

FY25 Work Plan - May 2024 to April 2025: Revenue Administration - BASELINE

TA Area	Objective	Country	Outcome Targeted	Activity	May 2024 - April 2025 (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	Corporate priorities are better managed through effective risk management	Update the Compliance Improvement Strategy	10	-	10	1	New CIS is approved and improvement plan for revenue collection developed, integrating gender, diversity and climate responses		Jan 20 - 31, 2025 (in-country)	Williams
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Introduction to Medium Term Revenue Strategy (MTRS)	5	-	5	1	Decision made by MoF to proceed or not proceed with MTRS	HQX will deliver remotely Back to back with OCO conference	Jul 29 - Aug 2, 2024 (in-country)	Williams/ Koukpaizan
			Corporate priorities are better managed through effective risk management	Develop Compliance Program for Large Business	-	16	16	1	Compliance of largest domestic and MNEs operating in Fiji improves		Jun 17 - 28, 2024 (in-country)	Ravono
		Fiji	Support functions enable more effective delivery of strategy and reforms	Design and Implement Planning, Monitoring and Reporting Function	20	-	20	1	Design and Monitoring function is established and resourced to provide advice on organizational priorities and performance		Dec 2 - 13, 2024 (in-country)	McAlister/ 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 and develop CD plans	10	-	10	1	Agreement with the authorities on recommendations to facilitate revenue mobilization and anticipated CD requirements.		Jun 26 - Jun 3, 2024 (in-country)	Williams
		RMI	Support functions enable more effective delivery of strategy and reforms	Core Tax Administration Systems Needs Assessment	12	-	12	1	Respond to request from authorities for help in progressing toward procurement of an Integrated Tax Administration System.		Jul 15 - 26, 2024 (in-country)	McAlister
			Corporate priorities are better managed through effective risk management	Implementation of Compliance Improvement Strategy	-	14	14	1	Support Nauru Revenue Office in implementing approved Compliance improvement strategy, including capability development in Audit.		Aug 19 - Nov 15, 2024 (remote)	Ledua
			Support functions enable more effective delivery of strategy and reforms	Digitalization Roadmap Inception	4	-	4	1	This inception visit will initiate project work activities, engage with authorities to align with strategic intent, document outcomes and develop a project plan.		May 27 - 30, 2024 (in-country)	McAlister
			Corporate priorities are better managed through effective risk management	Develop Headquarters Design and Monitoring Function	-	13	13	1	Provide advice to support effective operation of the HQ function, authorities, delegation and collaborate workflow between HQ and Operations.		Jun 3 - 14, 2024 (in-country)	Vivian
			Organizational arrangements enable more effective delivery of strategy and reforms	Improve Organizational, Compliance and Management functions	-	13	13	1	Review past recommendations and provide advice on how to progress implementation of contemporary organization structure, management and operational arrangements.	Back to back missions 26 days in total (19+3+2+2)	Jul 15 - 23, 2024 (in-country)	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 progress, identify CD needs and attend Economic Symposium	12	-	12	1	Review of Tax Policy diagnostic CD support, with emphasis on Income Tax reform and maturing PGST ensuring inclusion of gender, diversity, culture and climate. Participate in the Palau Economic Symposium (note donors and partners attend and important outreach activity)		Nov 11 - 22, 2024 (in-country)	McAlister
			Corporate priorities are better managed through effective risk management	Develop Institutional Risk Management Framework	12	-	12	1	Support consolidation of disparate risk management approaches in IRC into a single 'whole of IRC' register managed at the level of the Commission.		Jun 24 - Jul 5, 2024 (in-country)	McAlister
		PNG	Support functions enable more effective delivery of strategy and reforms	Develop Monitoring and Evaluation Capability	-	17	17	1	Provide advice and support progression of Monitoring and Evaluation capability in line with good practice as described in TADAT and including gender, diversity, culture and climate.		Aug 5 - 16, 2024 (in-country)	Ettridge
