

FY23 Work Plan - May 2022 to April 2023: Revenue Administration - FINAL OUTTURN AT APRIL 2023

TA Area	Objective	Country	Outcome Targeted	Activity	May 2022 - April 2023 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2022 (in person-days)			Number of Missions/ Activities	Updated Inputs at Apr 30, 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		PFTAC resident advisors	ST experts	Total								
Revenue Administration	Strengthened revenue administration management and governance arrangements	Cook Islands	Organizational arrangements enable more effective delivery of strategy and reforms	Implementation of Organizational Structure	7	-	7	1	-	-	-	-	-	-	-	0%	Cancelled	Additional capability has enhanced RMD performance	Government approved additional funding for additional staff as part of RMD reforms, made available in stages.	Jun 13 - 24, 2022 (in-country)	Eysselein		
			Corporate priorities are better managed through effective risk management	Refresh Compliance Improvement Strategy	-	18	18	1	-	-	-	-	-	-	-	-	0%	FY24	CIS priority areas refreshed and plan reviewed.	Impact of COVID may change focus of CIS	Feb 14 - 27, 2023 (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 of reforms	6	-	6	1	8	-	8	1	-	-	-	-	0%	Shifted to FY24	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Feb 22 - 27, 2023 (in-country)	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	Tax Review	-	-	-	-	-	12	12	1	-	-	-	-	0%	Shifted to FY24	Tax policies identified that position Cook Islands to optimize their tax laws.	PFTAC is supporting a request by the authorities to modernize their tax laws.		Mullins	
		Fiji	Support functions enable more effective delivery of strategy and reforms	Review of People Capability and Culture	-	20	20	1	10	20	30	1	10	20	30	1	100%	May 2 - Jun 10, 2022 (remote)	Implementation plan and road map approved	New people lead will assist CEO in implementing changes	May 2 - Jun 10, 2022 (remote)	Reardon/ Williams	
			Corporate priorities are better managed through effective risk management	Strengthen Data Analysis and Risk Management	-	12	12	1	-	21	21	1	-	21	21	1	100%	Nov 11 - 28, 2022 (in-country)	RMU systems and processes provide useable intelligence	Follow on from leadership series on enterprise and compliance risk management	Jun 30 - Jul 15, 2022 (remote)	Hamilton	
			Corporate priorities are better managed through effective risk management	Compliance Improvement Strategy (CIS) and RCAP	-	38	38	1	-	-	-	-	-	-	-	-	0%	FY24	Refreshed CIS is approved and improvement plan to increase revenue implemented	Impact of COVID may change focus of CIS	Jun 6 - 24, 2022 (in-country)	Hamilton/ Strong	
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop Change Management Strategy	-	15	15	1	-	-	-	-	-	-	-	-	0%	Cancelled	Change management strategy approved and implemented by October 2022	Informed by FRCS strategic plan	Jul 4 - 22, 2022 (remote)	Byrnes	
			Corporate priorities are better managed through effective risk management	Further assistance with the Industry Partnership approach	-	28	28	1	-	12	12	1	-	-	-	-	0%	Shifted to FY24	Compliance of key industries improves	The industry partnership will assist with post-COVID recovery	Jul 25 - Aug 5, 2022 (in-country)	Clayton/ Shrosbree	
			Organizational arrangements enable more effective delivery of strategy and reforms	Organizational Design and Operating Model	-	38	38	1	-	-	-	-	-	-	-	-	0%	Cancelled	Organizational design and operating model, reviewed, updated approved and implemented by December 2022	Informed by FRCS strategic plan	Aug 1 - 19, 2022 (in-country)	Tamm/ Udy	
			Support functions enable more effective delivery of strategy and reforms	Design and Implement Performance Management System	-	32	32	1	-	21	21	1	-	21	21	1	100%	Oct 26 - Nov 11, 2022 (in-country)	New PMS in place that meets needs of all parties	Current performance management system does not meet requirements of modern tax administration	Oct 10 - 26, 2022 (in-country)	Reardon/ Udy	
			Support functions enable more effective delivery of strategy and reforms	Performance Management Planning	-	-	-	-	-	-	-	-	-	12	12	1	100%	Feb 6 - 10, 2023 (in-country)					Reardon
			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	4	-	4	1	10	-	10	1	-	-	-	-	0%	Shifted to FY24	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Feb 28 - Mar 3, 2023 (in-country)	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	TADAT Assessment	-	44	44	1	-	-	-	-	-	-	-	-	0%	FY24	TADAT assessment completed by end of April 2023	Last TADAT assessment undertaken during 2015, new assessment needed to assess current state of the administration, recognize progress and achieving as well as determine areas for improvement	Apr 3 - 20, 2023 (in-country)	Middleton/ HQ Staff	
		Corporate priorities are better managed through effective risk management	ISORA Implementation	-	-	-	-	-	-	-	-	-	-	-	-	0%	Shifted to Regional correct classification	ISORA is completed correctly by more Pacific countries than previous years	Countries supported to complete this international survey		O'Keefe		
		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	Diagnostic review of the Tax Administration.	-	32	32	1	-	-	-	-	-	-	-	0%	FY24	Identify need for modernization and reform and agree on TA	Visits planned for FY20 postponed to July at request of authorities	Jul 11 - 22, 2022 (in-country)	O'Keefe/ Topping		
			Corporate priorities are better managed through effective risk management	Compliance Improvement Strategy	-	16	16	1	-	-	-	-	-	-	-	0%	FY24	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	Aug 22 - Sep 2, 2022 (in-country)	Strong		
			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	5	-	5	1	9	-	9	1	-	-	-	0%	Shifted to FY24	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	PFTAC provided assistance with revenue analysis with diagnostic review to follow mid-June 2022	Jan 16 - 20, 2023 (in-country)	Williams		
		Kiribati	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	BEPS Inclusive Framework	-	10	10	1	-	22	22	1	-	22	22	1	100%	Jul 19 - Aug 9, 2022 (remote)	Subject to confirmation of TA required, finalized tax and/or Customs draft laws by end July 2022	To be confirmed	May 16 - 27, 2022 (remote)	Velji	
			Organizational arrangements enable more effective delivery of strategy and reforms	Organizational Design	12	-	12	1	-	-	-	-	-	-	-	0%	FY24	New organizational design approved and implemented by end of April 2023	Fit for purpose structure and ways of working implemented	Sep 5 - 23, 2022 (in-country)	Eysselein		
		RMI	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	7	-	7	1	-	-	-	-	-	-	-	0%	FY24	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Feb 6 - 10, 2023 (in-country)	Williams		
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Support for Tax Reform		-	12	12	1	-	-	-	-	-	-	-	0%	Cancelled	Legislation for tax reform and readiness of tax administration for implementation of tax reforms to be aligned with tax reform timeline as soon as government has made decision on tax reform scope and timelines	Awaiting clarity on scope of this work	Jun 6 - 24, 2022 (remote)	Piper				
Corporate priorities are better managed through effective risk management	Compliance Risk management		-	12	12	1	-	-	-	-	-	-	-	0%	Cancelled	CIS is approved and improvement plan to increase revenue implemented	Assumed that RMI has risk management capability	Jul 18 - Aug 5, 2022 (remote)	Piper				
RMI	Effective implementation of a new tax or modernized legislation	Implementation of VAT	-	16	16	1	-	-	-	-	-	-	-	0%	FY24	VAT implementation readiness by 10/31/22	Decision still to be taken on implementation of VAT	Nov 28 - Dec 9, 2022 (in-country)	Piper				

