

FY19 Proposed PFTAC Work Plan - May 2018 to April 2019: Niue													
TA Area	Objective	Country	Outcome Targeted	Activity	May 2018 - April 2019 (in person-days)			Number of Missions/ Activities	Milestones	Comments	Planned Date	Experts	
					PFTAC resident advisors	ST experts	Total						
Real Sector Statistics	1. Strengthen compilation and dissemination of data on macroeconomic and financial statistics for decision making according to the relevant internationally accepted statistical standard, including developing/improving statistical infrastructure, source data, serviceability and/or metadata.	Niue	1.3 Staff capacity increased through training, especially on developing source data, compilation methods, and dissemination	Build independent compilation capacity				1	Relative to the baseline, the number of staff trained to compile and/or disseminate these statistics is adequate by February 2019	<ul style="list-style-type: none"> New secondary compiler (existing staff member) given further GDP training to support the primary compiler (February 2019) 		Freeman, Russel	
			1.4 Data are compiled and disseminated using the concepts and definitions of the latest manual/guide.	Assist with benchmarking and rebasing		20	20		Relative to the baseline, deviations from 2008 SNA are reduced and/or eliminated by February 2019				<ul style="list-style-type: none"> Rebasing plan set out (Feb 2019) Derivation of 2013 informal sector benchmarks using HIES 2012-13 (Feb 2019) Derivation of formal sector benchmarks (Feb 2019) Rebased GDP(P) estimates drafted (Feb 2019)
			1.18 A new data set has been compiled and disseminated internally and/or to the public	Provide supplementation to produce latest GDP estimates					New national accounts statistics, as set out in the latest System of National Accounts (2008) manual, are available by February 2019				<ul style="list-style-type: none"> New estimates for 2017, plus potential revisions, completed with significant PFTAC supplementation (February 2019) Compilation of 2018 estimates significantly completed with PFTAC supplementation (February 2019)
Revenue Administration	1. Strengthened revenue administration management and governance arrangements 2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Niue	1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Facilitate implementation of the new function based structure.	4	-	4	1	An organizational structure in place and suitably staffed by 6/30/2018.	Niue recently introduced a function bases structure and will require further assistance to ensure its successful implementation. BTB with compliance mission	8/25/2018 - 8/28/2018	Shrosbree	
			2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.	4	-	4		On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes an arrears and returns management function.	8/13/2018 - 8/16/2018		
			2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.	5	-	5		On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes an arrears and returns management function.	8/17/2018 - 8/21/2018		
			2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.	3	-	3		Taxpayer services strategy and function in place by 12/31/2019 and measured against TADAT dimensions.	Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes a taxpayer services function.	8/22/2018 - 8/24/2018		
Totals:					16	20	36	2					
Legal	Tax Legislation	Niue	1.8 Legal drafting - Income Tax	Modernizing tax laws.	10	0	10	1	Modernized laws implemented by 6/30/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	6/18/2018 - 6/27/2018	Burns	