			Support functions enable more effective delivery of strategy and reforms	Provide support for ITAS Implementation	-	10	10	1	Provide support to IRC as they transition from procurement to development of the IRC ITAS.		Jun 10 - Sep 6, 2024 (remote)	Grant

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		Samoa	Corporate priorities are better managed through effective risk management	Compliance Risk Management and Data Analysis	-	18	18	1	Compliance risks are identified and revenue risk quantified		Jun 3 - 14, 2024 (in-country)	Hamilton
			Organizational arrangements enable more effective delivery of strategy and reforms	Analyze impacts of tax processing system on organization, people, processes, system	12	17	29	1	Organizational impact assessment informs change management planning		Feb 10 - 21, 2025 (in-country)	Williams/Shrosbree
			Corporate priorities are better managed through effective risk management	Pilot Risk Assessment Team	-	17	17	1	Risk Assessment team is established as a permanent feature of MCR operating model		May 13 - 24, 2025 (in-country)	Velji
		Solomon Islands	Support functions enable more effective delivery of strategy and reforms	Develop Human Resource Capability for Modernization	-	17	17	1	Support IRD to develop HR skill analysis and skilling capability to support transition to modernized tax administration.		Aug 5 - 16, 2024 (in-country)	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.		Oct 14 - 18, 2024 (in-country)	McAlister
			Corporate priorities are better managed through effective risk management	Develop Compliance Improvement Strategy	-	12	12	1	CIS is approved and improvement plan for revenue collection developed. (including gender, diversity, culture and climate)	Covers two objective - one week Audit training in Objective 2	Sep 9 - 20, 2024 (in-country)	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	Provide support on Self-Assessment aligned to TADAT	5	10	15	1	Increased understanding of the current baseline position of the tax administration in relation to good practice as outlined in TADAT (self-assessment not diagnostic).		Oct 7 - 18, 2024 (remote)	McAlister/Martens
		Timor-Leste	Effective implementation of a new tax or modernized legislation	VAT Implementation Review	-	12	12	1	VAT project meets its deliverables		Oct 21 - Nov 22, 2024 (remote)	Ledua
			Effective implementation of a new tax or modernized legislation	VAT Implementation Review #2	-	11	11	1	VAT p=project meets its deliverables		Mar 6 - 14, 2025 (in-country)	Ledua
			Corporate priorities are better managed through effective risk management	Develop Compliance Improvement Strategy/Progress review TPS Pilot - Hybrid	-	21	21	1	New CIS is approved integrating gender, diversity and climate responses; and service focus		Dec 2 - 13, 2024 (in-country)	Shrosbree
		Tonga	Support functions enable more effective delivery of strategy and reforms	Develop Digitization Roadmap	10	-	10	1	Roadmap endorsed and used to progress tax processing system procurement		Jun 3 - Sep 27, 2024 (remote)	McAlister
		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	5	-	5	1	Agreement with the authorities on recommendations to facilitate revenue mobilization and anticipated CD requirements.		Jun 17 - 21, 2024 (in-country)	Williams
		Vanuatu	Corporate priorities are better managed through effective risk management	Design and Monitoring: Data Analysis and Business Intelligence	5	14	19	1	Design and Monitoring function is established and resourced to provide advice on organizational priorities and performance	Hybrid, LTX non-travelling: STX in-country	Jul 15 - 24, 2024 (hybrid)	Hamilton
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop DCIR Strategic Plan	10	-	10	1	Strategic plan endorsed by Minister of Finance	Back to back with PITAA annual meeting: Hybrid	Sep 23 - 27, 2024 (in-country)	McAlister/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 of Reforms and Organizational Design Implementation	12	-	12	1	Agreement with the authorities on recommendations to facilitate revenue mobilization and anticipated CD requirements.		Mar 24 - Apr 4, 2025 (hybrid)	McAlister/Williams