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					PFTAC resident advisors	ST experts	Total		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	Review reform progress	-	-	-	-	8	-	8	1	-	-	-	-	0%	Shifted to FY24	New taxes have been implemented on time	Post implementation review to identify areas of good implementation and areas for further help		McAlister	
		Nauru	Corporate priorities are better managed through effective risk management	Enhance CIS and improve core tax functions	-	12	12	1	-	-	-	-	5	14	19	1	100%	Feb 11 - 17, 2023 (in-country)	CIS is approved and improvement plan to increase revenue implemented	Impact of COVID should be factored in	Feb 20 - Mar 3, 2023 (in-country)	Lewis/ 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	Reform Program Progress Review	-	10	10	1	-	16	16	1	-	18	18	1	100%	Sep 26 - Oct 11, 2022 (in-country)	Reform plans are systematically being implemented	Mentoring support enables embedding of new CD	Oct 17 - 28, 2022 (remote)	Shroobree/ O'Keefe	
		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	Reform Progress Check	-	10	10	1	8	-	8	1	-	-	-	-	0%	Shifted to FY24	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Jan 16 - 27, 2023 (remote)	Shroobree/ Williams	
			Organizational arrangements enable more effective delivery of strategy and reforms/ Corporate priorities are better managed through effective risk management	Progressing LTO and Compliance-Risk-Management-improving business processes and compliance, organization and people performance	-	-	-	-	-	16	16	1	-	46	46	1	100%	Apr 3 - 17, 2023 (in-country)/ Apr 3 - 24, 2023 (in-country)	Plan for focus on LTO is delivering increased revenue collection from LTO. Compliance risks identified, plan developed and first phase implemented successfully	Follows establishment of new operating model		Vivian/ 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 Tax Reform Implementation Progress	-	20	20	1	-	-	-	-	-	-	-	-	0%	Cancelled	Implementation plans are being actioned	In-country support required to ensure plans are being implemented in readiness for implementation of new legislation	Jul 1 - 29, 2022 (remote)	Piper	
			Support functions enable more effective delivery of strategy and reforms	ITC support for new taxes	-	20	20	1	-	-	-	-	-	-	-	-	0%	Cancelled	ICT modules for new taxes to be operational by end November 2022	Coordination with ATO required	Jun 20 - Jul 22, 2022 (remote)	Grant	
			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 Tax Administration Reform Progress	7	-	7	1	8	-	8	1	-	-	-	-	0%	Combined with Palau Economic Symposium	CD provided is adding value to the reform process and Palau is ready for new legislation go-live in January 2023	Significant CD investment remotely provided to Palau. This mission will review progress and assess readiness.	Feb 20 - 24, 2023 (in-country)	Williams/ McAlister	
		Palau	Organizational arrangements enable more effective delivery of strategy and reforms/ Strengthen core tax functions	Implementation of tax reforms #2	-	16	16	1	-	35	35	1	-	35	35	1	100%	Jun 3 - Jul 4, 2022 (in-country)	Implementation plans are being actioned	In-country support required to ensure plans are being implemented in readiness for implementation of new legislation	Sep 12 - 23, 2022 (in-country)	Piper	
			Organizational arrangements enable more effective delivery of strategy and reforms/ Strengthen core tax functions	Implementation of tax reforms #3	-	16	16	1	-	-	-	-	-	-	-	-	0%	Cancelled	Tax reforms successfully implemented by end of December 2022	See above	Nov 14 - 25, 2022 (in-country)	Piper	
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Palau Economic Symposium, Current Tax Reforms and CD Coordination	-	-	-	-	-	-	-	-	9	-	9	1	100%	Nov 14 - 22, 2022 (in-country)				McAlister	
			Organizational arrangements enable more effective delivery of strategy and reforms/ Strengthen core tax functions	Implementation readiness for tax reforms	-	16	16	1	-	16	16	1	-	28	28	1	100%	Nov 21 - Dec 9, 2022 (in-country)	Recommendations of enhancements based on review of effectiveness of systems, processes and procedures for new taxes implemented by end of February 2023	New taxes implemented	Jan 16 - 27, 2023 (in-country)	Piper	
			Support functions enable more effective delivery of strategy and reforms	Review ITAS project plan and change management implementation	-	16	16	1	-	-	-	-	-	-	-	-	0%	Cancelled	QA completed and risks to ITAS implementation successfully being managed	Subject to decision on ITAS vendor and timeframe	Aug 15 - 26, 2022 (remote)	Grant	
			Organizational arrangements enable more effective delivery of strategy and reforms	Develop process flows between HQ and Operations	-	15	15	1	-	14	14	1	-	-	-	-	0%	Shifted to FY24	The workflow between HQ and operations is established	Timeline for implementation of changes has changed. HQ and operational units need to be in place before this CD can proceed	May 2 - 18, 2022 (remote)	Vivian/ Lendon	
			Support functions enable more effective delivery of strategy and reforms	Develop Resource and Performance Metrics	-	30	30	1	-	12	12	1	-	-	-	-	0%	Shifted to FY24	Resource and performance metrics implemented by end October 2022	Timeline for implementation of changes has changed. HQ and operational units need to be in place before this CD can proceed	Jun 13 - Jul 6, 2022 (remote)	Lawrence/ Lendon/ STX	
			Support functions enable more effective delivery of strategy and reforms	Implementation of New Performance Management System	-	40	40	1	-	13	13	1	-	-	-	-	0%	Shifted to FY24	New PMS in place that meets needs of all parties	Current performance management system does not meet requirements of modern tax administration	Jun 13 - Jul 8, 2022 (remote)	Reardon/ Hedy	
			Organizational arrangements enable more effective delivery of strategy and reforms	Review IRC Final Approval Report - Organizational Change Implementation	-	-	-	-	-	-	-	-	-	6	6	1	100%	Nov 21 - Dec 2, 2022 (remote)				Vivian	
			Organizational arrangements enable more effective delivery of strategy and reforms	Review Progress on Organizational Change Implementation	-	24	24	1	-	13	13	1	-	17	17	1	100%	Jan 16 - 27, 2023 (in-country)	Evaluation of effectiveness of org changes completed and improvements accepted and being implemented	Substantial PFTAC support provided for implementation of new organizational arrangements	Aug 29 - Sep 19, 2022 (remote)	Reardon/ Vivian	
			Support functions enable more effective delivery of strategy and reforms	Review ICT tender specifications	-	-	-	-	-	7	7	1	-	6	6	1	100%	Sep 5 - 26, 2022 (remote)	Draft RFP meets minimum market standards	Review of draft RFP completed to improve shortlisting of proposers.		Grant	
			Support functions enable more effective delivery of strategy and reforms	Review ICT evaluation	-	-	-	-	-	7	7	1	-	-	-	-	0%	Shifted to FY24	Independent evaluation of short-list process concurs with short list	Phase 2 of ICT RFP support		Grant	
			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 forward planning	-	-	-	-	10	-	10	1	5	-	5	1	100%	Jan 23 - 27, 2023 (in-country)	CD provided is adding value to the reform process	Current state assessment completed and forward CD priorities established		McAlister	
			Organizational arrangements enable more effective delivery of strategy and reforms	Portfolio Change Impact Assessment	-	-	-	-	-	13	13	1	-	18	18	1	100%	Jan 16 - 27, 2023 (in-country)	Integrated view of change and benefits being monitored and progress tracked	Multiple change projects grouped as a change portfolio		O'Keefe/ Singh	
			Organizational arrangements enable more effective delivery of strategy and reforms	Program and Change Management	-	-	-	-	-	-	-	-	-	-	-	-	0%	Cancelled				Singh	
			Organizational arrangements enable more effective delivery of strategy and reforms	Supporting implementation of the Organisational structure	-	-	-	-	-	-	-	-	-	18	18	1	100%	Feb 13 - Apr 21, 2023 (remote)					O'Keefe

