

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	Updated Inputs at Jan 31, 2021 (person-days - changes in red)			Number of Missions/ Activities	Updated Inputs at Apr 31, 2021 (person-days - changes in red)			Number of Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		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%	Shift to FY22	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	-	12	12	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	Shrosbree
			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	-	16	16	1	-	16	16	1	100%	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	-	24	24	1	-	30	30	1	100%	Mar 1 - 15, 2021 (remote)	3 - Moderately COVID Related				Vivien/ Williams
		Fiji	1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	12	12	24	1	8	12	20	1	12	12	24	1	100%	Nov 23 - Dec 4, 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	Apr 5 - 9, 2021	Eysselein/ Shrosbree
			1.3.3 Effective implementation of a new tax or modernized legislation	Review of NTIS implementation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		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%	Shift to FY22	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%	Shift to FY22	Industry partnership developed and implemented by 4/30/2021	Design industry partnership strategy to improve compliance	Sep 28 - Oct 9, 2020	Shrosbree	
		FSM	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%	Shift to FY22	Develop and agree on MTRS by 12/31/20	Design and implementation of an MTRS.	May 4 - 15, 2020	HQ/ Expert/ Eysselein	
			1.1.3 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Tax Policy Review	-	-	-	-	-	-	-	-	-	12	12	1	-	38	38	1	100%	Apr 13 - 27, 2021 (remote)	4 - Predominantly COVID Related				Burns/ Mullins/ Baunsgaard (HQ)
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	5	-	5	1	-	-	-	-	3	-	3	1	100%	Apr 20 - 22, 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
			1&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%	Shift to FY22	Identify need for modernization and reform and agree on TA	Visits planned for FY20 postponed to July at request of authorities	Jul 6-17, 2020	Story/ O'Keefe	
		Kiribati	1&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 modernization 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	
			1.8.1 Effective implementation of a new tax or modernized legislation	Support for the introduction of small business tax	-	-	-	-	-	16	16	1	-	-	-	-	-	-	-	-	0%	Shift to FY22	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		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	
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review of Tax Reforms and Core Tax Functions	-	-	-	-	-	-	-	-	-	-	-	-	12	12	1	100%	Apr 28 - May 9, 2021 (remote)	2 - Indirectly COVID Related				Piper	
		Nauru	1.8.1 Effective implementation of a new tax or modernized legislation	Tax Policy Review	5	18	23	1	-	16	16	1	-	16	16	1	-	16	16	1	100%	Jun 18 - 29, 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	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%	Shift to FY22	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%	Shift to FY22	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&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	-	-	-	-	3	-	3	1	3	-	3	1	100%	Apr 6 - 8, 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	Jul 14 - 17, 2020	Eysselein
		Paper	1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Developing implementation plan for 2021 and Tax Modern	-	-	-	-	-	12	12	1	-	17	17	1	-	17	17	1	100%	Apr 12 - May 31, 2021 (remote)	3 - Moderately COVID Related				Piper
		PHQ	1.1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Review of Medium Term Revenue Strategy (MTRS)	-	-	-	-	-	-	-	-	6	-	6	1	6	-	6	1	100%	Jan 25 - 29, 2021 (remote)	3 - Moderately COVID Related				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 and strategy	-	16	16	1	-	16	16	1	-	24	24	1	-	30	30	1	100%	Feb 4 - 18, 2021 (remote)/ Feb 14 - 28, 2021 (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	Vivien/ Williams
			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	-	24	24	1	-	26	26	1	100%	Sep 21 - Oct 4, 2020 (remote)	4 - Predominantly COVID Related	New generation CIP designed and implemented	Current Compliance Improvement Plan is evaluated	Aug 10 - 21	Shrosbree/ Matthews
			1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Development of Business Continuity Plans- COVID19 Impact and Post Recovery	-	-	-	-	-	-	-	-	8	12	20	1	12	16	28	1	100%	Oct 30 - Nov 14, 2020 (remote)	4 - Predominantly COVID Related				Eysselein/ Shrosbree
			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%	Shift to FY22	Framework for improved management of compliance risk by 12/31/20	Risk management identified as a priority area for improvement	Jul 20 - 31, 2020	Aslett	
		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%	Shift to FY22	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 adopted and institutionalized	Workshop on MTRS Concepts and Gap		-	-	-	-	-	8	8	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		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%	Shift to FY22	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			

