Lendon
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Strengthening Design and Monitoring Section	-	-	-	-	-	12	12	1	0%	Jan 29 - Feb 9, 2024 (in-country)					Vivian

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total							
		Timor-Leste	Transparency and accountability are more effectively supported by independent external oversight and internal controls	Develop an Internal Audit Strategy	-	-	-	-	-	-	-	-	0%	Cancelled			Piper	
			Organizational arrangements enable more effective delivery of strategy and reforms	Review organization structure	-	-	-	-	-	-	-	-	0%	FY25	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	-	11	11	1	100%	Oct 16 - 20, 2023 (in-country/ remote)	Registration function established in TLTA by end of April 2023	Tracking to road map from diagnostic 5 remote days	Jun 26 - Jul 7, 2023 (remote)	Shrosbree
			Organizational arrangements enable more effective delivery of strategy and reforms	Redefine and modify approach to Large Taxpayers	-	10	10	1	-	-	-	-	0%	FY25	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	-	-	-	-	0%	Cancelled	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	-	-	-	-	0%	Cancelled	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	-	21	21	1	0%	Jan 29 - Feb 16, 2024 (in-country)	Project plan progress assessed and remedial action implemented where necessary	Reform plan to design and implement a VAT	Nov 27 - Dec 8, 2023	Ledua
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT#4	-	10	10	1	-	-	-	-	0%	Cancelled	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
			Organizational arrangements enable more effective delivery of strategy and reforms	Develop a planning, design and monitoring function	10	10	20	1	-	-	-	-	0%	FY25	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
			Support functions enable more effective delivery of strategy and reforms	Develop Internal Audit Plan and Training	-	-	-	-	-	17	17	1	0%	Nov 28 - Dec 8, 2023 (in-country)				Story
		Effective implementation of a new tax or modernized legislation	VAT Implementation Plan and Resources	-	-	-	-	8	-	8	1	100%	Sep 20 - 27, 2023 (in-country)				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	6	-	6	1	100%	Aug 14 - 18, 2023 (in-country)	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
			Support functions enable more effective delivery of strategy and reforms	Develop Job Descriptions	-	-	-	-	-	19	19	1	0%	Nov 1 - 10, 2023 (in-country/ remote)		5 remote days		London
		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	-	-	-	-	-	-	-	-	0%	FY25	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	-	-	-	-	0%	FY25	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	-	-	-	-	-	-	-	-	0%	FY25	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	-	-	-	-	-	-	-	-	0%	FY25	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 Workshop - Follow-up	-	-	-	-	-	13	13	1	100%	May 22 - Jun 30, 2023 (remote)				Reardon/ Vivian
			Support functions enable more effective delivery of strategy and reforms	Performance Management short course	7	7	14	1	7	12	19	1	100%	Jul 10 - 13, 2023 (in-country)	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 and Analytics for Tax Compliance Workshop	4	-	4	1	5	5	10	1	100%	Sep 25 - 29, 2023 (in-country)		Attend PITAA Heads Meeting in PNG for 2 days		McAlister/ HQ - Akol
			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 Regional Webinar - Analytics for Tax Leaders	10	5	15	1	-	5	5	1	100%	Oct 17, 2023 (remote)		3 days workshop post PITAA		Hamilton
			Support functions enable more effective delivery of strategy and reforms	Emerging women leaders in Pacific revenue administration	15	12	27	1	15	-	15	1	0%	Feb 12 - Mar 15, 2024 (remote)	Talent management pilot program developed, trialed and evaluated	Program will be piloted with core team and then shared across the Pacific Possible collaboration with Australian Pacific Partnership	Nov 20 - Dec 22, 2023 (remote)	Williams
			Corporate priorities are better managed through effective risk	Risk Analysis training	7	8	15	1	7	13	20	1	0%	Nov 6 - 10, 2023 (in-	Attendees capability improves	5 day workshop	Nov 6 - 10, 2023	McAlister/

