

FY19 PFTAC Work Plan - May 2018 to April 2019: Revenue Administration - PROJECTED OUTTURN THROUGH END-APRIL 2019

TA Area	Objective	Country	Outcome Targeted	Activity	May 2018 - April 2019 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 3, 2018 (person-days - changes in red)			Number of Missions/ Activities	Delivery Status	Projected Outturn to end-April (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Apr	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	1. Strengthened revenue administration management and governance arrangements	Cook Islands	1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Conduct High Level Diagnostic					12	16	28	1	Nov 19 - 30	12	16	28	1	100%	Provide the authorities with a diagnostic report that advises where to further improve revenue administration - delivered by 31 January, 2018.	Conduct high level diagnostic and provide recommendation to further improve revenue administration		Shrosbree /Eysselein	
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Strategic Planning										Mar 4 - 15, 2019	-	16	16	1	100%				McNeill
		Fiji	1.5 Corporate priorities and compliance are better managed through effective risk management.	Strengthen compliance risk management.		-	12	12	1	0	18	18	1	Mar 11 - 22, 2019	-	18	18	1	100%	Improved monitoring and evaluation of compliance risk mitigation activities by 6/30/2019.	A Compliance Improvement Strategy has been introduced but more work needs to be done in monitoring and evaluation of activities.	1/7/2019-1/18/2019	Aslett
			1.7 More independent, accessible and timely dispute resolution mechanisms adopted.	Develop Public and Private Rulings program		-	12	12	1	0	25	25	1	July 30 - Aug 17	-	25	25	1	100%	A disputes resolution process in place by 12/31/2019.	Work has commenced on a disputes resolution process but additional technical assistance is needed to support implementation.	5/7/2018-5/18/2018	Middleton
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review reform progress and conduct study on effectiveness of FRCS' Compliance Improvement Strategy (CIS).		12	-	12	1	12	16	28	1	Mar 11 - 15, 2019/ Mar 4 - 15, 2019	5	32	37	1	100%	An effective CIS facilitating high levels of compliance.	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.	9/17/2018 - 9/28/2018	Shrosbree/ Eysselein/ Home
			1.3 Support functions enable more effective delivery of strategy and reforms.	NTIS Quality Review										Feb 11 - 22, 2019	-	16	16	1	100%				Menhard
		FSM	1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review current reform progress		7	-	7	1	0	0	0	0	FY20	-	-	-	-	0%	Reform strategy and governance framework designed and implemented by 12/31/2018.	Although PFTAC has provided a substantial amount of TA at the request of the authorities progress is slow.	7/14/2018 - 7/20/2018	Shrosbree
		Kiribati	1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review modernization project plan		4	-	4	1	0	3	3	1	Nov 26 - Dec 7	-	5	5	1	100%	Effective implementation of the modernization strategy and noticeable reforms efforts achieved by 12/31/2019.	A reform plan is in place and with a strong governance framework will provide for better outcomes.	10/8/2018 - 10/11/2018	Scott
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review reform progress						5	0	5	1	Apr 29 - May 3, 2019	-	-	-	-	0%	Review overall reform progress and status of PFTAC recommendation	PFTAC has provided TA across objectives 1 and 2 that need to be reviewed		Eysselein
			1.5 Corporate priorities and compliance are better managed through effective risk management.	Joint mission with the OCO to improve VAT risk management		8	-	8	1	0	12	12	1	Feb 18 - Mar 1, 2019	-	16	16	1	100%	Improve VAT compliance risk management by 12/31/2019.	The authorities have requested TA to combat VAT fraud.	10/12/2018 - 10/19/2018	Haigh
		Nauru	1.5 Corporate priorities and compliance are better managed through effective risk management.	Support implementation of two compliance improvement projects.		-	3	3	0	0	8	8	1	Apr 14 - 19, 2019	-	-	-	-	0%	The two compliance improvement pilot projects show improved compliance levels by 12/31/2019.	An expanded compliance improved strategy will be implemented once the pilots are successfully implemented. (btb with organization mission)	6/15/2017 - 6/17/2018	Scott
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review current reform progress		5	-	5	1	5	0	5	1	Mar 18 - 29, 2019	-	16	16	1	100%	Reform strategy in place.	Nauru has made good reform progress which is being supported through a resident advisor.	11/3/2018 - 11/7/2018	Fisher
