

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

TA Area	Objective	Country	Outcome Targeted	Activity	May 2020 - April 2021 (in person-days)			Number of Missions/ Activities	Updated Post COVID Inputs at Jul 31, 2020 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Jul	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts	
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
Revenue Administration	1. Strengthened revenue administration management and governance arrangements	Cook Islands	1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Implementation of organizational structure	-	16	16	1	-	16	16	1	0%	Feb 15 - 26, 2021 (in-country)	1 - Not COVID Related	Function based structure introduced by 12/31/2020	Function based structure part of business case for modernization developed with PFTAC assistance to be approved at high level	Aug 3 -14, 2020	Shrosbree	
			1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Design Compliance Improvement Strategy	-	16	16	1	-	12	12	1	100%	May 18 - Jun 5, 2020 (remote)	4 - Predominantly COVID Related	An effective CIS facilitating high levels of compliance implemented by 12/31/20	CIS to improve monitoring and evaluation of compliance risk mitigation	Aug 24 - Sep 9, 2020	Expert	
			1.1.2. Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Tax Policy Review	-	10	10	1	-	16	16	1	70%	Jul 6 - 24, 2020 (remote)	3 - Moderately COVID Related	Modernized laws implemented by 12/31/2021.	Provide authorities with options to recoup losses from trade taxes- HQ mission	Jun 8 -12, 2020	Mullins	
			1.1.1. Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop Taxpayer Service Strategy	-	-	-	-	-	16	16	1	0%	Nov 16 - 27, 2020 (remote)	3 - Moderately COVID Related				STX	
			1.8.2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	12	12	24	1	0%	Jan 11 - 22, 2021 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Apr 5 - 9, 2021	Eysselein	
		Fiji	1.3.3 Effective implementation of a new tax or modernized legislation	Review of NTIS implementation	-	-	-	-	-	-	-	-	-	-			Quality assurance review completed and key issues identified addressed	Recommendations to FRCS on implementation gaps and issues	FY22	Norkunas
			1.7.1 Corporate priorities are better managed through effective risk management	Enhance Public and Private Ruling Program	-	18	18	1	-	18	18	1	0%	Jan 18 - 29, 2021 (in-country)	3 - Moderately COVID Related	A public and private ruling process in place by 4/30/21.	Work has commenced on the public and private ruling program put paused, additional technical assistance is needed to support implementation.	Jun 2 - 12, 2020	Middleton	
			1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Further assistance with the Industry Partnership approach;	-	16	16	1	-	16	16	1	0%	Nov 16 - 27, 2020 (remote)	2 - Indirectly COVID Related	Industry partnership developed and implemented by 4/30/2021	Design industry partnership strategy to improve compliance	Sep 28 - Oct 9, 2020	Shrosbree	
			1.1.2. Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Medium Term Revenue Strategy (MTRS)	10	-	10	1	10	-	10	1	0%	Apr 19 - 30, 2020 (in-country)	4 - Predominantly COVID Related	Develop and agree on MTRS by 12/31/20	Design and implementation of an MTRS.	May 4 - 15, 2020	HQ/ Expert/ Eysselein	
			1.8.2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	5	-	5	1	0%	Feb 8 - 12, 2021 (in-country)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Feb 8 - 11, 2021	Eysselein	
		FSM	1.8.2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Diagnostic review of the Tax Administration.	-	32	32	1	-	32	32	1	0%	Feb 15 - 26, 2021 (in-country)	3 - Moderately COVID Related	Identify need for modernization and reform and agree on TA	Vists planned for FY20 postponed to July at request of authorities	Jul 6-17, 2020	Story/ O'Keefe	
			1.8.2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Modernization plan, CIS and strengthening core tax function	-	16	16	1	-	-	-	-	0%	Shift to FY22		Develop modernisation plan and assist with CIS and strengthening core tax functions.	Outcome of diagnostic review will determine specific assistance required - outcome & activities may change	Nov 9 - 20, 2020	TBD	