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			management	Risk Analysis training	-	-	-	-	-	-	-	-	0%	person)	Attendees capability improved	2 day workshop	Nov 0 - 16, 2023	Hamilton	
			Corporate priorities are better managed through effective risk management	Risk Analysis - Follow-up	-	-	-	-	-	15	15	1	0%	Jan 15 - Mar 15, 2024 (remote)					Hamilton
			Support functions enable more effective delivery of strategy and reforms	Regional IT Network	-	-	-	-	-	13	13	1	0%	Nov 17, 2023 (remote)					Grant/ Lewis
			Effective implementation of a new tax or modernized legislation	Legal Interpretation	-	9	9	1	-	-	-	-	0%	FY25	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	-	16	16	1	0%	Sep 18 - Dec 15, 2023 (remote)	All Pacific Island countries complete ISORA within timeframe and standards		Oct 2 - Nov 30, 2023 (remote)	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	Quality Assurance ISORA 2023	-	-	-	-	-	4	4	1	0%	Feb 12 - Mar 15, 2024 (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	-	-	-	-	-	-	-	-	0%	FY25	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	FY25	Field	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Review of Collections training products	-	15	15	1	-	-	-	-	0%	Cancelled	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	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Review of Services Training Products	-	-	-	-	-	-	-	-	0%	Cancelled	Improved skills result in improved outcomes	Authorities requested assistance to improve skills and knowledge of service and collections staff	FY25	London	
		Fiji	Audit and other verification programs more effectively ensure accuracy of reporting	Technical and procedural training - evasion	-	7	7	1	-	-	-	-	0%	FY25	Improved revenue collection		Jan 22 - Feb 2, 2024	Velji	
			Audit and other verification programs more effectively ensure accuracy of reporting	Developing Audit Plans for Large Taxpayers	-	-	-	-	-	24	24	1	100%	Jul 3 - 20, 2023 (in-country)				Velji	
		Kiribati	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening Tax Audit (International) and Collection	-	15	15	1	-	17	17	1	100%	Sep 22 - Oct 4, 2023 (in-country)	Quality of audits improved	Audit case work to be improved as requested by authorities	Jun 12 - 23, 2023	Ledua	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Progressing Taxpayer Services to Support Voluntary Compliance	-	-	-	-	-	21	21	1	100%	May 19 - Jun 1, 2023 (in-country)				London	
		RMI	Taxpayer services initiatives to support voluntary compliance are strengthened	Improve taxpayer services process and skills development	-	-	-	-	-	-	-	-	0%	FY25	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	-	16	16	1	100%	Aug 27 - Sep 7, 2023 (in-country)	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	-	-	-	-	-	-	-	-	0%	FY25	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	-	12	12	1	0%	Jan 15 - 26, 2024 (remote)	Integrity of the database is reliable	Urgent recommendation from current state assessment completed in August 2022	Jan 15 - 26, 2024 (remote)	Udy	
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Audit and TIMS	-	15	15	1	-	-	-	-	0%	Cancelled	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability	Aug 14 - 25, 2023	Velji	
		Timor-Leste	Strengthen core tax functions	Redesign/refine the Tax Clearance process in collaboration with Customs	-	10	10	1	-	12	12	1	0%	Mar 4 - 15, 2024 (remote)	An end to end process is developed and implemented	Tax clearance process not optimized	Jun 19 - 30, 2023 (remote)	Ledua	
			Audit and other verification programs more effectively ensure accuracy of reporting	Deliver Audit training #1	-	15	15	1	-	16	16	1	0%	Feb 5 - 16, 2024 (in-country)	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		-	-	-	-	-	-	-	-	0%	FY25	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- Progress Debt and Return Improvements		-	10	10	1	-	-	-	-	0%	FY25	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			
Taxpayer services initiatives to support voluntary compliance are strengthened	Develop Taxpayer Services Strategy		-	-	-	-	-	17	17	1	100%	Oct 2 - 13, 2023 (in-country)				Shrosbree			
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	-	-	-	-	-	-	-	-	0%	FY25	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels	FY25	London			
	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit and POS	-	10	10	1	-	-	-	-	0%	Cancelled	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability	Sep 4 - 15, 2023 (remote)	Ledua			

TA Area	Objective	Country	Outcome Targeted	Activity	May 2023 - April 2024 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2023 (in person-days)			Number of Missions/ Activities	% Delivery	Delivery Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total							
									Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer services and communication- Taxpayer Services Charter and Strategy	-							
		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	-	-	-	0%	FY25	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	
		Vanuatu	Strengthen core tax functions	Development of Standard Operating Procedures guidelines	-	-	-	-	-	-	-	0%	FY25	Measurable improvement in all core tax functions	Assistance with developing SOP's requested STXs - 10 days in-country, 5 remote days	FY25	Bell/ London	
		Regional	Audit and other verification programs more effectively ensure accuracy of reporting	Regional Workshop - Audit Workshop implementation follow-up	-	-	-	-	15	15	1	100%	Jun 12 - 30, 2023 (remote)					Bell/ Velji/ Ledua
<b>Total Days:</b>					<b>143</b>	<b>487</b>	<b>630</b>	<b>55</b>										

Updated Mid-FY24 Workplan:  
Increase from Baseline Plan:  
Outturn at Oct 31:  
Percent of Original Plan delivered by Oct 31  
Percent of Revised Plan delivered by Oct 31

111	600	711	55
-22%	23%	13%	0%
56	281	337	28
39%	58%	53%	51%
50%	47%	47%	51%

TA Area	Objective	Country	Outcome Targeted	Activity	May 2023 - April 2024 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2023 (in person-days)			Number of Missions/ Activities	% Delivery	Delivery Status	Milestones	Comments	Planned Date	Experts	
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
							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
		Niue	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Tax Administration Act (TAA) Amendments and NCTA - Digital Transactions	-	-	-	-	-	4	4	1	0%	Sep 25 - Dec 8, 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	-	-	-	-	0%	Cancelled	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	-	-	-	-	0%	Cancelled	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	
<b>TOTAL</b>					<b>0</b>	<b>25</b>	<b>25</b>	<b>3</b>											

Updated Mid-FY24 Workplan:  
Increase from Baseline Plan:  
Outturn at Oct 31:  
Percent of Original Plan delivered by Oct 31  
Percent of Revised Plan delivered by Oct 31

-	14	14	2
-	-44%	-44%	-33%
-	-	-	-
-	0%	0%	0%
-	0%	0%	0%

<b>TOTAL</b>	<b>143</b>	<b>512</b>	<b>655</b>	<b>58</b>
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Updated Mid-FY24 Workplan:  
Increase from Baseline Plan:  
Outturn at Oct 31:  
Percent of Original Plan delivered by Oct 31  
Percent of Revised Plan delivered by Oct 31

111	614	725	57
-22%	20%	11%	-2%
56	281	337	28
39%	55%	51%	48%
50%	46%	46%	49%