		Niue	1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Review organizational arrangements						0	6	6	1	April 4 - 9, 2019	-	-	-	-	0%	An organizational structure in place and suitably staffed by 6/30/2020.	Review structure to ensure appropriate institutional settings are in place		TBD
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Facilitate implementation of the new function based structure.		4	-	4	0	0	5	5	1	Apr 27 - May 1, 2019	-	-	-	-	0%	An organizational structure in place and suitably staffed by 6/30/2018.	Niue recently introduced a function bases structure and will require further assistance to ensure its successful implementation. BTB with compliance mission	8/25/2018 - 8/28/2018	Shrosbree
		Palau	1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Facilitate implementation of the function based structure.		-	4	4	0	0	6	6	1	Mar 25 - Mar 31, 2019	-	9	9	1	100%	Organizational structure in place and suitably staffed by 12/31/2018.	Palau has accepted PFTAC recommendations by implementing a function bases structure. BTB with compliance mission.	8/18/2018 - 8/21/2018	McNeil
			1.8 Effective implementation of a new tax or modified legislation.	Facilitate the implementation of VAT.		-	24	24	2	0	12	12	1	Feb 18 - Mar 1, 2019	-	-	-	-	0%	VAT system implemented on scheduled date.	A new tax system is necessary to combat reducing grants received under the Compact arrangement.	5/7/2018 - 5/18/2018 & 7/9/2018 - 7/20/2018	Piper
		PNG	1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review overall reforms and governance framework.		7	-	7	1	0	0	0	0	0	0	-	-	-	0%	Successful implementation of a reform strategy and governance framework to manage reforms.	Back-to-back with payment and filing compliance mission.	7/21/2018 - 7/27/2018	Shrosbree
			1.3 Support functions enable more effective delivery of strategy and reforms.	Support implementation of new IT system.		-	12	12	1	0	0	0	0	0	0	-	-	-	0%	IT strategy adopted by 12/31/2018.	A draft IT strategy has been developed. Additional TA will be required to support implementation.	5/7/2018 - 5/18/2017	Dark
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Facilitate implementation of the LTO.		-	6	6	1	0	0	0	0	0	0	-	-	-	0%	Fully functional LTO by 12/31/2019.	The design of an LTO has commenced but additional TA will be required to ensure its successful implementation.	6/18/2018 - 6/23/2018	McNeil
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Facilitate implementation of a design unit.		-	6	6	1	0	0	0	0	0	0	-	-	-	0%	Fully functional design unit by 12/31/2019.	The design of a design unit has commenced but additional TA will be needed to ensure its successful implementation.	6/24/2018 - 6/29/2018	McNeil
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review current state						0	19	19	1	Sep 10 - 28	-	19	19	1	100%	Ensure current state aligned to MTRS	Current state reviewed to ensure alignment to recently developed MTRS		McNeill
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Discuss MTRS and review progress of PFTAC reform recommendations						5	0	5	1	June 1 - 5	5	-	5	1	100%	Governance arrangements in place to manage reforms and MTRS implementation	PFTAC supporting implementation of PNG MTRS		Shrosbree
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Overview of MTRS implementation						0	12	12	1	July 16 - 27	-	12	12	1	100%	MTRS implementation 30/9/2018	MTRS designed and implemented by the authorities		Minto
		Regional	1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	PFTAC/CARTAC workshop on Revenue Reforms		9	-	9	1	5	0	5	1	July 9 - 13	5	-	5	1	100%	Aligning best practice TA delivery	This workshop will discuss and compare TA delivered by both PFTAC and CARTAC and stimulate discussions on how delivery can be improved.	6/25/2018 - 6/29/2018	Shrosbree
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Workshop - Providing a framework on managing change in tax administration modernization		5	5	10	1	0	0	0	0	0	0	-	-	-	0%	Build management capability to manage transformational change.	This workshop will provide managers with insights to manage organizational change.	8/20/2018 - 8/24/2018	T.B.D /Shrosbree
			1.1 - 1.5 PITAA Heads meeting - Management and core tax functions.	Reviewing regional progress during 2017/2018 and planning ahead.		5	-	5	1	3	0	3	1	Sep 11 - 13	3	-	3	1	100%	Successful PITAA heads meeting and collective plans to further strengthen regional reforms.	PFTAC will continue to support the development of PITAA into a strong tax administration association.	9/18/2018 - 9/20/2018	Eysselein