		Kiribati	1.8.1 Effective implementation of a new tax or modernized legislation	Support for the introduction of small business tax	-	-	-	-	-	16	16	1	0%	Nov 16 - 27, 2020 (remote)	1 - Not COVID Related	Framework and plans for introduction of small business tax finalized by 4/30/20	Assistance with introduction of small business tax requested by authorities	FY22	Fisher	
		Marshall Islands	1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Compliance Improvement Strategy	-	-	-	-	-	-	-	-	-	-			An effective CIS facilitating high levels of compliance implemented by 2/28/21	CIS developed to improve monitoring and evaluation of compliance risk mitigation	FY22	Piper
		Nauru	1.8.1 Effective implementation of a new tax or modernized legislation	Tax Policy Review	5	18	23	1	-	16	16	1	100%	Jun 18 - Jul 3, 2020 (remote)	3 - Moderately COVID	Modernized laws implemented by 12/31/2021.	Provide authorities with options to recoup losses from trade taxes- HQ mission	May 18 - 26, 2020	Mullins	
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms	Further assistance on compliance improvement strategy, structure (design and monitoring unit) and large taxpayers	-	16	16	1	-	10	10	1	0%	Oct 5 - 16, 2020 (remote)	1 - Not COVID Related	An effective structure, CIS facilitating high levels of compliance implemented by	CIS developed to improve monitoring and evaluation of compliance risk mitigation	Aug 17 - 28, 2020	Fisher	
			1.5 Corporate priorities are better managed through effective risk management	Further assistance on compliance improvement strategy, structure (design and monitoring unit) and large taxpayers	-	5	5	Remote	5	10	15	1	0%	Mar 1 - 5, 2021 (in-country)	1 - Not COVID Related	An effective structure, CIS facilitating high levels of compliance implemented by	Remote work from home - CIS developed to improve monitoring and evaluation of compliance risk mitigation	May 11 -22, 2020	Fisher	
			1.8.2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	-	-	-	-	0%			Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Jul 14 - 17, 2020	Eysselein	
		Samoa	1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Implementing industry partnership strategy and improving taxpayer service	-	16	16	1	-	16	16	1	0%	Sep 21 - Oct 8, 2020 (remote)	2 - Indirectly COVID Related	An industry partnership initiative targeting high risk industry segments showing compliance improvements by 12/31/20.	An industry partnership strategy to improve compliance has been introduced but due to staff shortages has struggled to get off the ground.	Jul 6 - 17, 2020	Shrosbree	
			1.5.1 - 1.5.4. Corporate priorities are better managed through effective risk management	Renew compliance improvement strategy	-	16	16	1	-	12	12	1	0%	Sep 7 - 18, 2020 (remote)	4 - Predominantly COVID Related	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	Aug 10 - 21	Matthews	
			1.5.1 Corporate priorities are better managed through effective risk management	Improving risk management – development of framework and Improving data analysis	-	16	16	1	-	16	16	1	0%	Feb 1 - 12, 2021 (in-country)	2 - Indirectly COVID Related	Framework for improved management of compliance risk by 12/31/20	Risk management identified a s a priority area for improvement	Jul 20 - 31, 2020	Aslett	
			1.8.2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Tax Admin reform for PACER Plus /Review reform progress	5	-	5	1	5	-	5	1	0%	Dec 11 - 17, 2020 (in-country)	1 - Not COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed (including HQ staff)	Jan 18 - 21, 2021	Eysselein	
		Solomon Islands	1.8.1 Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	16	16	1	-	-	-	-	0%	Shift to FY22		Implementation strategies and plans for VAT finalized by 12/31/20.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Sep 7 - 18, 2020/ Dec 7 - 18, 2020	Expert	
			1.1.2. Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Facilitate design of MTRS	-	36	36	1	-	36	36	1	0%	Feb 1 - 12, 2021 (in-country)	4 - Predominantly COVID Related	Design and implementation of an MTRS by 6/30/2020.	The authorities have requested assistance in the design of an MTRS.	Jun-20	HQ/ STX	