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total							
	Support functions enable more effective delivery of strategy and reforms		HR Planning	HR Planning	-	-	-	-	-	12	12	1	-	20	20	1	100%	Jan 16 - 27, 2023 (in-country)	HR changes are implemented on-time	Supports the organizational design implementation		Reardon/ O'Keefe
			Corporate priorities are better managed through effective risk management	Data and Analytics	-	-	-	-	-	12	12	1	-	-	-	-	0%	Shifted to FY24	Compliance risk process is in place and insights used to direct compliance activity	Data is collected, and analyzed to produce insights		STX
	Organizational arrangements enable more effective delivery of strategy and reforms	Samoa	New Organization Structure	New Organization Structure	-	15	15	1	-	16	16	1	-	16	16	1	100%	Aug 1 - 18, 2022 (in-country)	New organizational design approved	Delayed because of Samoa no-mission period	May 16 - Jun 3, 2022 (remote)	Tamm/ Vivian
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of Corporate Strategic Plan	-	32	32	1	12	-	12	1	-	-	-	-	0%	Shifted to FY24	New strategic plan approved for implementation	New government, different priority areas and impact of COVID require refresh of strategic plan	Aug 24 - Sep 9, 2022 (in-country)	Topping/Shrosbree/Williams
			Corporate priorities are better managed through effective risk management	Renewing of industry partnership for high risk industries	-	12	12	1	-	-	-	-	-	-	-	-	0%	Cancelled	Enhanced and updated industry partnership strategy implemented	Reassess in light of COVID	Sep 9 - 23, 2022 (in-country)	Shrosbree
			Corporate priorities are better managed through effective risk management	Compliance Risk Management and Data Analysis	-	15	15	1	-	19	19	1	-	-	-	-	0%	Shifted to FY24	Systems and processes provide useable intelligence	Impact of COVID will impact priority areas	Aug 29 - Sep 23, 2022 (remote)	Hamilton
			Support functions enable more effective delivery of strategy and reforms	Improve data analysis	-	24	24	1	-	-	-	-	-	-	-	-	0%	Merged with CRM	Data analysis meeting TADAT POA standard rating B by end of December 2022	RMU systems and processes provide useable intelligence	Jun 27 - Jul 8, 2022 (remote)	Hamilton/ 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	Review of reform progress	7	-	7	1	-	-	-	-	5	-	5	1	100%	Apr 19 - 21, 2023 (in-country)	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Jan 30 - Feb 6, 2023 (in-country)	Williams
			Organizational arrangements enable more effective delivery of strategy and reforms	Organization structure and LTO operations support	-	16	16	1	-	12	12	1	-	-	-	-	0%	Shifted to FY24	LTO fully staffed and operational by end of December 2022	Coordination with ADB funded project required	May 16 - 27, 2022 (remote)	Shrosbree
	Effective implementation of a new tax or modernized legislation	Solomon Islands	Assist with implementation of VAT	Assist with implementation of VAT	12	14	26	1	-	-	-	-	-	-	-	0%	FY24	Implementation strategies and plans for VAT finalized by 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Aug 29 - Sep 9, 2022 (in-country)	Eysselein/ Udy	
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Change Management	-	14	14	1	-	-	-	-	-	-	-	0%	FY24	Change management strategy approved and implemented by end December 2022	Coordination with ADB funded project required	Oct 3 - 14, 2022 (in-country)	Tamm	
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	14	14	1	-	-	-	-	-	-	-	0%	Cancelled	Implementation strategies and plans for VAT finalized by 12/31/21.	Coordination with ADB funded project required	Feb 6 - 17, 2023 (in-country)	Udy	
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Design and implementation of MTRS	1	2	3	1	5	9	14	1	5	9	14	1	100%	Aug 29 - Sep 2, 2022 (in-country)	MTRS design finalized and approved by end of June 2024	Carried over from previous years - secure commitment form government for MTRS before it is able to proceed	Mar 17, 2023 (remote)	Williams/ Koukpaizan/ STX
			Support functions enable more effective delivery of strategy and reforms	Develop Job Descriptions	-	-	-	-	-	10	10	1	-	10	10	1	100%	Aug 9 - 26, 2022 (remote)	Job descriptions used to place people in positions in new structure and recruit new staff	Required to support formal approval of organization structure		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	5	-	5	1	100%	Mar 6 - 10, 2023 (in-country)	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Need to connect with tax administration and the resident reform team to ensure no duplication, and assess the value add of PFTAC CD		McAlister
	Effective implementation of a new tax or modernized legislation	Timor-Leste	Assist with implementation of VAT	Assist with implementation of VAT	-	16	16	1	-	18	18	1	-	21	21	1	100%	Oct 11 - 25, 2022 (in-country)	Implementation strategies and plans for VAT finalized by 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Mar 20 - 31, 2023 (in-country)	Vivian/ Piper
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop Strategic Plan	-	5	5	1	-	13	13	1	-	13	13	1	100%	May 4 - Jun 7, 2022 (remote)	Strategic plan finalized and approved	Tracking to road map from diagnostic	May 2, 2022 (remote)	Stony/O'Keefe/ Vivian
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Implementation of Strategic Plan	-	-	-	-	-	12	12	1	-	-	-	-	0%	Shifted to FY24	Roadmap for implementation developed and approved	Building block to establish core pillars of compliance in TL		STX
			Organizational arrangements enable more effective delivery of strategy and reforms	Administration Support for return registration function to sole TLTA control	-	15	15	1	-	-	-	-	-	-	-	-	0%	FY24	Registration function established in TLTA by end of April 2023	Tracking to road map from diagnostic	Nov 28 - Dec 16, 2022 (remote)	Topping
			Organizational arrangements enable more effective delivery of strategy and reforms	Redefine and modify approach to Large Taxpayers	-	12	12	1	-	16	16	1	-	-	-	-	0%	Shifted to FY24	New Large Taxpayer approach and action plans finalized and approved by end of February 2023	Tracking to road map from diagnostic	Oct 10 - 21, 2022 (remote)	Vivian
			Support functions enable more effective delivery of strategy and reforms	Review/update staff distribution in Accounting, Collections, Enforcement and Audit	-	16	16	1	-	12	12	1	-	-	-	-	0%	Shifted to FY24	Staff distribution updated and implemented by June 2023	Tracking to road map from diagnostic	Jan 16 - Feb 4, 2023 (in-country)	Reardon
			Organizational arrangements enable more effective delivery of strategy and reforms	Develop planning, design and monitoring (head office) function	-	16	16	1	-	16	16	1	-	-	-	-	0%	Shifted to FY24	Head office functions approved and implemented by June 2023	Tracking to road map from diagnostic	Apr 3 - 14, 2023 (in-country)	Vivian
Effective implementation of a new tax or modernized legislation			Support implementation of VAT	-	16	16	1	-	-	-	-	-	24	24	1	100%	Jan 31 - Feb 14, 2023 (in-country)	VAT successfully implemented by date as per new tax legislation	Tracking to road map from diagnostic	Sep 26 - Oct 7, 2022 (in-country)	Vivian/ Piper	
Support functions enable more effective delivery of strategy and reforms			Develop Internal Audit Strategy	-	-	-	-	-	16	16	1	-	-	-	-	0%	Shifted to FY24	Mechanisms in place to provide assurance to Commissioner	Tracking to road map from diagnostic		STX	
Support functions enable more effective delivery of strategy and reforms			Provide IT Training and Development	-	-	-	-	-	16	16	1	-	-	-	-	0%	Cancelled	Staff able to optimize the IT systems available to them	Additional request following recent CD in-country		Grant	
Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations			Reform Progress Check	-	-	-	-	9	-	9	1	3	-	3	1	100%	Apr 23 - 28, 2023 (remote)	Relationship and way of working established and understood	TL is new to PFTAC CD environment and time is needed to build a relationship of trust		Williams	
Corporate priorities are better managed through effective risk management	Tonga	Development of Business Continuity Plan (BCP)	Development of Business Continuity Plan (BCP)	-	40	40	1	-	-	-	-	-	-	-	0%	FY24	BCP developed, tested and resourced	Important to build in learnings from recent seismic events	Jul 6 - 30, 2022 (remote)	Shrosbree/ Topping		
		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	-	-	-	-	10	-	10	1	-	-	-	-	0%	Shifted to FY24	Relationship re-established and CD underway	Post disasters Tonga has not engaged in CD in FY23		Williams	