			1.3 Support functions enable more effective delivery of strategy and reforms.	Discussion with IT Vendor to improve overall IT capability for PICs						3	0	3	1	Aug 15 - 17	3	-	3	1	100%	Effective plans in place to support PIC IT capability	PFTAC discussions with IT vendor to resolve regional IT issues		Shrosbree
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Leading Change Workshop						1	0	1	1	Sep-18	1	-	1	1	100%	Confirmation of technical assistance plan for FY19-20	Agreement of TA plans with PICs		Eysselein
1.8 Effective implementation of a new tax or modified legislation.	VAT implementation awareness workshop							3	0	3	1	Sep 5 - 7	3	-	3	1	100%	Awareness of VAT implementation challenges with emphasis on PACER Plus countries	VAT implementation and PACER Plus impacts discussed with PICs		Eysselein		
1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	TADAT Regional Workshop							5	0	5	1	Mar 4 - 7, 2019	4	-	4	1	100%	Create awareness of TADAT	Create awareness of TADAT dimensions		FAD		
	1.5 Attend OCO annual conference	Build on the alliance build with the OCO to improve regional risk management capability.		5	-	5	1	3	0	3	1	Jun 11 - 13	3	-	3	1	100%	Attend the OCO conference in Melbourne and deliver a presentation on risk management.	To support DRM, PFTAC and the OCO have entered into a strategic partnership to improve risk management between tax and customs administrations.	6/11/2018 - 6/15/2018	Shrosbree		

			1.1 & 1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Assist with annual report and performance reviews								Feb 11 - 15, 2019			6	6	1	100%				Shrosbree			
		RMI	1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review overall reform progress and governance framework.	5	-	5	1	0	0	0	0	0					0%	An administrative reform implementation plan in place and being regularly monitored.	PFTAC has assisted in setting up an administrative reform with some progress made to date but additional TA is required to support implementation.	7/9/2018 - 7/13/2018				
		Samoa	1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review reform progress	6		6		5	0	5	1	Apr 1 - 5, 2019					0%	Review PFTAC recommendations and status of implementation	Review status of PFTAC recommendation		Eysselein			
			1.5 Corporate priorities and compliance are better managed through effective risk management.	Further strengthen compliance risk management	6		6	1	0	0	0	0		FY20					0%	An industry partnership initiative targeting high risk industry segments showing compliance improvements by 6/30/2019.	An industry partnership strategy to improve compliance has been introduced but due to staff shortages has struggled to get off the ground.	11/16/2018 - 11/25/2018			
		Solomon Islands	1.1 & 1.2 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Corporate strategy, business plan and structure plan					0	16	16	1	July 16 - 27			16	1	100%	New corporate strategy and business plan and structure designed and implemented by 31/12/2020	New corporate strategy, business plan and structure designed to facilitate modern tax administration		McNeill			
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Design modernization strategy						0	16	16	1	Nov 5 - 16			16	1	100%	Modernization strategy framework developed and agreed to by authorities	Modernization framework developed to support tax reforms		Scott		
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Design a LTO						6	8	14	1	Dec 10 - 15		6	8	14	1	100%	Design of large taxpayer office delivered by 31/12/2019	Authorities have requested assistance in the design of large taxpayer office as part of the reforms		Shrosbree/Eysselein	
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	introduce function based structure						6	8	14	1	Dec 16 - 21		6	8	14		100%	Function based structure introduced by 20/6/2020	Function based structure currently being implemented to support overall reforms		Shrosbree/Eysselein	
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review reform progress					12	0	12	1	Jul 23 - Aug 3		12		12	1	100%	Create awareness of modernization opportunities 31/12/2018	Potential modernization enhancements discussed with the authorities		Shrosbree		
		Timor-Leste	1.8 Effective implementation of a new tax or modified legislation.	Facilitate the implementation of VAT		8	8	1	0	0	0	0	0						0%	Successful implementation of VAT.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	11/5/2018 - 11/16/2018	Smith		
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Develop MTRS.	12	12	24	1	0	0	0	0	0	0						0%	Design and implementation of an MTRS by 6/30/2019.	The authorities have requested assistance in the design of an MTRS.	5/7/2018 - 5/18/2018	Shrosbree /STX	