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					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total										
Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Timor-Leste	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	-	12	12	1	-	12	12	1	100%	Aug 31 - Sep 11, 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		
			1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Facilitating the implementation of CFO and Technical Training	-	-	-	-	-	-	-	-	-	-	12	12	1	-	12	12	1	100%	Apr 15 - 26, 2021 (remote)	2 - Indirectly COVID Related				Shrosbree	
			1.2.2 Organizational arrangements enable more effective delivery of strategy and reforms	Facilitating the Design of New Job Descriptions for a Function based Structure	-	-	-	-	-	-	-	-	-	-	-	12	12	1	-	12	12	1	100%	Mar 18 - 29, 2021 (remote)	2 - Indirectly COVID Related				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 management and governance arrangements	Diagnostic review	-	36	36	1	-	36	36	1	-	-	-	-	-	-	-	-	-	0%	Shift to FY22		Identify needs for modernization and reforms, agree on CD	PFTAC not involved with TL for past years	Jun 8 - 19, 2020	Story/O'Keefe	
			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	
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	TADAT Training and Assessment	-	16	16	1	-	32	32	1	-	70	70	1	-	74	74	1	100%	Apr 10 - May 30, 2021 (remote)	2 - Indirectly COVID Related	TADAT assessment completed by 4/31/21	TADAT Secretariat	Mar 8 - 19, 2021	Martens/ Middleton/ Woods		
			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	-	12	12	1	-	12	12	1	100%	Jul 20 - 31, 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%	Shift to FY22		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%	Shift to FY22		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	-	12	12	1	-	12	12	1	100%	Nov 11 - Dec 4, 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.	Develop Strategic Plan and First Year Operational Plan	-	-	-	-	-	-	-	-	-	-	12	12	1	-	12	12	1	100%	Oct 5 - 16, 2020 (remote)	2 - Indirectly COVID Related				Fisher	
			1.5.1 - 1.5.4 Corporate priorities are better managed through effective risk management	Development of Business Continuity Plans	-	-	-	-	-	-	-	-	-	-	12	12	1	-	12	12	1	100%	Feb 11 - 22, 2021 (remote)	4 - Predominantly COVID Related				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%	Shift to FY22					Mullins		
		Vanuatu	1.5.2 Corporate priorities are better managed through effective risk management	Further assistance with compliance improvement strategy	-	16	16	1	-	12	12	1	-	12	12	1	-	12	12	1	100%	Apr 27 - May 8, 2021 (remote)	6 - Predominantly 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	-	16	16	1	-	16	16	1	100%	Nov 30 - Dec 17, 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	Story		
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	TADAT Assessment	-	16	16	1	-	32	32	1	-	-	-	-	-	-	-	-	0%	Cancelled		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	5	-	5	1	3	-	3	1	100%	Apr 20 - 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	Oct 20 - 23, 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%	Feb 24 - Mar 4, 2021 (remote)	1 - 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	Eysselein/ Shrosbree/ Scott		
			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	4	14	18	1	4	14	18	1	100%			Workshop on CIS delivered by 8/31/2020	CIS developed to improve monitoring and evaluation of compliance risk mitigation	Jul 20 - 23, 2020			
			1.5 Corporate priorities are better managed through effective risk management	Workshop on Compliance Improvement Model (with PITAA)	-	-	-	-	4	10	14	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		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%	Cancelled		Workshop on ISORA delivered by 10/31/2020				Eysselein	
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Update 2017 Review of Pacific Tax Reforms	-	-	-	-	-	-	-	-	20	75	95	1	5	98	103	1	100%	Feb 8 - Mar 31, 2021 (remote)	2 - Indirectly COVID Related					Eysselein/ Mullins/ Story/ Ryan/ Prihardini (HQ)	
1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Development of PITAA Strategic Plan		-	-	-	-	-	-	-	-	-	24	24	1	-	24	24	1	100%	Apr 1 - 12, 2021 (remote)	1 - Not COVID Related					Shrosbree/ Fisher			
1.5 Corporate priorities are better managed through effective risk management	Webinar - Response to COVID19 for Tourism Economy (with FAD and SARTAC)	-	-	-	-	2	-	2	1	14	10	24	4	6	6	12	2	100%	Oct 6 - 7, 2020 (remote)/ Dec 6 - 11, 2020 (remote)	4 - Predominantly COVID Related						Eysselein/ Shrosbree			
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				
	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%	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	Field				
	2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function - audit and investigations skills development program	-	16	16	1	-	12	12	1	-	12	12	1	-	38	38	1	100%	Mar 4 - 23, 2021 (remote)/ Mar 1 - 18, 2021 (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	Bell/ Matthews				