			1.1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adapted and institutionalized	Workshop on MTRS Concepts and Gap	-	-	-	-	-	8	8	1	0%	Sep - Dec, 2020 (remote)	3 - Moderately COVID Related		Additional remote mission requested by HQ		Jenkins/ Koukpaizan	
			1.5.2 Corporate priorities are better managed through effective risk management	Enhancing the compliance improvement strategy	-	16	16	1	-	12	12	1	0%	Nov 2 - 13, 2020 (remote)	4 - Predominantly COVID Related	An effective CIS facilitating high levels of compliance implemented by 4/30/21.	PFTAC has assisted Fiji in the development of a CIS approach now in its third year. A review will be carried out to measure its effectiveness and suggestions for its further improvement.	Nov 16 - 27, 2020	Home	
			1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Establish large taxpayer office and functional structure	-	16	16	1	-	12	12	1	0%	Oct 12 - 23, 2020 (remote)	2 - Indirectly COVID Related	Large taxpayer office established by 4/31/22	Authorities have requested assistance in the design and establishment of large taxpayer office as part of the reforms	May 4 - 15, 2020	Shrosbree	
			1.8.1 Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	16	16	1	-	-	-	-	0%	Shift to FY22		Implementation strategies and plans for VAT finalized by 12/31/20.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Jun 15 - 26, 2020	Expert	
	1.1. - 1.7. Strengthen revenue administration	Diagnostic review	-	36	36	1	-	36	36	1	0%	Jan 11 - 22, 2021 (remote)	3 - Moderately COVID	Identify needs for modernization and reforms, agree on CD	PFTAC not involved with TI for past years	Jun 8 - 19, 2020	Story/O'Keefe			

		Timor-Leste	management and governance arrangements	Progress review												Related	Quality review for modernization and reform agenda	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 20 - 31, 2020	Expert/HQ
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	TADAT Assessment	-	-	-	-	-	-	-	0%	Shift to FY22			TADAT assessment completed by 1/31/21	TADAT Secretariat	FY22	Expert/HQ	
		Tonga	1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	TADAT Assessment	-	16	16	1	-	32	32	1	0%	Mar 8 - 19, 2021 (in-country)	2 - Indirectly COVID Related	TADAT assessment completed by 4/31/21	TADAT Secretariat	Mar 8 - 19, 2021	Expert/HQ	
			1.5.1 - 1.5.4. Corporate priorities are better managed through effective risk management	Implementing industry partnership strategy	-	16	16	1	-	12	12	1	100%	Jul 20 - Aug 7, 2020 (remote)	2 - Indirectly COVID Related	An industry partnership initiative implemented targeting high risk industry segments showing compliance improvements by 12/31/20.	An industry partnership strategy to improve compliance has been introduced but due to staff shortages has struggled to get off the ground.	Jun 1 - 12, 2020	Shrosbree	
			1.5.2 Corporate priorities are better managed through effective risk management	Improving Risk management and compliance improvement strategy.	-	16	16	1	-	16	16	1	0%	Nov 9 - 20, 2020 (in-country)	3 - Moderately COVID Related	An effective CIS facilitating high levels of compliance implemented by 12/31/20.	PFTAC has assisted Fiji in the development of a CIS approach now in its third year. A review will be carried out to measure its effectiveness and suggestions for its further improvement.	Aug 24 - Sep 4, 2020	Home	
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	5	-	5	1	0%	Oct 26 - 30, 2020 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Sep 21 - 25, 2020	Eysselein	
		Tuvalu	1.2 Organizational arrangements enable more effective delivery of strategy and reforms 1.5 Corporate priorities are better managed through effective risk management	Implementation and enhancement of compliance improvement strategy, large taxpayers, improving taxpayer services	-	9	9	1	-	10	10	1	0%	Sep 1 - 11, 2020 (remote)	3 - Moderately COVID Related	An effective CIS facilitating high levels of compliance implemented by 10/31/20	CIS developed to improve monitoring and evaluation of compliance risk mitigation	Jun 15 - 26, 2020	Fisher	
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	PACER Plus Tax Policy	-	9	9	1	-	9	9	1	0%	Mar 15 - 19, 2020 (in-country)	1 - Not COVID Related					Mullins