		Tonga	1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review current reform progress.	12		12	1	9	0	9	1	May 21 - 29		9		9	1	100%	Successful implementation of a reform strategy and governance framework.	Conduct a review of current reform initiatives and provide additional recommendations where necessary.	2/12/2019 - 2/23/2019	Shrosbree		
			1.5 Corporate priorities and compliance are better managed through effective risk management.	Develop an Industry Partnership - Tourism Industry						0	16	16	1	Mar 25 - Apr 5, 2019			16	1	100%	Industry partnership developed by 31/12/2019	Design industry partnership strategy to improve compliance in the tourism sector		Shrosbree		
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Review structure and provide further functional enhancements						0	16	16	1	Jul 9 - 20			16	1	100%	Functional enhancements effected by 31/12/2019	Functional approach expanded in line with modernization plans		Scott		
			1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Strategy to expand LTO						0	16	16	1	Nov 5 - 16/ Mar 4 - 15, 2019			32	2	100%	Plan in place to expand LTO by 31/12/2019	Strategy developed to expand number of taxpayers in the LTO		Sutherland		
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	TADAT Assessment					0	9	9	1	Apr 8 - 12, 2019						0%	TADAT Assessment completed	Authorities have requested a TADAT assessment		FAD		
		Tuvalu	1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Development of an IT strategy to seek donor support.	12		12	1	0	8	8	1	Apr 8 - 12, 2019			8	8	1	100%	A modernization plan.	Previous PFTAC recommendations will be reviewed and additional recommendations provided where necessary.	3/12/2019 - 3/23/2019	Lester		
		Vanuatu	1.2 Organizational arrangements enable more effective delivery of strategy and reforms.	Review new functional structure arrangements				0	0	16	16	1	Aug 6 - 17			16	1	100%	Review current organizational arrangements and governance arrangements and provide the authorities with recommendations further improvement - delivered by 31 December, 2018.	PFTAC facilitated the introduction of a functional model - upon its first anniversary the authorities requested a review to evaluate progress.		McNeill			
			1.1 Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalised.	Review current reform progress.	6		6		1	12	0	12	1	Feb 3 - 8, 2019		6		6	1	100%	Successful implementation of a reform strategy and governance framework.	Vanuatu has made good progress in implementing administrative reforms - additional TA required to further institutionalize new ways of work.	5/7/2018 - 5/10/2018	Eysselein	
			1.5 Corporate priorities and compliance are better managed through effective risk management.	Design new generation compliance plan.	6		6		1	0	6	6	1	Jan 26 - Feb 8, 2019			12	1	100%	A new compliance plan introduced with effect from 9/1/2018.	Vanuatu introduced a CIS pilot project which has been evaluated - a new plan will be designed and include learnings from the pilot.	5/11/2018 - 5/18/2018	Shrosbree		
Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services supporting voluntary compliance, improvements in filing, payment and audit activities	Cook Islands	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen arrears and returns management					0	16	16	1	Feb 25 - Mar 8, 2019			16	1	100%	An operational plan in place to improve on-time filing by 31 December, 2019.	Potential to improve on time filing which will contribute to improved levels of voluntary compliance		McGregor			
			2.4 A larger proportion of taxpayers meet their payment obligations as required by law.																		An operational plan in place to improve on-time payment by 31 December, 2019.		Potential to improve on time payment which will contribute to improved levels of voluntary compliance		
			2.5. Audit and other verification programs more effectively ensure accuracy of reporting		Strengthen audit capability and programs to ensure completeness and accuracy of reporting.											April 29 - May 10, 2019			16	16	1	100%			
		Fiji	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.			6	6		1	0	6	6		Dec 10 - 21, 2018			8	8		100%	On-time filing operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions.	Some gains have been made reflected in on-time filing rates but more needs to be done to improve performance in this area.	5/21/2018 - 5/26/2018	Lawrence
			2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.			6	6		1	0	6	6					8	8			On-time payment operating at improved efficiency levels by 31/12/2018 and measured against TADAT dimensions.	Good progress has been made but potential to further improve.	5/27/2018 - 6/1/2018	