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		Regional	Corporate priorities are better managed through effective risk management	Webinar - Analytics and Risk Management for small PICs	-	3	3	1	Establish a CD plan to support smaller states in Analytics following bilateral consultation.		Feb 11 - 13, 2025 (remote)	Hamilton
			Corporate priorities are better managed through effective risk management	Regional Workshop - Navigating Complex Tax Technical Issues, Evasion and Use of Powers	16	20	36	1	Conduct a regional workshop to address the growing issue of how to build capability and a support network that can better address complex tax issues as they arise including addressing bias in gender, diversity, cultural background and international tax arrangements.	Fiji - USD 110,000 Target advanced countries; budget at USD 70,000	Jun 17 - 21, 2024 (in-person)	McAlister/ Williams/ Field/ Mitchell
			Corporate priorities are better managed through effective risk management	Webinar - Navigating Complex Tax for DRM Leaders	2	1	3	1	Increase understanding of tax administration leaders on the issue of how to build capability and a support network that can better address complex tax issues and seek support for the Complex issues workshop.		May 27, 2024 (remote)	McAlister/ Williams/ STX
			The participants value this training	Webinar - Tax Technical Network #1	-	2	2	1	Support the network developed to better address complex tax issues.		Aug 21 - 23, 2024 (remote)	Velji
			The participants value this training	Webinar - Tax Technical Network #2	-	2	2	1	Support the network developed to better address complex tax issues.		Nov 13 - 15, 2024 (remote)	Mitchell
			The participants value this training	Webinar - Tax Technical Network #3	-	2	2	1	Support the network developed to better address complex tax issues.		Feb 12 - 14, 2025 (remote)	STX
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Virtual Support - ISORA Collection 2024	-	10	10	1	All Pacific Island countries complete ISORA within timeframe and standards, building on past 2-years.		Oct 21 - Dec 20, 2024 (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	Virtual Support - ISORA QA	-	4	4	1	Undertake quality assurance, in collaboration with HQ, to improve data quality.		Feb 3 - Mar 28, 2025 (remote)	O'Keefe
			Support functions enable more effective delivery of strategy and reforms	Provide support - Kiribati/ Palau/ Tuvalu Digitalization Roadmap (joint project of PFTAC/ PITAA/ ADB)	12	-	12	1	Support technical assistance (TA) from ADB Domestic Resource Mobilization Trust Fund to design country-specific roadmaps for the digital transformation of the tax administration of Kiribati, Palau, and Tuvalu.		Jul 15 - 26, 2024 (remote)	McAlister
			Support functions enable more effective delivery of strategy and reforms	Provide support - Nauru/ Niue Digitalization Roadmap (joint project of PFTAC/ PITAA/ ADB)	12	-	12	1	Support technical assistance (TA) from ADB Domestic Resource Mobilization Trust Fund to design country-specific roadmaps for the digital transformation of the tax administration of Nauru and Niue.		Jun 17 - 28, 2024 (remote)	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	Pacific Islands Tax Administrators Association (PITAA) Heads Annual Meeting	10	3	13	1	Further develop the partnership between PFTAC and PITAA, understand the CD needs of our members and undertake workshops in areas of interest to members.	In Vanuatu	Sep 16 - 20, 2024 Sep 18 - 20, 2024 (in-country)	McAlister/ Williams/ HQX	
Revenue Administration	Strengthened core tax administration functions	Fiji	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Audit Function - Small and Medium Enterprise	-	11	11	1	Capability in tax audit function increased leading to improved audit outcomes.		Nov 11 - 22, 2024 (in-country)	Ravono
		Kiribati	Strengthen core tax functions	Filing, Payment and Debt recovery	2	20	22	1	Provide advice and support to strengthen Core tax administration functions in a small state environment.	12 days - in-country/ 5 days - remote	Jun 24 - Jul 5, 2024 (hybrid)	McAlister/ Lendon
			Audit and other verification programs more effectively ensure accuracy of reporting	Develop Tax Audit capacity (ITA 2023)	-	17	17	1	Capability in tax audit function increased leading to improved audit outcomes.		Aug 19 - 30, 2024 (in-country)	Ledua