			1.5.2 Corporate priorities are better managed through effective risk management	Further assistance with compliance improvement strategy	-	16	16	1	-	12	12	1	0%	Nov 23 - Dec 4, 2020 (remote)	3 - Moderately COVID Related	An effective CIS facilitating high levels of compliance implemented by 12/31/20	CIS developed to improve monitoring and evaluation of compliance risk mitigation	Oct 5 - 16, 2020	Shrosbree	
			1.1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop strategic plan	-	-	-	-	-	12	12	1	0%	Oct 19 - 30, 2020 (remote)	2 - Indirectly COVID Related	Strategic plan approved and implementation started by 12/31/20	Assistance with development of strategic plans requested by authorities	FY22	Russell	
		Vanuatu	1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	TADAT Assessment	-	16	16	1	-	32	32	1	0%	Apr 12 - 23, 2021 (in-country)	2 - Indirectly COVID Related	TADAT assessment completed by 11/30/20	TADAT Secretariat	Nov 16 - 24, 2020	Expert	
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	5	-	5	1	0%	Aug 24 - 28, 2020 (remote)	2 - Indirectly COVID Related	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objective 1 & 2 that needs to be reviewed	Oct 20 - 23, 2020, 2020	Eysselein	
		Regional	1.2 Organizational arrangements enable more effective delivery of strategy and reforms	Managing Large taxpayers (with PITAA)	4	20	24	1	4	12	16	1	0%	Oct 2020 (remote)	3 - Moderately COVID Related	Workshop on LTO delivered by 6/30/2020	Concept of large taxpayer office as key part of mobilizing revenue to be understood	May 4 to 7, 2020	Scott/Shrosbree/Eysselein	
			1.5 Corporate priorities are better managed through effective risk management	Managing Compliance Improvement & Effective Data Analysis	4	20	24	1	4	20	24	1	0%	Apr 19 - 23, 2021 (in-country)	3 - Moderately COVID Related	Workshop on CIS delivered by 8/31/2020	CIS developed to improve monitoring and evaluation of compliance risk mitigation	Jul 20 - 23, 2020	Aslett/Piper/Eysselein	
			1.5 Corporate priorities are better managed through effective risk management	Workshop on Compliance Improvement Model (with PITAA)	-	-	-	-	4	10	14	1	0%	Sep 29 - 30, 2020 (remote)	3 - Moderately COVID Related	Workshop on CIS delivered by 10/31/2020	CIS developed to improve monitoring and evaluation of compliance risk mitigation	FY22	Scott/Shrosbree/Eysselein	
			1.5 Corporate priorities are better managed through effective risk management	ISORA Workshop	4	-	4	1	-	-	-	-	0%	Shift to FY22		Workshop on ISORA delivered by 10/31/2020			Eysselein	
			1.5 Corporate priorities are better managed through effective risk management	Webinar - Response to COVID19 for Tourism Economy (with FAD and SARTTAC)	-	-	-	-	2	-	2	1	0%	Nov 2020 (remote)	4 - Predominantly COVID Related				Eysselein	
Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base,	Cook Islands	2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Strengthen Debt and Returns management	-	16	16	1	-	-	-	0%	Shift to FY22		On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 20 - 31, 2020	Piper		
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit function	-	16	16	1	-	-	-	0%	Shift to FY22		The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Sep 7 - 18, 2020	Home		
		Fiji	2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Strengthen Debt and Returns management	-	16	16	1	-	12	12	1	0%	Oct 5 - 16, 2020 (remote)	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 20 - 31, 2020	Lawrence	
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	16	16	1	-	12	12	1	0%	Sep 17 - 30, 2020 (remote)	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 2/28/2021 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Sep 28 - Oct 10, 2020	Mathews	
			2.2.1. Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer service with focus on micro-and medium sized businesses	-	16	16	1	-	16	16	1	0%	Nov 16 - 27, 2020 (in-country)	3 - Moderately COVID Related	Improved delivery of taxpayer services by 4/30/2021 and measured against TADAT dimensions.	Assistance with improving taxpayer services requested by authorities	May 5 - 16, 2020	Scott	