			2.5. Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen compliance in the HNWI segment			12	12	1	0	16	16	1	Nov 12 - 23				16	16	1	100%	The audit function operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions.	Good progress has been made in reforming the audit environment but additional TA is required to take performance to a higher level.	7/2/2018 - 7/13/2018	Piper
			2.3 A larger proportion of taxpayers meet their payment obligations as required by law.	Self-assessment is used to declare tax liabilities and is strengthened over time.			12	12	1	0	21	21	1	Jun 6 - 22				21	21	1	100%	A self-assessment across main tax types in place by 12/31/2019.	Self assessment needs to be expanded to other taxes besides VAT.	6/4/2018 - 6/15/2018	McNeil
					2.3 A larger proportion of taxpayers meet their payment obligations as required by law.	Self-assessment is used to declare tax liabilities and is strengthened over time.					0	18	18	1	Feb 4 - 15, 2019			16	16	1	100%	Self-assessment fully implemented for all taxes by 30 June, 2020.	Self assessment needs to be expanded to other taxes besides VAT.		McNeil
					2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.		12	12	1	0	16	16	1	Mar 4 - 15, 2019						0%	Taxpayer services operating at increased efficiency levels and measured against TADAT dimensions.	Substantial improvements have been made to taxpayer services but a more integrated approach to support the Compliance Improvement Strategy has the potential to further improve voluntary compliance.	7/9/2018 - 7/20/2018	Scott
		FSM	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.			4	4		1	0	6	6		Feb 18 - 23, 2019			8	8		100%	On-time Filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Compliance levels are low with a considerable commitment required by the authorities to improve current compliance trends.	8/6/2018 - 8/9/2018	Lawrence
2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.				4	4		1	0	6	6		Feb 24 - Mar 1, 2019			8	8			On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Compliance levels are low with a considerable commitment required by the authorities to improve current compliance trends.	8/10/2018 - 8/13/2018			

		2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.	-	4	4		0	16	16	1	Feb 1 - 16, 2019	-	-	-	0%	Taxpayer services operating at increased efficiency levels and measured against TADAT dimensions.	A taxpayer services strategy is in place but needs to be driven by senior management.	8/14/2018 - 8/17/2018	Sutherland		
	Kiribati	2.1 Strengthened core tax functions.	Review operational modernization plan and provide further assistance moving forward.	-	4	4		0	0	0	0	0	-	-	-	0%	The operational reform plan is monitored on a regular basis and supported by a strong governance framework - by 12/31/2018.	A operational reform plan is in place and with a strong governance framework will provide for better outcomes.	6/11/2018 - 6/14/2018	Scott		
		2.1 - 2.5 Strengthen core tax functions	Review core tax functions					0	8	8	1	Apr 8 - 13, 2019	-	-	-	0%	Strengthened core tax functions reflecting improvements in compliance 30/6/20	Operational plans across core tax functions		Scott		
		2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.		-	2	2		0	4	4	1	Nov 26 - Dec 7	-	5	5	1	100%	On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Potential to improve on-time filing which will contribute to improved levels of voluntary compliance.	6/18/2018 - 6/19/2018	Scott
		2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.		-	3	3		0	5	5			-	6	6			On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Potential to improve on-time Payment which will contribute to improved levels of voluntary compliance.	6/20/2018 - 6/22/2018	Scott
		2.5.Audit and other verification programs more effectively ensure accuracy of reporting	Improve VAT audit methods						0	7	7	1	Sep 24 - 28	-	7	7	1	100%	The audit function operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions.	Additional TA to be delivered to improve the audit function		Haigh
		2.5.Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit capability and programs to ensure completeness and accuracy of reporting.		12	12	1	0	12	12	1	Feb 18 - Mar 1, 2019	-	16	16	1	100%	The audit function operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit capability.	7/9/2018 - 7/20/2018	Haigh	
	Nauru	2.1 - 2.5 Strengthen core tax functions	Review core tax functions					0	6	6	1	Feb 10 - 15, 2019	-	-	-	0%	Core tax functions operating at improved efficiency levels	Improved core tax functions facilitating improved compliance		TBD		
