FY21 Work Plan - May 2020 to April 2021: Revenue Administration

Revenue Administration

1. Strengthened revenue administration management and governance arrangements

**Cook Islands**

- **Objective:** Implementation of organizational structure
  - Activity: Design-compliance improvement strategy
  - Comments: An effective CS facilitating high levels of compliance implemented by 12/31/2021. CS to improve monitoring and evaluation of compliance risk mitigation
  - Flavored Date: Aug 24 - Sep 5, 2020

- **Objective:** Capacity for reforms increased due to clear reform strategy and a strategic management framework adopted and institutionalized
  - Activity: Tax Policy Review
  - Comments: Provide authorities with options to recoup losses from trade taxes—HQ mission
  - Flavored Date: June 8 - 12, 2020

- **Objective:** Better revenue administration, management and governance arrangements & stronger tax administration core function
  - Activity: Review reform progress
  - Comments: PFTAC has provided TA across objective 1 & 2 that needs to be reviewed
  - Flavored Date: Apr 1 - 5, 2021

**Palau**

- **Objective:** Effective implementation of a new tax or modernized legislation
  - Activity: Enhance Public and Private Ruling Program
  - Comments: A public and private ruling process in place by 6/30/21.
  - Flavored Date: May 4 - 15, 2020

- **Objective:** Better revenue administration, management and governance arrangements & stronger tax administration core function
  - Activity: Diagnostic review of the Tax Administration
  - Comments: PFTAC has provided TA across objective 1 & 2 that needs to be reviewed
  - Flavored Date: Feb 1 - 5, 2021

**Kiribati**

- **Objective:** Effective implementation of a new tax or modernized legislation
  - Activity: Support for the introduction of small business tax
  - Comments: PFTAC has provided TA across objective 1 & 2 that needs to be reviewed
  - Flavored Date: May 16 - 20, 2020

**Nauru**

- **Objective:** Capacity for reforms increased due to clear reform strategy and a strategic management framework adopted and institutionalized
  - Activity: Tax Policy Review
  - Comments: PFTAC has provided TA across objective 1 & 2 that needs to be reviewed
  - Flavored Date: May 16 - 20, 2020

**Samoa**

- **Objective:** Capacity for reforms increased due to clear reform strategy and a strategic management framework adopted and institutionalized
  - Activity: Enhance industry partnership strategy and improving taxpayer service
  - Comments: A decision to implement a VAT has been made with a request from the authorities to support implementation.
  - Flavored Date: Nov 9 - 20, 2020

**Solomon Islands**

- **Objective:** Effective implementation of a new tax or modernized legislation
  - Activity: Review reform progress
  - Comments: PFTAC has provided TA across objective 1 & 2 that needs to be reviewed
  - Flavored Date: May 16 - 20, 2020

**Timor-Leste**

- **Objective:** Better revenue administration, management and governance arrangements & stronger tax administration core function
  - Activity: TADAT Assessment
  - Comments: PFTAC has provided TA across objective 1 & 2 that needs to be reviewed
  - Flavored Date: May 16 - 20, 2020
Tonga

1.2.2 Better revenue administration, management and governance arrangements & stronger tax administration core function.

1.3.1. 1.3.4 Corporate priorities are better managed through effective risk management.

1.3.2 Corporate priorities are better managed through effective risk management.

1.3.4 Corporate priorities are better managed through effective risk management.

1.4.1 Capacity for reforms enhanced due to clear reform strategy and a strategic management framework adopted and institutionalized.

1.5 Corporate priorities are better managed through effective risk management.

Tunas

2 Corporate priorities are better managed through effective risk management.

Vera

1.2.2 Better revenue administration, management and governance arrangements & stronger tax administration core function.

1.3.2 Corporate priorities are better managed through effective risk management.

Versailles

1.2.2 Better revenue administration, management and governance arrangements & stronger tax administration core function.

1.3.2 Corporate priorities are better managed through effective risk management.

Regional

1.2.2 Taxpayer service initiatives to support voluntary compliance are strengthened.

1.3.1.1 Audit and other verification programs more effectively ensure accuracy of reporting.

1.4.1 Corporate priorities are better managed through effective risk management.

Revenue Administration C. Strengthened core functions

Cook Islands

2.3 - 2.4 A larger proportion of taxpayers meet their filing and payments obligations as required by law.

Fiji

3.1.1.5.1 Audit and other verification programs more effectively ensure accuracy of reporting.

3.2.2.2 Taxpayer services initiatives to support voluntary compliance are strengthened.

Kiribati

3.3.1.1 All corporate priorities are better managed through effective risk management.

Marshall Islands

3.3.1.1 Corporate priorities are better managed through effective risk management.

Micronesia

3.2.2 Taxpayer service initiatives to support voluntary compliance are strengthened.

Palau

3.2.3 Corporate priorities are better managed through effective risk management.

PNG

3.2.4 Corporate priorities are better managed through effective risk management.

Samoa

3.3.1.1 All corporate priorities are better managed through effective risk management.

Solomon Islands

3.3.1.1 Corporate priorities are better managed through effective risk management.
## TA assistance requested by the authorities to improve Tonga

### On-time filing and payments operating at improved efficiency

- **TA** assistance requested by the authorities to improve current returns and payment compliance levels.

### 2020 Scott

2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law

Improving debt and returns management

- **TA** assistance requested by the authorities to improve the audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.

### 2020 Field

2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law

Management of debt and returns

- **TA** assistance requested by the authorities to improve the audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.

### Regional

2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law

- **TA** assistance requested by the authorities to improve current returns and payment compliance levels.

### Revenue Administration

<table>
<thead>
<tr>
<th>Country</th>
<th>Effective implementation of a new tax or modernized legislation</th>
<th>Drafting of Tax Administration law</th>
<th>Presumptive Taxes, Mining provisions, Life Insurance, Transfer Pricing, Tax Treaties and Rulings Acts and Regulations</th>
<th>Legal support on Seabed Mining legislation</th>
<th>Review of tax codes – rules and regulations, legislation for business licenses</th>
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**Total Days:** 67 849 1000 63