TA Area	Objective	Country	Outcome Targeted	Activity	May 2022 - April 2023 (in person-days)			Number of Missions/ Activities	Updated inputs at Oct 31, 2022 (in person-days)			Number of Missions/ Activities	Updated Inputs at Apr 30, 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		PFTAC resident advisors	ST experts	Total								
		Tuvalu	Organizational arrangements enable more effective delivery of strategy and reforms	Organizational structure for customs and tax administration	2	-	2	1	-	-	-	-	-	-	-	0%	Cancelled	Fit for purpose structure and ways of working approved and being implemented	Customs and inland revenue to be integrated	Jun 15, 2022 (remote)	Eyeselein/ Williams		
			Corporate priorities are better managed through effective risk management	Monitor and review implementation of CIS and operational plan #2	-	12	12	1	-	3	3	1	-	3	3	1	100%	Jun 1 - 9, 2022 (remote)	Current Compliance Improvement Plan is evaluated	Series of reviews to assist embed CD	May 9 - Jul 29, 2022 (remote)	Fisher	
			Corporate priorities are better managed through effective risk management	Monitor and review implementation of CIS and operational plan; and Organizational Structure	-	16	16	1	-	12	12	1	-	12	12	1	100%	Aug 16 - Sep 16, 2022 (remote)	CIS and operational plan implemented as per agreed action plan timelines	Series of reviews to assist embed CD	Aug 1 - Oct 31, 2022 (in-country)	Fisher	
			Corporate priorities are better managed through effective risk management	Monitor and Review Implementation # 4	-	12	12	1	-	-	-	-	-	-	-	-	0%	Cancelled	CIS and operational plan implemented as per agreed action plan timelines	Series of reviews to assist embed CD	Feb 8 - 21, 2023 (in-country)	Fisher	
			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	-	-	-	-	10	-	10	1	-	-	-	-	0%	Shifted to FY24	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Shift from ongoing CD support to targeted and planned support required in next half of year		Williams	
		Vanuatu	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Tax Policy review	-	16	16	1	-	12	12	1	-	-	-	-	0%	Shifted to FY24	Tax policy review finalized by end December 2022	Vanuatu dependent on VAT and citizenship scheme that is not sustainable	Oct 10 - 21, 2022 (in-country)	Mullins	
			Support functions enable more effective delivery of strategy and reforms	POS System - Implementation of Electronic Fiscal Device System for VAT Compliance	-	12	12	1	-	10	10	1	-	10	10	1	100%	Aug 10 - 26, 2022 (remote)	Decision made on implementation of POS system by end October 2022	Use of intelligence from POS is used to improve compliance	Jul 11 - 22, 2022 (remote)	Hamilton	
			Organizational arrangements enable more effective delivery of strategy and reforms	Support on Organizational Arrangement	-	16	16	1	-	-	-	-	-	-	-	-	0%	FY24	Enhanced organizational arrangements implemented by end of April 2023	Inland revenue needs to be strengthened	Nov 14 - 25, 2022 (in-country)	Shrosbree	
			Corporate priorities are better managed through effective risk management	Data analysis and business intelligence	-	12	12	1	-	12	12	1	-	-	-	-	0%	Shifted to FY24	Improved data analysis and use of business intelligence as per agreed action plan implemented by end of February 2023	Systems and processes provide useable intelligence	Aug 8 - 19, 2022 (remote)	Hamilton	
			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 Modernization Programme	-	16	16	1	-	-	-	-	-	-	-	-	0%	Replaced by LTX Review	New modernization programme implemented by end of May 2023 and action plan timelines met	Tax administration capacity and effectiveness to be improved	Feb 6 - 17, 2023 (in-country)	Shrosbree	
		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	-	-	-	-	12	-	12	1	-	-	-	-	0%	Shifted to FY24	CD has been utilized and performance has increased in targeted areas	A purposeful planned approach to CD and development in place		Williams		
		Regional	Corporate priorities are better managed through effective risk management	Leadership, Integrity and Good Governance	12	12	24	1	-	14	14	1	-	14	14	1	100%	May 2 - Jun 10, 2022 (remote)	Regional workshop on Leadership, Governance and Integrity improves leadership, management and governance	Part of leadership seminar series	May 2 - Jun 10, 2022 (remote)	Eyeselein/ Williams/ Shrosbree/ Vivian/ Vave	
			Corporate priorities are better managed through effective risk management	Regional Sharing of Business Continuity Responses	16	-	16	1	-	-	-	-	-	-	-	-	0%	Merged with Planning Series	Attending countries have developed, tested and implemented BCP	The impact of climate change and natural and other disasters affects PICs ability to continue with administration	Jul 11 - 20, 2022 (remote)	Eyeselein/ Williams	
			Corporate priorities are better managed through effective risk management	Data and Analytics	-	12	12	1	-	12	12	1	-	-	-	-	0%	Shifted to FY24	Attending countries review their risk management systems and processes and update to provide usable intelligence.	Follow-up workshop on one delivered in 2019, taking into account COVID impact	Oct 24 - 31, 2022 (in-person)	Hamilton	
			Support functions enable more effective delivery of strategy and reforms	Regional Assessment of Small Country Tax Information System	-	10	10	1	-	-	-	-	-	-	-	-	0%	Cancelled	The requirements of a fit for purpose small country tax processing system have been developed	The cost, size and functions of most tax processing systems are not made to meet needs of small and developing countries	Dec 5 - 16, 2022 (remote)	Grant	
			Corporate priorities are better managed through effective risk management	Workshop on ISORA	-	9	9	1	-	5	5	1	-	5	5	1	100%	Nov 17, 2022 (remote)	All PICs complete ISORA in full and on time	Hands on training and support provided.	Jan 23 - 27, 2023 (remote)	Topping/ O'Keefe	
			Corporate priorities are better managed through effective risk management	ISORA Quality Review	-	-	-	-	-	-	-	-	-	12	12	1	100%	Feb 15 - Mar 17, 2023 (remote)					O'Keefe
			Corporate priorities are better managed through effective risk management	ISORA Implementation	-	-	-	-	-	15	15	1	-	15	15	1	100%	Nov 21 - Dec 16, 2022 (remote)	ISORA is completed correctly by more Pacific countries than previous years	Countries supported to complete this international survey		O'Keefe	
			Support functions enable more effective delivery of strategy and reforms	Regional Tax Information System Effective Revenue Management System	-	12	12	1	-	6	6	1	-	6	6	1	100%	Aug 25, 2022 (remote)	A regional approach to the sourcing and funding of a fit for purpose system are developed	ICT presents major challenge to most tax administrations in the region	Jan 23 - Feb 3, 2023 (remote)	Grant	
			Support functions enable more effective delivery of strategy and reforms	Performance Management	-	14	14	1	-	18	18	1	13	25	38	1	100%	Jan 30 - Feb 3, 2023 (in-person)	Leaders have a consistent view of the basics of a good PMS and the critical role of the leader	Current performance management systems does not meet requirements of modern tax administration	Feb 8 - 20, 2023 (in-person)	Reardon/Ally/ Vivian/ Williams/ Shrosbree/ Williams	
Support functions enable more effective delivery of strategy and reforms	Regional Policy and Revenue Forecasting		-	9	9	1	-	-	-	-	-	-	-	-	0%	FY24	PICs understand how policy and revenue forecasting can assist their decision making	Joint workshop with Macroeconomist	Mar 6 - 15, 2023 (remote)	STX			
Effective implementation of a new tax or modernized legislation	Legal Interpretation	-	10	10	1	-	-	-	-	-	-	-	-	0%	FY24	Attendees are confident in the use of their legal powers	Advice and legal interpretation not consistent in most tax administrations	Apr 3 - 12, 2023 (remote)	Topping				
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Planning Series for Senior Leaders: Strategic Planning	-	-	-	-	-	12	12	1	-	12	12	1	100%	Jun 16 - 24, 2022 (remote)	Tax administrations have started process to update their strategic plan	The post COVID environment may require countries to refresh their organizational strategy		Shrosbree/ Vivian/ Vave				
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Planning Series for Senior Leaders: Operational Planning	-	-	-	-	-	18	18	1	-	14	14	1	100%	Jul 15 - 22, 2022 (remote)	Countries review their operational planning processes and improve performance	Part of Planning Series for senior leaders program		Shrosbree/ Vave/ Ledua				
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Planning Series for Senior Leaders: Operational Planning II - Performance Standards	-	-	-	-	-	15	15	1	-	10	10	1	100%	Sep 19 - 23, 2022 (remote)	Performance standards are appropriate for the function	Part of Planning Series for senior leaders program		Shrosbree/ Vivian/ Ledua				

