

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	Milestones	Comments	Planned Date	Experts
					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	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	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	Modernized laws implemented by 12/31/2021.	Provide authorities with options to recoup losses from trade taxes- HQ mission	June 8 -12, 2020	Mullins
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	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	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	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	Develop and agree on MTRS by 12/31/20	Design and implementation of an MTRS.	May 4 - 15, 2020	HQ/ Expert/ Eysselein
		FSM	1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	Review reform progress	5	-	5	1	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	Identify need for modernization and reform and agree on TA	Visis planned for FY20 postponed to July at request of authorities	July 6-17, 2020	Story/Piper
		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	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
			1.8.1 Effective implementation of a new tax or modernized legislation	Support for the introduction of small business tax	-	-	-	-	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	Modernized laws implemented by 12/31/2021.	Provide authorities with options to recoup losses from trade taxes- HQ mission	May 18 - 26, 2020	Expert/ Eysselein
			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	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	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	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	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	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	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&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	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	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	Design and implementation of an MTRS by 6/30/2020.	The authorities have requested assistance in the design of an MTRS.	Jun-20	HQ/ Das/ Sutherland
			1.5.2 Corporate priorities are better managed through effective risk management	Enhancing the compliance improvement strategy	-	16	16	1	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	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
		Timor-Leste	1.8.1 Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	16	16	1	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	Identify needs for modernization and reforms, agree on CD	PFTAC not involved with TL for past years	June 8 -19, 2020	Story/O'Keefe
			1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	TADAT Assessment	-	-	-	-	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 Assessment	-	16	16	1	TADAT assessment completed by 4/31/21	TADAT Secretariat	Mar 8 - 19, 2021	Expert/ HQ
		Tonga	1.5.1.- 1.5.4. Corporate priorities are better managed through effective risk management	Implementing industry partnership strategy	-	16	16	1	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	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	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	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 institutionalised.	PACER Plus Tax Policy	-	9	9	1				Mullins
			1.5.2 Corporate priorities are better managed through effective risk management	Further assistance with compliance improvement strategy	-	16	16	1	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	-	-	-	-	Strategic plan approved and implementation started by 12/31/20	Assistance with development of strategic plans requested by authorities	FY22	Expert
		Vanuatu	1&2 Better revenue administration, management and governance arrangements & stronger tax administration core functions.	TADAT Assessment	-	16	16	1	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	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	4	20	24	1	Workshop on LTO delivered by 6/30/2020	Concept of large taxpayer office as key part of mobilizing revenue to be understood	May 54 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	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	-	-	-	-	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	Workshop on ISORA delivered by 10/31/2020			Eysselein
Revenue Administration	2. Strengthened core functions evidenced by an accurate taxpayer base, taxpayer services	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	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	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	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	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	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	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.	June 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	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	Lawrence
		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	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	Fisher
		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	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	Scott/ Bell
		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	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
			2.5.1 Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit function	-	16	16	1	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	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	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.	June 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	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	July 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	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	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	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	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	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	5	20	25	1	Workshop on VAT tax Investigations delivered by 2/28/21	Workshop delivered in terms of training needs identified	Jan25 - 28, 2021	Eysselein/Shrosbree/Matthews
			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	Workshop on managing filing and arrears delivered by 4/30/21	Workshop delivered in terms of training needs identified	Dec 7 - 10, 2020	Eysselein/Shrosbree/TBD
<b>Total Days:</b>					<b>67</b>	<b>849</b>	<b>916</b>	<b>57</b>				

Revenue Administration	Legal	Cook Islands	1.8. Effective implementation of a new tax or modernized legislation	Drafting of Tax Administration law	-	10	10	1	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	June 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	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	June 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	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	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	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	Modernized laws implemented by 30/4/21.	PFTAC is supporting a request by the authorities to modernize their tax laws.	April 12 - 23, 2021	Burns
<b>TOTAL</b>					<b>0</b>	<b>84</b>	<b>84</b>	<b>6</b>				

<b>TOTAL</b>	<b>67</b>	<b>933</b>	<b>1000</b>	<b>63</b>
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