	Niue	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.		4	-	4		0	4	4	Apr 15 - 18, 2019	-	-	-		On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes an arrears and returns management function.	8/13/2018 - 8/16/2018	Shrosbree		
		2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.		5	-	5	1	0	5	5	Apr 19 - 23, 2019	-	-	-	0%	On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes an arrears and returns management function.	8/17/2018 - 8/21/2018			
		2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.		3	-	3		0	3	3	Apr 24 - 26, 2019	-	-	-		Taxpayer services strategy and function in place by 12/31/2019 and measured against TADAT dimensions.	Niue has recently embarked upon a strategy to rebuild their tax administration including the introduction of a function based structure which includes a taxpayer services function.	8/22/2018 - 8/24/2018			
	Palau	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.		-	4	4	1	0	6	6	Mar 4 - 9, 2019	-	8	8		100%	On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	A new function based structure has been introduced but more TA is needed to support implementation and new ways of work.	8/6/2018 - 8/9/2018	Lawrence	
		2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.		-	4	4		0	6	6	Mar 10 - 15, 2019	-	8	8			On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	A new function based structure has been introduced but more TA is needed to support implementation and new ways of work.	8/10/2018 - 8/13/2018		
		2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.		-	4	4		0	6	6	Apr 1 - 5, 2019	-	9	9		100%	Improved delivery of taxpayer services by 12/31/2019 and measured against TADAT dimensions.	A new function based structure has been introduced but more TA is needed to support implementation and associated new ways of work.	8/14/2018 - 8/17/2018		
	PNG	2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.		-	6	6	0	0	0	0	0	-	-	-	0%	Improved delivery of taxpayer services by 12/31/2019 and measured against TADAT dimensions.	A decision to introduce a strengthened taxpayer services function has been made but additional TA will be required to facilitate successful implementation. Back-to-back with LTO mission.	6/30/2018 - 7/5/2018	McNeil		
	Regional	2.5 Audit and other verification programs more effectively ensure accuracy of reporting	Workshop - Build regional audit management capability.		5	5	10	1	0	0	0	0	-	-	-	0%	Improve audit management expertise.	The audit function in PICs can be improved through enhanced management capability (identified through a Training Needs Analysis)	10/8/2018 - 10/12/2018	TBD		
		2.3,2.4 A larger proportion of taxpayers meet their filing and payment obligations	Workshop - Build regional capability to improve the management of returns and debt - managers.		5	5	10	1	0	0	0	0	0	-	-	-	0%	Improve returns and debt management capability.	Regional returns and debt management statistics show room for improvement against TADAT dimensions.	1/4/2019 - 1/8/2019	TBD	
		2.1 - 2.5 Strengthen core tax functions	Workshop to strengthen management of core tax functions						5	7	12	1	Apr 15 - 19, 2019	-	-	-	0%	Senior management increased awareness of managing core tax functions	Opportunity exists to strengthen senior management ability to manage core tax functions		Eysselein/ Shrosbree	
		2.1-2.5 Strengthen regional core tax administration functions	Regional attachments - strengthen PIC core tax functions.											-	-	-		Improve PIC core tax functions.	Providing PIC staff with an opportunity to work with PFTAC on missions will provide and build regional expertise.	5/1/2018 - 4/30/2018	TBD	
		2.1-2.5 Strengthen regional core tax administration functions	Support PITAA in developing "phase one" e-learning training material.		-	12	12	1	0	0	0	0	0	-	-	-	0%	PITAA's first e-learning program delivered by 12/31/2018.	PFTAC will continue to support the development of PITAA into a strong tax administration association.	6/11/2018 - 6/25/2018	TBD	
		2.1-2.5 Strengthen regional core tax administration functions	Workshop - Taxpayer Survey									Apr 15 - 18, 2019	4	8	12	1	100%				Eysselein/ Fisher	
	RMI	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.		-	4	4		0	6	6	Nov 5 - 8	-	6	6			On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	PFTAC has assisted in setting up new processes to improve efficiency levels but more work is needed to take performance to the next level.	6/11/2018 - 6/14/2018	Lawrence	
		2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.		-	4	4	1	0	4	4	Nov 9 - 12	-	4	4	1	100%	On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	PFTAC has assisted in setting up new processes to improve efficiency levels but more work is needed to take performance to the next level.	6/15/2018 - 6/18/2018		