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total							
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Planning Series for Senior Leaders: Business Continuity Planning (BCP)	-	-	-	-	-	10	10	1	-	14	14	1	100%	Mar 15, 2023 (remote)	Each country has reviewed and updated their BCP	Part of Planning Series for senior leaders program		Shrosbree/ Vave
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Planning Series for Senior Leaders: People Management	-	-	-	-	-	15	15	1	-	10	10	1	100%	Nov 9, 2022 (remote)				Reardon/ Shrosbree/ Vivian
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Workshop on Gender in Revenue Administration	-	-	-	-	5	20	25	1	5	20	25	1	100%	Aug 24, 2022 (in-country)	Each country identified one area of focus to progress gender equity	Gender is a priority for IMF and for the Pacific		Williams/ Vave
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Workshop on Investing in Tax Administration	-	-	-	-	-	3	3	1	-	3	3	1	100%	Aug 26, 2022 (in-country)	Administrations understand what's needed to develop a business case for investment	Most PICs are under-resourced in comparison to other small island states		Vave
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	2022 Annual PITAA Heads Meeting	-	-	-	-	7	5	12	1	7	5	12	1	100%	Aug 22 - 23, 2022 (in-country)	PFTAC identified as key CD partner in Pacific	Regular annual meeting		Eyeselein/ Williams/ Koukpaizan (HQ)
			Support functions enable more effective delivery of strategy and reforms	Revenue Management System	-	-	-	-	-	5	5	1	-	8	8	1	100%	Apr 6, 2023 (remote)	Terms of reference and membership confirmed	Building Pacific capability to help each other		Grant
			Support functions enable more effective delivery of strategy and reforms	Revenue Management System #2	-	-	-	-	-	6	6	1	-	-	-	-	0%	Cancelled	First network meeting completed and needs identified	Building Pacific capability to help each other		Grant
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Gender in Practice	-	-	-	-	5	-	5	1	3	7	10	1	100%	Apr 3, 2022 (remote)	Terms of reference and membership confirmed	Building Pacific capability to help each other		Williams/ Vave
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Emerging Women Leadership Workshop	-	-	-	-	4	11	15	1	-	-	-	-	0%	Shifted to FY24	First network meeting completed, and action plan agreed for Pacific women leaders development	Building Pacific capability to help each other		Williams/ Vave
Revenue Administration	Improved customs administration functions	Tuvalu	Trade facilitation and service initiatives better support voluntary compliance	Review of ASYCUDA	-	-	-	-	-	16	16	1	-	-	-	-	0%	Cancelled	ASYCUDA functionality optimized	Requested at IMF Spring Meeting		Kerswell
Revenue Administration	Strengthened core tax administration functions																					
		Cook Islands	Audit and other verification programs more effectively ensure accuracy of reporting	Review Audit Training Products	-	30	30	1	-	44	44	1	-	44	44	1	100%	May 2 - Jun 30, 2022 (remote)	Improved Audit skills result in improved Audit outcomes	Implementation of training dependent on recruiting new employees	May 2 - 27, 2022 (remote)	Bell/ Matthews
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit function - Embedding Audit practices-Undertake Audit Aspire Training	-	32	32	1	-	16	16	1	-	19	19	1	100%	Mar 27 - Apr 6, 2023 (in-country)	The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jul 18 - 29, 2022 (in-country)	Bell/Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	Audit Skills Development	-	32	32	1	-	-	-	-	-	-	-	-	0%	Cancelled	Audit skills development program completed	Skills level of auditors needs to be improved	Aug 1 - 16, 2022 (in-country)	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	Progress review of Collections, E-Filing and Payments	-	16	16	1	-	-	-	-	-	-	-	-	0%	FY24	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Sep 12 - 23, 2022 (in-country)	Field
			Taxpayer services initiatives to support voluntary compliance are strengthened	Review of Services and Collections Training Products	-	32	32	1	-	-	-	-	-	-	-	-	0%	FY24	Improved skills result in improved outcomes	Authorities requested assistance to improve skills and knowledge of service and collections staff	Dec 1 - 16, 2022 (remote)	Lendon/ Udy
			Strengthen core tax functions	Finalize Aspire Packages	-	-	-	-	-	44	44	1	-	48	48	1	100%	Aug 22 - Oct 21, 2022 (remote)	Package of training products completed and being used to increase audit staff capability	Products can be used in other countries with minimal change		Bell/ Matthews
		Fiji	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening tax audit: APA and Transfer Pricing	-	32	32	1	-	18	18	1	-	18	18	1	100%	Aug 27 - Sep 12, 2022 (in-country)	Quality of audits improved	Audit case work to be improved as requested by authorities	Aug 29 - Sep 9, 2022 (in-country)	Bell/Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	APA and Transfer Pricing #2	-	-	-	-	-	16	16	1	-	19	19	1	100%	Oct 11 - 21, 2022 (in-country)	Capability of LTO staff increased	In depth training provided		Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	APA and Transfer Pricing Application Audit and Risk Review Training	-	-	-	-	-	21	21	1	-	19	19	1	100%	Nov 14 - 25, 2022 (in-country)	Confidence and competence of LTO staff increased	Mentoring and support provided		Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	Transfer Pricing Guidelines and Risk Reviews	-	-	-	-	-	12	12	1	-	15	15	1	100%	Feb 20 - Mar 10, 2023 (remote)	Capability of staff improved significantly	In depth training provided		Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	BEPS and Inclusive Framework	-	-	-	-	-	12	12	1	-	16	16	1	100%	Jan 9 - 20, 2023 (remote)	FRCS is able to make an informed decision on BEPs	FRCS know the implications of the inclusive framework within their country context		Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	Compliance Assurance Program Risk Analysis and Top 20 Taxpayers	-	-	-	-	-	24	24	1	-	41	41	1	100%	Mar 13 - Apr 14, 2023 (remote) / Mar 13 - 24, 2023 (in-country)	Compliance risks identified and used to develop a usable compliance assurance plan	Risk and audit teams working in tandem		Shrosbree/ Velji
			Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer services and communication	-	40	40	1	-	-	-	-	-	-	-	-	0%	FY24	Increase in voluntary compliance and decrease in number of taxpayer complaints	Taxpayer services and communication important in COVID-19 context and to improve voluntary compliance	Oct 17 - Nov 1, 2022 (in-country)	Lendon/ O'Keefe
			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	Strengthen Debt and Returns Management	-	28	28	1	-	-	-	-	-	-	-	-	0%	FY24	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Sep 19 - Oct 7, 2022 (in-country)	Strong/Udy/ STX
			Audit and other verification programs more effectively ensure accuracy of reporting	Audit Skills Development	-	32	32	1	-	-	-	-	-	-	-	-	0%	Cancelled	Audit skills development program completed	Skills level of auditors needs to be improved	Sep 12 - 27, 2022 (in-country)	Bell/ Velji
		Kiribati	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	Strengthen e-Filing, Payment and VAT Refunds process	-	19	19	1	-	-	-	-	-	-	-	-	0%	Cancelled	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 4 - 22, 2022 (in-country)	STX
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening Tax Audit	-	16	16	1	-	-	-	-	-	-	-	-	0%	FY24	Quality of audits improved	Audit case work to be improved as requested by authorities	Nov 14 - 25, 2022 (in-country)	Matthews
			Strengthen core tax functions	Improve taxpayer service and communication and arrears management	-	-	-	-	-	17	17	1	-	21	21	1	100%	Oct 28 - Nov 8, 2022 (in-country)	Staff capability improves and customer compliance improves as a result	Links to taxpayer services strategy pre-COVID		Lendon