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			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	-	24	24	1	-	24	24	1	100%	Nov 11 - 22, 2020 (remote)	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	Vivien/ Williams	
		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	-	12	12	1	-	12	12	1	100%	Oct 30 - Nov 11, 2020 (remote)	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	
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Tax Audit Skills Development															10	10	1	100%	Feb 8 - 17, 2021 (remote)	2 - Indirectly COVID Related				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	-	12	12	1	-	12	12	1	100%	Oct 12 - 23, 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%			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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%			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 Taxpayer service initiatives to support voluntary compliance are strengthened	Improving taxpayer services	-	18	18	1	-	12	12	1	-	-	-	-	-	-	-	-	-	0%	Shift to FY22		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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%			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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%			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%	Shift to FY22		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	-	12	12	1	-	12	12	1	100%	Feb 15 - 26, 2021 (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 15 - 26, 2020	Field	
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function and support for TIMS implementation	-	16	16	1	-	12	12	1	-	12	12	1	-	12	12	1	100%	Aug 17 - Sep 4, 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%	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.	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%	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.	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	-	12	12	1	-	12	12	1	100%	Apr 26 - May 7, 2021	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%	Cancelled		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	
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Industry partnership audit methods	-	16	16	1	-	12	12	1	-	12	12	1	-	12	12	1	100%	Jul 20 - 31, 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%	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.	Jun 1 - 12, 2020	Bell	
		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%	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.	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	-	12	12	1	-	-	-	-	-	0%	Cancelled		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 OCO and PITAA)	5	20	25	1	5	20	25	1	-	-	-	-	-	-	-	-	0%	Shift to FY22		Workshop on VAT tax investigations delivered by 2/28/21	Workshop delivered in terms of training needs identified	Jan 25 - 28, 2021	Eyeselein/ Shrosbree/Matthews	
			2.5 Audit and other verification programs more effectively ensure accuracy of reporting	Small State Tax Audit Training (Tuvalu, RMI, FSM, Nauru, Palau and Niue)									-	36	36	2	-	15	15	1	100%	Apr 5 - 19, 2021 (remote)	2 - Indirectly COVID Related				Bell	
			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	5	20	25	1	5	18	23	1	100%	Apr 20 - 28, 2021 (remote)	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	Field/ Raelene	

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%

Updated Workplan at Jan 31, 2021:	78	645	723	43
Increase from Post COVID Workplan:	10%	-19%	-17%	-25%
Delivered as at Jan 31:	35	252	287	21
Percent Delivered of Updated Plan	45%	39%	40%	49%

Final Outturn at April 30:	64	746	810	43
Percentage of Jan 2021 Revised Plan:	82%	116%	112%	100%
Percentage of Jul 2020 Revised Plan:	90%	93%	93%	75%

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	Updated Inputs at Jan 31, 2021 (person-days - changes in red)			Number of Missions/ Activities	Updated Inputs at Apr 31, 2021 (person-days - changes in red)			Number of Missions/ Activities	% delivered	Delivery Status	COVID Status	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								

Percentage of Original Plan: 96% 88% 88% 75%

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	-	12	12	1	-	11	11	1	100%	Dec 7 - 17, 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.	Jun 22 - 26, 2020	Burns
																						100%	Apr 1 - 4, 2021 (remote)	2 - Indirectly COVID Related			
		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	-	15	15	2	-	8	8	1	100%	Feb 15 - 22, 2021 (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.	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	-	10	10	2	-	13	13	3	100%	Jun 8 - 12, 2020 (remote) / Oct 19 - 23, 2020 (remote) / Mar 29 - 31, 2021 (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	0	0	-	-	-	-	0%	Shift to FY22		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
			1.8. Effective implementation of a new tax or modernized legislation	Tax Law Reform: Taxation of Foreign Income and Consolidation of Tax Laws										5	5	1	-	5	5	1	100%	Oct 12 - 16, 2020 (remote)	2 - Indirectly COVID Related				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	-	5	5	1	-	5	5	1	100%	Jul 13 - 17, 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.	Jun 2 - 12, 2020	Burns
		Palau	1.8. Effective implementation of a new tax or modernized legislation	VAT / Income Tax										10	10	1	-	7	7	1	100%	Jan 25 - 31, 2021 (remote)	3 - Moderately COVID Related				Burns
Assist with Final Amendments to the Tax Reform Bill																-	5	5	1	100%	Apr 5 - 9, 2021 (remote)	3 - Moderately COVID Related				Burns	
Samoa	1.8. Effective implementation of a new tax or modernized legislation	Territorial Tax										10	10	1	-	10	10	1	100%	Nov 23 - 27, 2020 (remote)	2 - Indirectly COVID Related				Burns		
		Review of tax codes—rules and regulations; legislation for business licenses; consolidation of Tax Codes and TMS Regulations											10	10	1	-	-	-	-	0%	Cancelled		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%

Updated Workplan at Jan 31, 2021:	-	77	77	10
Increase from Post COVID Workplan:	0%	13%	13%	43%
Delivered as at Jan 31:	-	57	57	8
Percent Delivered of Updated Plan:	-	74%	74%	80%

Final Outturn at April 30:	-	67	67	11
Percentage of Jan 2021 Revised Plan:	-	87%	87%	110%
Percentage of Jul 2020 Revised Plan:	-	99%	99%	157%
Percentage of Original Plan:	-	80%	80%	183%

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%

Updated Workplan at Jan 31:	78	722	800	53
Increase from Post COVID Workplan:	10%	-17%	-15%	-17%
Delivered as at Jan 31:	35	309	344	29
Percent Delivered of Updated Plan:	45%	43%	43%	55%

Final Outturn at April 30:	64	813	877	54
Percentage of Jan 2021 Revised Plan:	82%	113%	110%	102%
Percentage of Jul 2020 Revised Plan:	90%	94%	93%	84%
Percentage of Original Plan:	96%	87%	88%	86%