		Kiribati	2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	16	16	1	-	16	16	1	0%	Mar 22 - Apr 2, 2021 (in-country)	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 6/30/2021 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jun 8 - 19, 2020	Bell	
			2.2 Taxpayer service initiatives to support voluntary compliance are strengthened 2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Further support on taxpayer services, tax arrears and returns collections	-	16	16	1	-	12	12	1	0%	Oct 26 - Nov 6, 2020 (remote)	3 - Moderately COVID Related	Taxpayer Services, on-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current taxpayer services as well as returns and payment compliance levels.	Sep 7 - 18, 2020	Scott	
		Marshall Islands	2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Improving tax arrears and returns management	-	-	-	-	-	-	-	-	-			On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	FY22	Field	
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function (challenges posed by cash economy)	-	-	-	-	-	-	-	-	-			The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	FY22	Sutherland	
			2.2.2 Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer services	-	18	18	1	-	12	12	1	0%	Sep 21 - Oct 2, 2020 (remote)	2 - Indirectly COVID Related	Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Assistance with improving taxpayer services requested by authorities	Aug 3 - 14, 2020	Piper	
		Niue	2.2 - 2.5 Strengthened core tax administration functions	Improve taxpayer services, debt and returns management and audit function	-	-	-	-	-	-	-	-	-			Taxpayer services, on-time filing and payments and audit operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	FY22	Expert	
		Palau	2.2 Taxpayer service initiatives to support voluntary compliance are strengthened 2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Improve taxpayer services, debt and returns management	-	-	-	-	-	-	-	-	-			Taxpayer Services, on-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current taxpayer services as well as returns and payment compliance levels.	FY22	Lawrence	
		PNG	2.1 The integrity of the taxpayer base is strengthened	More accurate and reliable taxpayer information held in centralized database	-	32	32	2	-	32	32	2	0%	Jan 18 - 29, 2021 (in-country)/ Apr 12 - 23, 2021 (in-country)	1 - Not COVID Related	Improved delivery of taxpayer services by 31/12/2020 and measured against TADAT dimensions.	Assistance with improving taxpayer services requested by authorities	May 4 - 15, 2020/ Sep 7 - 18, 2020	TBD	
		Samoa	2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Improving debt and returns management	-	16	16	1	-	16	16	1	0%	Jan 11 - 22, 2021 (in-country)	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jun 15 - 26, 2020	Scott	

		Solomon Islands	2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	16	16	1	-	12	12	1	0%	Aug 17 - 28, 2020 (remote)	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jun 1 - 12, 2020	Sutherland
		Solomon Islands	2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	16	16	1	-	12	12	1	0%	Oct 1 - 13, 2020 (remote)	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jul 6 - 17, 2020	Sutherland
		Tonga	2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Improving debt and returns management	-	16	16	1	-	12	12	1	0%	Nov 5 - 17, 2020 (remote)	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jun 1 - 12, 2020	Scott
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Assist with tax auditor training framework and development	-	16	16	1	-	12	12	1	0%	Oct 26 - Nov 6, 2020 (remote)	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in developing auditors	Jul 6-17, 2020	Bell
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	16	16	1	-	16	16	1	0%	Mar 1 -12, 2021 (in-country)	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Aug 17 - 28, 2020	Bell
		Tonga	2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Industry partnership audit methods	-	16	16	1	-	12	12	1	100%	Jul 20 - Aug 7, 2020 (remote)	3 - Moderately COVID Related	Specific audit methods introduced in support of industry partnership strategy for tourism industry	Audit methods required in support of industry partnership	Jun 1 - 12, 2020	Matthews