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
			Strengthen core tax functions	Develop SOP and improve process and staff capability in VAT Refunds	-	-	-	-	-	17	17	1	-	20	20	1	100%	Oct 28 - Nov 8, 2022 (in-country)	Staff capability improves and customer compliance improves as a result	VAT performance is low		Ledua		
			Audit and other verification programs more effectively ensure accuracy of reporting	Audit Training	-	-	-	-	-	-	-	-	-	-	-	18	18	1	100%	Feb 7 - 18, 2023 (in-country)				Ledua
			Audit and other verification programs more effectively ensure accuracy of reporting	Audit Training #2	-	-	-	-	-	-	-	-	-	-	-	16	16	1	100%	Feb 19 - Mar 4, 2023 (in-country)				Ledua
		RMI	Taxpayer services initiatives to support voluntary compliance are strengthened	Improve Taxpayer Service Process and Skills Development	-	12	12	1	-	-	16	16	1	-	-	-	-	0%	Shifted to FY24	Increase in voluntary compliance and decrease in number of taxpayer complaints	Assistance with improving taxpayer services requested by authorities	Sep 5 - 23, 2022 (remote)	London	
			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, Improve Taxpayer Services and Audit	-	12	12	1	-	-	-	-	-	-	-	-	-	0%	Cancelled	Measurable improvement in all core tax functions	Capacity and capability present major challenges to the tax administration	Jun 27 - Jul 8, 2022 (remote)	Piper	
		Niue	Strengthen core tax functions	Core business process mapping and SOPs	-	-	-	-	-	-	14	14	1	-	-	-	-	0%	Shifted to FY24	Staff capability and customer service improved	Part of the implementation plan for reform		STX	
		PNG	The integrity of the taxpayer base and ledger is strengthened	Support implementation of taxpayer services strategy	-	30	30	1	-	-	-	-	-	-	-	-	-	0%	FY24	IRC knows how many taxpayers are required file and pay	TA assistance requested by the authorities to improve current returns and payment compliance levels.	May 23 - Jun 17, 2022 (remote)	O'Keefe/ Vivian	
			The integrity of the taxpayer base and ledger is strengthened	Review cleansing of taxpayer registers #2	-	23	23	1	-	-	-	-	-	-	-	-	-	0%	Cancelled	Voluntary compliance improves with focus on the core tax base	Work has commenced on cleansing the taxpayer register of ceased and inactive cases.	Oct 10 - 28, 2022 (in-country)	Clayton	
		Samoa	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	-	32	32	2	-	-	15	15	1	-	10	10	1	100%	Jul 25 - Aug 26, 2022 (remote)	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jun 13 - 24, 2022 (in-country)/ Oct 17 - Nov 1, 2022 (in-country)	Udy	
			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 #2	-	-	-	-	-	-	20	20	1	-	-	-	-	0%	Shifted to FY24	Debt collection performance has improved with the use of more powers	An ongoing journey to improve the quality of the debt book		STX	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Implementation of Taxpayer Services Strategy	-	32	32	1	-	-	-	-	-	-	-	-	-	0%	FY24	Increase in voluntary compliance and decrease in number of taxpayer complaints	Assistance with improving taxpayer services requested by authorities	Mar 6 - 17, 2023 (in-country)	London/ O'Keefe	
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Audit and TIMS	-	12	12	1	-	-	-	-	-	-	-	-	-	0%	FY24	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability.	Sep 19 - 30, 2022 (remote)	Bell	
			Strengthen core tax functions	Current State Assessment of Core Tax Functions	-	-	-	-	14	15	29	1	14	15	29	1	100%	Aug 1 - 22, 2022 (LTX - in-country)/ (STX - remote)	Priority areas for improvement agreed and inform delivery and CD	Significant weaknesses in core tax functions		Eysselein/ Shrosbree		
		Strengthen core tax functions	Outsourcing Debt Collection	-	48	48	1	-	-	30	30	1	-	28	28	1	100%	Jun 15 - Jul 8, 2022 (remote)	Informed advice is provided to key stakeholders	Assistance with improving taxpayer services requested by authorities	Jun 15 - Jul 8, 2022 (remote)	Field/ Udy		
		Solomon Islands	Strengthen core tax functions	Explore SME initiatives to increase revenue	-	-	-	-	-	-	16	16	1	-	-	-	-	0%	Shifted to FY24	Opportunities identified to target revenue collection in SMEs	Requested by MoF		London	
		Timor-Leste	Strengthen core tax functions	Redesign/refine the Tax Clearance process in collaboration with Customs	-	16	16	1	-	-	-	-	-	-	-	-	-	0%	FY24	An end to end process is developed and implemented	Tax clearance process not optimized	Jun 6 - 17, 2022 (remote)	Strong	
			A larger proportion of taxpayers meet their filing obligations as required by law	Improve filing and tax arrears management	-	21	21	1	-	-	16	16	1	-	-	-	-	0%	Cancelled	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 18 - Aug 3, 2022 (remote)	Lawrence	
			Strengthen core tax functions	Audit, Accounting and Collections – redesign processes and develop SOPs	-	43	43	1	-	-	15	15	1	-	19	19	1	100%	Oct 15 - 25, 2022 (in-country)	SOP's finalized and approved by end of April 2023	Authorities requested assistance with developing SOP's	Feb 6 - 25, 2023 (in-country)	Bell/Lawrence/ Vivian	
			Audit and other verification programs more effectively ensure accuracy of reporting	Redesign audit business processes/ job instructions	-	-	-	-	-	-	15	15	1	-	19	19	1	100%	Oct 15 - 25, 2022 (in-country)	Audit staff capability improves	Recommended through diagnostic assessment		Bell	
			Audit and other verification programs more effectively ensure accuracy of reporting	Redesign audit business processes/ job instructions #2	-	-	-	-	-	-	16	16	1	-	12	12	1	100%	Feb 7 - Mar 10, 2023 (remote)	Audit staff capability improves	Recommended through diagnostic assessment		Bell	
			A larger proportion of taxpayers meet their filing obligations as required by law	Collections and Payments #2	-	-	-	-	-	-	16	16	1	-	18	18	1	100%	Feb 27 - Mar 10, 2023 (in-country)	Collections and payments staff capability improves and taxpayers compliance improves	Recommended through diagnostic assessment		Vivian	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Taxpayer Services Strategy	-	-	-	-	-	-	16	16	1	-	-	-	-	0%	Shifted to FY24	TPS strategy approved and roadmap for delivery developed	Recommended through diagnostic assessment		STX	
		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	-	32	32	1	-	-	-	-	-	-	-	-	-	0%	FY24	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	May 23 - Jun 3, 2022 (in-country)	Field/ London	
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit and POS	-	32	32	1	-	-	-	-	-	-	-	-	-	0%	FY24	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability.	Jun 20 - Jul 1, 2022 (in-country)	Bell/ STX	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer services and communication	-	20	20	1	-	-	-	-	-	-	-	-	-	0%	FY24	Increase in voluntary compliance and decrease in number of taxpayer complaints	Assistance with improving taxpayer services requested by authorities	Sep 12 - Oct 7, 2022 (remote)	O'Keefe	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Improving register integrity and data-cleanup	-	12	12	1	-	-	16	16	1	-	-	-	-	0%	Shifted to FY24	Taxpayer register integrity and data-cleanup agree action plans implemented withing timelines	Authorities requested assistance to improve taxpayer register and data integrity	Nov 14 - 25, 2022 (in-country)	London	
		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 #2	-	16	16	1	-	-	-	-	-	-	-	-	-	0%	FY24	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Mar 20 - 31, 2023 (in-country)	Field	
Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening audit and audit manual		-	12	12	1	-	-	5	5	1	-	5	5	1	100%	Jun 13 - 24, 2022 (remote)	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability.	May 16 - 27, 2022 (remote)	Home			
Strengthen core tax functions	Development of Standard Operating Procedures guidelines		-	48	48	1	-	-	-	-	-	-	-	-	-	0%	FY24	Measurable improvement in all core tax functions	Assistance with developing SOP's requested	Jun 1 - 16, 2022 (remote)	Field/ Home/ O'Keefe			