		2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.		-	4	4		0	6	6	Nov 13 - 16	-	6	6			Improved delivery of taxpayer services by 12/31/2019 and measured against TADAT dimensions.	A taxpayer services plan is in place but more TA is needed to institutionalize the concept.	6/19/2018 - 6/22/2018		
	Samoa	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.		-	6	6		0	8	8	Nov 14 - 19	-	-	-	0%	On-time filing operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current compliance levels.	9/10/2018 - 9/15/2018	Scott		
		2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.		-	6	6	1	0	8	8	Feb 20 - 25, 2019	-	-	-		On-time payment operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current compliance levels.	9/16/2018 - 9/21/2018			
		2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.		-	7	7		0	16	16	1	Mar 18 - 29, 2019	-	-	-	0%	Improved delivery of taxpayer services by 12/31/2019 and measured against TADAT dimensions.	A taxpayer services function in place with potential to further improve service delivery and an create an environment that improves voluntary compliance.	9/22/2018 - 9/28/2018		
		2.5 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit capability and programs to ensure completeness and accuracy of reporting.		-	12	12	1	0	16	16	1	Jan 14 - 26, 2019/ Apr 1 - 12, 2019	-	32	32	2	100%	The audit function operating at improved efficiency levels by 12/31/2018 and measured against TADAT dimensions.	A PFTAC audit modernization plan has been accepted by the authorities but additional TA is required to assist with implementation.	8/20/2018 - 8/31/2018	Sutherland
	Solomon Islands	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.		-	6	6		0	8	8	Jun 4 - 11	-	8	8		100%	On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	A PFTAC facilitated strategy has been introduced with some initial progress being made - additional TA requested by the authorities.	7/23/2018 - 7/28/2018	Lawrence	
		2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.		-	6	6	1	0	8	8	Jun 12 - 20	-	8	8			On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	A PFTAC facilitated strategy has been introduced with some initial progress being made - additional TA requested by the authorities.	7/29/2018 - 8/3/2018		
		2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.		-	7	7		0	0	0	0	0	-	-	-	0%	Improved delivery of taxpayer services by 12/31/2019 and measured against TADAT dimensions.	The authorities have requested TA to improve taxpayer services	8/4/2018 - 8/10/2018		
		2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.		-	6	6		0	0	0	0	0	-	-	-	0%	On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	The authorities have decided to undertake administrative reforms and requested PFTAC assistance to strengthen on-time filing.	10/1/2018 - 10/6/2018	Lawrence	
	2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.		-	7	7	1	0	0	0	0	0	-	-	-	0%	On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	The authorities have decided to undertake administrative reforms and requested PFTAC assistance to strengthen on-time payment and management of tax arrears.	10/7/2018 - 10/13/2018			

			2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.	-	6	6	0	12	12	1	Apr 25 - May 9, 2019	-	16	16	1	100%	Improved delivery of taxpayer services by 12/31/2019 and measured against TADAT dimensions.	The authorities have decided to undertake administrative reforms and requested PFTAC assistance to strengthen taxpayer services.	10/14/2018 - 10/19/2018	Shrosbree		
			2.5.Audit and other verification programs more effectively ensure accuracy of reporting	Develop audit plan				0	12	12	1	Feb 4 - 15, 2019	-	16	16	1	100%	Develop audit plan by 30/6/2019	TA requested to develop new generation audit plan		Sutherland		
			Tuvalu	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.	-	4	4	1	0	4	4	1	May 28 - 31	-	4	4	1	100%	On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current compliance levels.	5/21/2018 - 5/24/2018	Scott
				2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.	-	5	5		0	4	4		Jun 1 - 4	-	4	4			On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	TA assistance requested by the authorities to improve current compliance levels.	5/25/2018 - 5/29/2018	
				2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.	-	3	3		0	3	3		Jun 5 - 8	-	3	3			Improved delivery of taxpayer services by 12/31/2019 and measured against TADAT dimensions.	Introduce a taxpayer services strategy.	5/30/2018 - 6/1/2018	
			Tonga	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.	-	6	6	1	0	8	8	1	Mar 25 - 30, 2019	-	8	8	1	100%	On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Potential to improve on-time filing.	11/5/2018 - 11/10/2018	Scott
