<table>
<thead>
<tr>
<th>TA Area Objective</th>
<th>Country</th>
<th>Outcome Targeted</th>
<th>Mission/Activity</th>
<th>Planned Date</th>
<th>Experts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strengthen revenue administration and oversight mechanisms</td>
<td>Cook Islands</td>
<td>Conduct high level diagnostic and provide recommendation to A Compliance Improvement Strategy has been introduced but more work needs to be done in monitoring and evaluation of activities.</td>
<td>1/7/2019-Eysselein</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fiji</td>
<td>Strengthened revenue administration management and governance arrangements</td>
<td>5/7/2018-Shrosbree</td>
<td>100%</td>
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</tr>
<tr>
<td></td>
<td>Kiribati</td>
<td>Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.</td>
<td>5/18/2018-Middleton</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Nauru</td>
<td>Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.</td>
<td>11/7/2018-Fisher</td>
<td>100%</td>
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<tr>
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<td>Organizational arrangements enable more effective delivery of strategy and reforms.</td>
<td>8/28/2018-Shrosbree</td>
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</tr>
<tr>
<td></td>
<td>Palau</td>
<td>Organizational arrangements enable more effective delivery of strategy and reforms.</td>
<td>5/18/2017-Dark</td>
<td>100%</td>
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<tr>
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<tr>
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<tr>
<td></td>
<td>Niue</td>
<td>Organizational arrangements enable more effective delivery of strategy and reforms.</td>
<td>5/7/2018-5/18/2018 &amp; 6/23/2018-Piper</td>
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<td>Organizational arrangements enable more effective delivery of strategy and reforms.</td>
<td>7/27/2018-Shrosbree</td>
<td>100%</td>
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<td>PNG</td>
<td>Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.</td>
<td>6/29/2018-Scott</td>
<td>100%</td>
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<td></td>
<td>Nauru</td>
<td>Organizational arrangements enable more effective delivery of strategy and reforms.</td>
<td>8/21/2018-McNeil</td>
<td>100%</td>
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<td>Organizational arrangements enable more effective delivery of strategy and reforms.</td>
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<td>Organizational arrangements enable more effective delivery of strategy and reforms.</td>
<td>8/21/2018-McNeil</td>
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<tr>
<td></td>
<td>Niue</td>
<td>Organizational arrangements enable more effective delivery of strategy and reforms.</td>
<td>5/7/2018-6/17/2018 &amp; 10/8/2018-Scott</td>
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## Regional

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Completion Status</th>
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<tbody>
<tr>
<td>8/20/2018</td>
<td>Workshop - Providing a framework on managing change in tax administration</td>
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<td>5/7/2018</td>
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<tr>
<td>2/23/2019</td>
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<td>7/9/2018</td>
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<td>3/23/2019</td>
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<td>2/12/2019</td>
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## Taxation

<table>
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<tr>
<th>Date</th>
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<tr>
<td>3/23/2019</td>
<td>Workshop - Providing a framework on change management</td>
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<tr>
<td>4/29/2019</td>
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<tr>
<td>2/12/2019</td>
<td>Workshop - Providing a framework on change management</td>
<td></td>
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</table>

## Support functions enable more effective delivery of strategy and reforms

- Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.
- Functional arrangements enable more effective delivery of strategy and reforms.
- Strategic partnerships to improve risk management between tax and customs administrations.
- Modernization strategy framework developed and agreed to by authorities.
- Modernization framework developed to support tax reforms.
- Function based structure introduced by 20/6/2020.
- Function based structure currently being implemented to support overall reforms.
- Successful implementation of VAT. A decision to implement a VAT has been made with a request to the authorities for implementation.
- Development of an IT strategy to facilitate tax administration.
- Design and implementation of an MTRS by 6/30/2019. The authorities have requested assistance in the design of an MTRS.
- Tourist Industry further strengthened compliance risk management.
- Further strengthened compliance risk management.
- Effective implementation of a new tax or modified legislation.
- Facilitate the implementation of VAT.
- Plan in place to expand LTO by 31/12/2019.
- Strategy developed to expand number of taxpayers in the LTO.

## Support for the authorities:

- Discussions on the implementation of VAT.
- Drafts.
- Conceptual framework for implementing VAT.
- Consultations initiated with donors and other stakeholders.
- Consultation initiated with stakeholders.
- Conceptual framework for implementing VAT.
- Drafts.
- Conceptual framework for implementing VAT.
- Drafts.

## Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.

- Functional arrangements enable more effective delivery of strategy and reforms.
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- Facilitate the implementation of VAT.
- Plan in place to expand LTO by 31/12/2019.
- Strategy developed to expand number of taxpayers in the LTO.
Vanuatu introduced a CIS pilot project which has been in place since 2016. Strengthening tax administration is a key priority for the country.

1. Strengthen core tax functions.
   - Revenue administration.
   - Taxpayer services.
   - Audit.

2. Taxpayer Services initiatives to support compliance and openness.
   - Self-assessment.
   - Taxpayer service strategy.

3. Strengthen core tax functions.
   - Revenue administration.
   - Taxpayer services.

4. Strengthening core tax functions.
   - Revenue administration.
   - Taxpayer services.
   - Audit.

PNG

1. Strengthen core tax functions.
   - Revenue administration.
   - Taxpayer services.

2. Taxpayer Services initiatives to support compliance and openness.
   - Self-assessment.
   - Taxpayer service strategy.

3. Strengthen core tax functions.
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   - Taxpayer services.

Niue

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   - Revenue administration.
   - Taxpayer services.

2. Taxpayer Services initiatives to support compliance and openness.
   - Self-assessment.
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3. Strengthen core tax functions.
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Cook Islands

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   - Taxpayer services.

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   - Taxpayer service strategy.

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Vanuatu

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Regional: Strengthen regional tax administration functions to improve the management of returns and debt - managers.

- Strengthen regional core tax administration functions through the use of technology.
- Strengthen regional tax administration functions to enhance the efficiency of tax collections.
- Strengthen regional tax administration functions to improve the delivery of taxpayer services.
- Strengthen regional tax administration functions to improve the efficiency of tax collections.
- Strengthen regional core tax administration functions through the use of technology.

Target:

- Strengthen regional tax administration functions to improve the management of returns and debt - managers.
- Strengthen regional tax administration functions to improve the delivery of taxpayer services.
- Strengthen regional tax administration functions to improve the efficiency of tax collections.
- Strengthen regional tax administration functions to improve the delivery of taxpayer services.
- Strengthen regional tax administration functions to improve the efficiency of tax collections.

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- Strengthen regional tax administration functions to improve the management of returns and debt - managers.
- Strengthen regional core tax administration functions through the use of technology.
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Summary:
<table>
<thead>
<tr>
<th>Country</th>
<th>Legal/Tax Policy</th>
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</thead>
<tbody>
<tr>
<td>Fiji</td>
<td>1.8 Design Income Tax Legislation Modernize VAT and Stamp Duty Act</td>
</tr>
<tr>
<td>Niue</td>
<td>1.8 Legal drafting - Income Tax Modernizing tax laws.</td>
</tr>
<tr>
<td>Palau</td>
<td>1.8 Design Income Tax Legislation Designing new tax laws.</td>
</tr>
<tr>
<td>Kiribati</td>
<td>1.8 Design Income Tax Legislation Taxation of Seabed Mining</td>
</tr>
<tr>
<td>Nauru</td>
<td>1.8 Design Legislation PACER Plus Tax policy diagnostic mission</td>
</tr>
<tr>
<td>Samoa</td>
<td>1.8 Design Legislation PACER Plus Tax policy diagnostic mission</td>
</tr>
<tr>
<td>Tonga</td>
<td>1.8 Design Legislation PACER Plus Tax policy diagnostic mission</td>
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<table>
<thead>
<tr>
<th>Purpose</th>
<th>Updated Mid-FY19 Workplan</th>
<th>Increase from Baseline Plan</th>
<th>Delivered by Oct 31</th>
<th>Percent of Original Plan delivered by Oct 31</th>
<th>Percent of Revised Plan delivered by Oct 31</th>
<th>Projected Outturn by April 30, 2019</th>
<th>Percentage of Mid-Year Revised Plan</th>
<th>Percentage of Original Plan</th>
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<tbody>
<tr>
<td>Fiji</td>
<td>117 664 781 65</td>
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<td>Tonga</td>
<td>5 7 12 1</td>
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<td>0%</td>
<td>0%</td>
<td>0%</td>
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<td>0%</td>
</tr>
</tbody>
</table>

Proposed Deliveries by April 30, 2018:

- Fiji: 100%
- Niue: 100%
- Palau: 100%
- Kiribati: 100%
- Nauru: 100%
- Samoa: 100%
- Tonga: 100%