TA Area	Objective	Country	Outcome Targeted	Activity	May 2022 - April 2023 (in person-days)			Number of Missions/Activities	Updated Inputs at Oct 31, 2022 (in person-days)			Number of Missions/Activities	Updated Inputs at Apr 30, 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		PFTAC resident advisors	ST experts	Total							
Regional	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 Arrears management		-	12	12	1	-	-	-	-	-	-	-	0%	Cancelled	Attending countries show improvement in filing and payment management	Competencies to improve current returns and payment compliance levels not at required levels.	Jun 21 - 28, 2022 (in-person)	Field	
	Audit and other verification programs more effectively ensure accuracy of reporting		Workshop on Tax Investigations - VAT (joint with OCO and PITAA)		4	4	8	1	2	5	7	1	2	5	7	1	100%	May 31 - Jun 6, 2022 (remote)	Regional workshop on Leadership, Governance and Integrity improves leadership, management and governance	First joint training with Customs	May 31 - Jun 6, 2022 (remote)	Katrina/ Hamilton
	Audit and other verification programs more effectively ensure accuracy of reporting		Workshop on Tax Audit		-	-	-	-	-	-	-	-	9	38	47	1	100%	Apr 24 - 28, 2023 (in-country)	Regional workshop on Leadership, Governance and Integrity improves leadership, management and governance	First joint training with Customs	May 31 - Jun 6, 2022 (remote)	McAlister/ Williams/ Ledua/ Bell/ Velji
	Strengthen core tax functions		Operational Leaders		-	28	28	1	-	-	-	-	-	-	-	-	0%	Merged with Planning Series	Leadership workshops focusing on operational leaders completed by end of August 2022	Leadership program started in FY 22 continuing	Aug 8 - 17, 2022 (in-person)	Clayton/ Vivian