			Tuvalu	2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	18	18	1	-	18	18	1	0%	Feb 15 - Mar 2, 2021 (in-country)	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jun 1 - 12, 2020
		Vanuatu	2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening audit, Implementation of the VAT audit toolkit	-	16	16	1	-	12	12	1	0%	Oct 1-13, 2020 (remote)	2 - Indirectly COVID Related	The audit function operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Oct 5 - 16, 2020	Home
			2.3 - 2.4 A larger proportion of taxpayers meet their filings and payments obligations as required by law	Management of debt and returns	-	16	16	1	-	12	12	1	0%	Sep 21 - Oct 2, 2020 (remote)	3 - Moderately COVID Related	On-time filing and payments operating at improved efficiency levels by 31/12/2020 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Aug 17 - 28, 2020	Field
		Regional	2.5 Audit and other verification programs more effectively ensure accuracy of reporting	Workshop on Tax Investigations - VAT (joint with OECD and PITAA)	5	20	25	1	5	20	25	1	0%	Jan 2021 (remote)	1 - Not COVID Related	Workshop on VAT tax Investigations delivered by 2/28/21	Workshop delivered in terms of training needs identified	Jan 25 - 28, 2021	Eysselein/Shrosbree/Mathews
2.3 , 2.4 A larger proportion of taxpayers meet their filing and payment obligations as required by law	Managing Return Filing and Tax Arrears		5	20	25	1	5	20	25	1	0%	Feb 2021 (in-person)	3 - Moderately COVID Related	Workshop on managing filing and arrears delivered by 4/30/21	Workshop delivered in terms of training needs identified	Dec 7 - 10, 2020	Eysselein/Field/TBD		

Total Days:	67	849	916	57
Updated Post COVID-FY21 Workplan:	71	801	872	57
Increase from Baseline Plan:	6%	-6%	-5%	0%
Delivered as at Qtr. 1	-	64	64	5
Percent Delivered of Updated Plan	0%	8%	7%	9%

Revenue Administration	Legal	Cook Islands	1.8. Effective implementation of a new tax or modernized legislation	Drafting of Tax Administration law	-	10	10	1	-	10	10	1	0%	H2 FY21 (in-country)	2 - Indirectly COVID Related	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 22 - 26, 2020	Burns
		Fiji	1.8. Effective implementation of a new tax or modernized legislation	Presumptive Taxes, Mining provisions, Life Insurance, Transfer Pricing, Tax Treaties and Rulings Acts and Regulations	-	10	10	1	-	10	10	1	0%	Jan 2021 (in-country)	2 - Indirectly COVID Related	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 22 - 26, 2020	Burns
		Kiribati	1.8. Effective implementation of a new tax or modernized legislation	Legal support on Seabed Mining (SBM) legislation	-	16	16	1	-	5	5	1	100%	Jun 8 -12, 2020 (remote)	1 - Not COVID Related	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	May 4 - 11, 2020	Burns
		Nauru	1.8. Effective implementation of a new tax or modernized legislation	Drafting of Excise Act and Goods Tax Act	-	16	16	1	-	16	16	1	0%	H2 FY21 (in-country)	3 - Moderately COVID Related	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jul 6 to 15, 2020	Burns
		Niue	1.8. Effective implementation of a new tax or modernized legislation	Finalize renewal of Income Tax and Tax Administration Acts	-	16	16	1	-	15	15	2	50%	Jul 6 - 10, 2020 (remote)/ Feb 22 - 26, 2021 (in-country)	2 - Indirectly COVID Related	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 2 - 12, 2020	Burns
		Samoa	1.8. Effective implementation of a new tax or modernized legislation	Review of tax codes – rules and regulations, legislation for business licenses	-	16	16	1	-	12	12	1	0%	Nov 2020 (remote)	2 - Indirectly COVID Related	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	Apr 12 - 23, 2021	Burns
		TOTAL	0	84	84	6													

Updated Post COVID-FY21 Workplan:	-	68	68	7
Increase from Baseline Plan:	0%	-19%	-19%	17%
Delivered as at Qtr. 1	-	10	10	2
Percent Delivered of Updated Plan	0%	15%	15%	29%

TOTAL	67	933	1000	63
Updated Post COVID-FY21 Workplan:	71	869	940	64
Increase from Baseline Plan:	6%	-7%	-6%	2%
Delivered as at Qtr. 1	-	74	74	7
Percent Delivered of Updated Plan	0%	9%	8%	11%

COVID Distribution				
1 - Not COVID Related	15	118	133	10
2 - Indirectly COVID Related	27	329	356	26
3 - Moderately COVID Related	17	350	367	22
4 - Predominantly COVID Related	12	72	84	6