		Niue	Strengthen core tax functions	Monitor implementation of core tax function	-	14	14	1	Capability in core tax functions increased leading to improved tax compliance		Sep 16 - 27, 2024 (in-country)	O'Keefe
		Samoa	Audit and other verification programs more effectively ensure accuracy of reporting	Tax Evasion Work Program Support	-	12	12	1	Capability in audit of complex tax evasion case improves, resulting in changes to tax compliance behavior		Jun 10 - Nov 29, 2024 (remote)	Velji
		Solomon Islands	Audit and other verification programs more effectively ensure accuracy of reporting	Audit Capability Training	-	5	5	1	CIS is approved and improvement plan for revenue collection developed.	Covers two objective - one week CIS work in Objective 1	Sep 9 - 20, 2024 (in-country)	Ledua
			Audit and other verification programs more effectively ensure accuracy of reporting	Follow-up Audit Capability Training	-	11	11	1	Capability in tax audit function increased leading to improved audit outcomes.		Sep 23 - Dec 13, 2024 (remote)	Ledua

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		Timor-Leste	Audit and other verification programs more effectively ensure accuracy of reporting	Provide Audit Training	-	16	16	1	Capability in tax audit function increased leading to improved audit outcomes.		Jun 17 - 28, 2024 (in-country)	Bell
		Timor-Leste	Audit and other verification programs more effectively ensure accuracy of reporting	Provide Audit Training #2	-	16	16	1	Capability in tax audit function increased leading to improved audit outcomes.	Back to back with VAT review 3	Feb 24 - Mar 5, 2025 (in-country)	Ledua
			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 Debt and Return Improvements, tax clearance and write offs	-	16	16	1	The debt book is managed, with collectible debt under action and non-collectible written off		Nov 18 - 29, 2024 (in-country)	Udy
		Tonga	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Tax Audit	-	16	16	1	Capability in tax audit function increased leading to improved audit outcomes.		Oct 14 - 25, 2024 (in-country)	STX
		Tuvalu	Strengthen core tax functions	Strengthen core tax functions - Filing, Payment and Audit	-	17	17	1	Capability in core tax functions increased leading to improved tax compliance		Nov 25 - Dec 6, 2024 (in-country)	STX
		Regional	Taxpayer services initiatives to support voluntary compliance are strengthened	Virtual Training to Advance Revenue Administration (VITARA)	-	12	12	1	Undertake facilitated 'virtual' workshop on Taxpayer services to build understanding of the importance of taxpayer services in enabling voluntary compliance including addressing bias in gender, diversity, cultural background and impact of extreme weather events under climate.		Sep 2 - 6, 2024 (remote)	London
		Regional	Audit and other verification programs more effectively ensure accuracy of reporting	Virtual Support - Develop Regional Audit Resource Kit	-	12	12	1	Facilitate regional access to materials developed and delivered in workshops with an initial focus on Audit Resource Kit, and expandable to any other initiative.		Aug 1 - Dec 20, 2024 (remote)	O'Keefe
		Regional	The integrity of the taxpayer base and ledger is strengthened	Webinar - Strengthening Tax Registration for DRM Leaders	10	-	10	1	Increase understanding of tax administration leaders on the importance of registration as the first 'pillar of compliance' and gain support for the Registration workshop.		August 6 - 8, 2024 (remote)	McAlister/Williams
		Regional	The integrity of the taxpayer base and ledger is strengthened	Webinar - Strengthening Tax Registration for DRM Leaders (Follow-up)	-	8	8	1	Bilateral collaboration with workshop participants to support action plan implementation and address barriers that may have been faced.		Sep 16 - Nov 15, 2024 (remote)	Field
		Regional	The integrity of the taxpayer base and ledger is strengthened	Regional Workshop - Strengthening Tax Registration for Revenue Mobilization	14	10	24	1	Multilateral CD workshop focused on the first pillar of compliance: registration. This will include addressing biases in gender, diversity, cultural background, the impact of extreme weather events under climate adaptation and increasing international tax arrangements.	Fiji - USD 100,000 4 day workshop	Aug 26 - 30, 2024 (in-person)	McAlister/Williams/Field
				Total Days:	232	492	724	58				