Total Days:	102	1888	1990	105
Updated Mid-FY23 Workplan:	171	1221	1392	96
Increase from Baseline Plan:	68%	-35%	-30%	-9%
Outturn at Oct 31:	43	561	604	35
Percent of Original Plan delivered by Oct 31	42%	30%	30%	33%
Percent of Revised Plan delivered by Oct 31	25%	46%	43%	36%

Final Outturn:	100	1109	1209	69
Percentage of Mid-Year Revised Plan:	58%	91%	87%	72%
Percentage of Original Plan:	98%	59%	61%	66%

TA Area	Objective	Country	Outcome Targeted	Activity	PFTAC resident advisors	ST experts	Total	Number of Missions/Activities	Updated Inputs at Oct 31, 2022 (in person-days)	Number of Missions/Activities	Updated Inputs at Apr 30, 2023 (in person-days)	Number of Missions/Activities	% Delivery	Delivery Status	Milestones	Comments	Planned Date	Experts				
Revenue Administration	Legal	Cook Islands	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Implementation of Tax Administration Act - training	-	10	10	1	-	-	-	-	-	0%	FY24	TAA finalized for implementation	Authorities requested assistance with TAA training for staff	Nov 11 - 16, 2022 (remote)	Topping			
		Fiji	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Review of Legislation - VAT Bill and Miscellaneous Legal amendments	-	-	-	-	-	12	12	1	-	10	10	1	100%	Dec 7 - 21, 2022 (remote)	International tax laws reviewed and modernized	PFTAC is supporting a request by the authorities to modernize their tax laws.	STX	
		Kiribati	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Implementation of Small Business Tax	-	23	23	1	-	-	-	-	-	-	0%	FY24	Small taxpayer tax implemented 4/30/22	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 20 - Jul 8, 2022 (remote)	Strong		
		Niue	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	ITA Rewrite	-	14	14	1	-	-	-	-	-	-	0%	FY24	New ITA completed for implementation	PFTAC is supporting a request by the authorities to modernize their tax laws.	Mar 13 - 24, 2023 (in-country)	Burns		
		Palau	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Tax Reform Bill Regulations	-	12	12	1	-	5	5	1	-	5	5	1	100%	Jul 25 - 29, 2022 (remote)	New legislation implemented in January 2023	PFTAC is supporting a request by the authorities to modernize their tax laws.	May 2 - 13, 2022 (remote)	Burns
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	PGST/ BPT Amendments	-	-	-	-	-	-	-	-	-	5	5	1	100%	Jan 5 - 13, 2023 (remote)				Burns
		Samoa	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	BEPS Implementation	-	12	12	1	-	-	-	-	-	-	-	0%	Cancelled	BEPS implemented by end of February 2023, subject to confirmation from authorities	To be confirmed	Aug 8 - 19, 2022 (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	-	21	21	1	-	-	-	-	-	-	-	0%	FY24	Draft VAT and TAA laws finalized by end of February 2023	PFTAC is supporting a request by the authorities to modernize their tax laws.	Nov 14 - 30, 2022 (remote)	Aw	
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Legal Support for return registration function to sole TLTA control	-	10	10	1	-	-	-	-	-	-	-	0%	Cancelled	Legal support provided to support business case	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 13 - 22, 2022 (remote)	Aw	
		Tonga	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Review of Revenue Services Administration Bill and POS Regulations	-	3	3	1	-	-	-	-	-	-	-	0%	Cancelled	EDF legislation completed	PFTAC is supporting a request by the authorities to modernize their tax laws.	May 2 - Jun 9, 2022 (remote)	Burns	
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Review of POS regulations	-	5	5	1	-	-	-	-	-	-	-	0%	Cancelled	POS regulations reviewed and updated by end of October 2023	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 20 - 24, 2022 (remote)	Burns	
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization of consumption tax rewrite	-	14	14	1	-	-	-	-	-	-	-	0%	Cancelled	Consumption tax rewrite finalized by December 2022	PFTAC is supporting a request by the authorities to modernize their tax laws.	May 16 - 25, 2022 (in-country)	Burns	
		Vanuatu	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Preparation of Substantial Economic Presence Legislation	-	-	-	-	-	7	7	1	-	7	7	1	100%	Jun 13 - Jul 31, 2022 (remote)	Decision made on legislation requirements	PFTAC is supporting a request by the authorities to modernize their tax laws.		Burns
Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Preparation of Substantial Economic Presence Legislation		-	-	-	-	-	-	-	-	-	3	3	1	100%	Mar 6 - 10, 2023 (remote)				Burns		

TA Area	Objective	Country	Outcome Targeted	Activity	May 2022 - April 2023 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2022 (in person-days)			Number of Missions/ Activities	Updated Inputs at Apr 30, 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		PFTAC resident advisors	ST experts	Total							
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Income Tax Legislation	-	12	12	1	-	-	-	-	-	-	-	0%	FY24	Draft IT legislation finalized by end of December 2022	PFTAC is supporting a request by the authorities to modernize their tax laws.	Mar 20 - 31, 2023 (remote)	Burns	
TOTAL					0	136	136	11														

Updated Mid-FY23 Workplan:	-	24	24	3
Increase from Baseline Plan:	-	-82%	-82%	-73%
Outturn at Oct 31:	-	12	12	2
Percent of Original Plan delivered by Oct 31	-	9%	9%	18%
Percent of Revised Plan delivered by Oct 31	-	50%	50%	67%

Final Outturn	-	30	30	5
Percentage of Mid-Year Revised Plan:	-	125%	125%	167%
Percentage of Original Plan:	-	22%	22%	45%

TOTAL	102	2024	2126	116
Updated Mid-FY23 Workplan:	171	1245	1416	99
Increase from Baseline Plan:	68%	-38%	-33%	-15%
Outturn at Oct 31:	43	573	616	37
Percent of Original Plan delivered by Oct 31	42%	28%	29%	32%
Percent of Revised Plan delivered by Oct 31	25%	46%	44%	37%

Final Outturn	100	1139	1239	74
Percentage of Mid-Year Revised Plan:	58%	91%	88%	75%
Percentage of Original Plan:	98%	56%	58%	64%