				2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.	-	6	6		0	8	8		Mar 31 - Apr 5, 2019	-	8	8			On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	Potential to improve on-time payment.	11/11/2018 - 11/16/2018	
				2.5 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit capability and programs to ensure completeness and accuracy of reporting.	-	12	12		0	16	16		1	Dec 3 - 14, 2018	-	16			16	1	100%	
			Vanuatu	2.3 A larger proportion of taxpayers meet their filing obligations as required by law.	Strengthen strategies to improve on-time filing.	0	6	6	1	0	6	6	1	Feb 4 - 9, 2019	-	8	8	1	100%	On-time filing operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	PFTAC will continue to support Vanuatu with the implementation of a function based structure which includes a filing function.	6/4/2018 - 6/9/2018	McGregor
				2.4 A larger proportion of taxpayers meet their payment obligations as required by law.	Strengthen strategies to improve on-time payment.	0	6	6		0	6	6		Feb 10 - 15, 2019	-	8	8			On-time payment operating at improved efficiency levels by 12/31/2019 and measured against TADAT dimensions.	PFTAC will continue to support Vanuatu with the implementation of a function based structure which includes an arrears collection function.	6/10/2018 - 6/15/2018	
				2.2 Taxpayer Services initiatives to support voluntary compliance are strengthened.	Strengthen the taxpayer services functions to further improve voluntary compliance levels.	0	6	6		0	6	6		1	Jan 26 - Feb 8, 2019	-	6			6	1	100%	

<b>Total Days:</b>	158	360	518	43
<b>Updated Mid-FY19 Workplan:</b>	117	664	781	65
<b>Increase from Baseline Plan:</b>	-26%	84%	51%	51%
<b>Delivered by Oct 31:</b>	44	159	203	19
<b>Percent of Original Plan delivered by Oct 31</b>	28%	44%	39%	44%
<b>Percent of Revised Plan delivered by Oct 31</b>	38%	24%	26%	29%

<b>Projected Outturn by April 30, 2019:</b>	87	699	786	56
<b>Percentage of Mid-Year Revised Plan:</b>	74%	105%	101%	86%
<b>Percentage of Original Plan:</b>	55%	194%	152%	130%

Legal/Tax Policy	Legal	Fiji	1.8 Design Income Tax Legislation	Modernize VAT and Stamp Duty Act				0	7	7	1	Oct 22 - 26	-	7	7	1	100%	Modernized laws implemented by 6/30/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	5/7/2018 - 5/16/2017	Burns	
		Niue	1.8 Legal drafting - Income Tax	Modernizing tax laws.		10	10	1	0	11	11	1	May 29 - Jun 8	-	11	11	1	100%	Modernized laws implemented by 30/6/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	6/18/2018 - 6/27/2018	Burns
		Niue	1.8 Legal drafting - Income Tax	Finalizing income tax laws.					0	10	10	1	Nov 5 - 12	-	10	10	1	100%	Modernized laws implemented by 30/6/2019	PFTAC is supporting a request by the authorities to modernize their tax laws.		Burns
		Palau	1.8 Design Income Tax Legislation	Designing new tax laws.		10	10	1	0	9	9	1	Jun 18 - 22	-	9	9	1	100%	Modernized laws implemented by 6/30/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	5/7/2018 - 5/16/2017	Mullins
		Kiribati	1.8 Design Income Tax Legislation	Design Small Business Tax					0	7	7	1	Jan 11 - 16, 2019	-	6	6	1	100%	Modernized laws implemented by 6/30/2019.	PFTAC is supporting a request by the authorities to modernize their tax laws.	5/7/2018 - 5/16/2017	Burns
		Tax Policy	Nauru	1.8 Design Legislation	PACER Plus Tax policy diagnostic mission				0	16	16	1	Apr 8 - 19, 2019	-	-	-	-	0%	Modernized laws implemented by 30/6/2021.	Provide authorities with options to recoup losses from trade taxes	5/7/2018 - 5/16/2017	Mullins
			Samoa	1.8 Design Legislation	PACER Plus Tax policy diagnostic mission				5	7	12	1	Apr 1 - 5, 2019	-	-	-	-	0%	Modernized laws implemented by 30/6/2021.	Provide authorities with options to recoup losses from trade taxes	5/7/2018 - 5/16/2019	Eysselein/ Mullins
			Tonga	1.8 Design Legislation	PACER Plus Tax policy diagnostic mission				5	0	5	1	Mar 18 - 22, 2019	5	-	5	1	100%	Modernized laws implemented by 30/6/2021.	Provide authorities with options to recoup losses from trade taxes	5/7/2018 - 5/16/2018	Eysselein/ Jenkins/ Liu
							0	20	20	2												

<b>Total Days:</b>	0	20	20	2
<b>Updated Mid-FY19 Workplan:</b>	10	67	77	8
<b>Increase from Baseline Plan:</b>	0%	235%	285%	300%
<b>Delivered by Oct 31:</b>	0	20	20	2
<b>Percent of Original Plan delivered by Oct 31</b>	0%	100%	100%	100%
<b>Percent of Revised Plan delivered by Oct 31</b>	-	30%	26%	25%

<b>Projected Outturn by April 30, 2019:</b>	5	43	48	6
<b>Percentage of Mid-Year Revised Plan:</b>	50%	64%	62%	75%
<b>Percentage of Original Plan:</b>	0%	215%	240%	300%