

FY23 Work Plan - May 2022 to April 2023: Revenue Administration

TA Area	Objective	Country	Outcome Targeted	Activity	May 2022 - April 2023 (in person-days)			Number of Missions/ Activities	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total					
Revenue Administration	Strengthened revenue administration management and governance arrangements	Cook Islands	Organizational arrangements enable more effective delivery of strategy and reforms	Implementation of Organizational Structure	7	-	7	1	Additional capability has enhanced RMD performance	Government approved additional funding for additional staff as part of RMD reforms, made available in stages.	Jun 13 - 24, 2022 (in-country)	Eysselein
			Corporate priorities are better managed through effective risk management	Refresh Compliance Improvement Strategy	-	18	18	1	CIS priority areas refreshed and plan reviewed.	Impact of COVID may change focus of CIS	Feb 14 - 27, 2023 (in-country)	Vivian
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review of reforms	6	-	6	1	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Feb 22 - 27, 2023 (in-country)	Williams
		Fiji	Support functions enable more effective delivery of strategy and reforms	Review of People Capability and Culture	-	20	20	1	Implementation plan and road map approved	New people lead will assist CEO in implementing changes	May 2 - Jun 10, 2022 (remote)	Reardon
			Corporate priorities are better managed through effective risk management	Strengthen Data Analysis and Risk Management	-	12	12	1	RMU systems and processes provide useable intelligence	Follow on from leadership series on enterprise and compliance risk management	Jun 30 - Jul 15, 2022 (remote)	Hamilton
			Corporate priorities are better managed through effective risk management	Compliance Improvement Strategy (CIS) and RCAP	-	38	38	1	Refreshed CIS is approved and improvement plan to increase revenue implemented	Impact of COVID may change focus of CIS	Jun 6 - 24, 2022 (in-country)	Hamilton/ Strong
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop Change Management Strategy	-	15	15	1	Change management strategy approved and implemented by October 2022	Informed by FRCS strategic plan	Jul 4 - 22, 2022 (remote)	Byrnes
			Corporate priorities are better managed through effective risk management	Further assistance with the Industry Partnership approach	-	28	28	1	Compliance of key industries improves	The industry partnership will assist with post-COVID recovery	Jul 25 - Aug 5, 2022 (in-country)	Clayton/ Shrosbree
			Organizational arrangements enable more effective delivery of strategy and reforms	Organizational Design and Operating Model	-	38	38	1	Organizational design and operating model, reviewed, updated approved and implemented by December 2022	Informed by FRCS strategic plan	Aug 1 - 19, 2022 (in-country)	Tamm/ Udy
			Support functions enable more effective delivery of strategy and reforms	Design and Implement Performance Management System	-	32	32	1	New PMS in place that meets needs of all parties	Current performance management system does not meet requirements of modern tax administration	Oct 10 - 26, 2022 (in-country)	Reardon/ Udy
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	4	-	4	1	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Feb 28 - Mar 3, 2023 (in-country)	Williams
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	TADAT Assessment	-	44	44	1	TADAT assessment completed by end of April 2023	Last TADAD assessment undertaken during 2015, new assessment needed to assess current state of the administration, recognize progress and achieving as well as determine areas for improvement	Apr 3 - 20, 2023 (in-country)	Middleton/ HQ Staff
		FSM	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Diagnostic review of the Tax Administration.	-	32	32	1	Identify need for modernization and reform and agree on TA	Visits planned for FY20 postponed to July at request of authorities	Jul 11 - 22, 2022 (in-country)	O'Keefe/ Topping
			Corporate priorities are better managed through effective risk management	Compliance Improvement Strategy	-	16	16	1	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	Aug 22 - Sep 2, 2022 (in-country)	Strong
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review of reforms	5	-	5	1	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	PFTAC provided assistance with revenue analysis with diagnostic review to follow mid-June 2022	Jan 16 - 20, 2023 (in-country)	Williams
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	BEPS Inclusive Framework	-	10	10	1	Subject to confirmation of TA required, finalized tax and/or Customs draft laws by end July 2022	To be confirmed	May 16 - 27, 2022 (remote)	Velji

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		Kiribati	Organizational arrangements enable more effective delivery of strategy and reforms	Organizational Design	12	-	12	1	New organizational design approved and implemented by end of April 2023	Fit for purpose structure and ways of working implemented	Sep 5 - 23, 2022 (in-country)	Eysselein
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review reform progress	7	-	7	1	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Feb 6 - 10, 2023 (in-country)	Williams
		RMI	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Support for Tax Reform	-	12	12	1	Legislation for tax reform and readiness of tax administration for implementation of tax reforms to be aligned with tax reform timeline as soon as government has made decision on tax reform scope and timelines	Awaiting clarity on scope of this work	Jun 6 - 24, 2022 (remote)	Piper
			Corporate priorities are better managed through effective risk management	Compliance Risk management	-	12	12	1	CIS is approved and improvement plan to increase revenue implemented	Assumed that RMI has risk management capability	Jul 18 - Aug 5, 2022 (remote)	Piper
			Effective implementation of a new tax or modernized legislation	Implementation of VAT	-	16	16	1	VAT implementation readiness by 10/31/22	Decision still to be taken on implementation of VAT	Nov 28 - Dec 9, 2022 (in-country)	Piper
		Nauru	Corporate priorities are better managed through effective risk management	Enhance CIS and improve core tax functions	-	12	12	1	CIS is approved and improvement plan to increase revenue implemented	Impact of COVID should be factored in	Feb 20 - Mar 3, 2023 (in-country)	Fisher
		Niue	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Reform Program Progress Review	-	10	10	1	Reform plans are systematically being implemented	Mentoring support enables embedding of new CD	Oct 17 - 28, 2022 (remote)	Shrosbree
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Reform Progress Check	-	10	10	1	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Jan 16 - 27, 2023 (remote)	Shrosbree
		Palau	Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review Tax Reform Implementation Progress	-	20	20	1	Implementation plans are being actioned	In-country support required to ensure plans are being implemented in readiness for implementation of new legislation	Jul 1 - 29, 2022 (remote)	Piper
			Support functions enable more effective delivery of strategy and reforms	ITC support for new taxes	-	20	20	1	ICT modules for new taxes to be operational by end November 2022	Coordination with ATO required	Jun 20 - Jul 22, 2022 (remote)	Grant
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review of Tax Administration Reform Progress	7	-	7	1	CD provided is adding value to the reform process and Palau is ready for new legislation go-live in January 2023	Significant CD investment remotely provided to Palau. This mission will review progress and assess readiness.	Feb 20 - 24, 2023 (in-country)	Williams
			Organizational arrangements enable more effective delivery of strategy and reforms/ Strengthen core tax functions	Implementation of tax reforms #2	-	16	16	1	Implementation plans are being actioned	In-country support required to ensure plans are being implemented in readiness for implementation of new legislation	Sep 12 - 23, 2022 (in-country)	Piper
			Organizational arrangements enable more effective delivery of strategy and reforms/ Strengthen core tax functions	Implementation of tax reforms #3	-	16	16	1	Tax reforms successfully implemented by end of December 2022	See above	Nov 14 - 25, 2022 (in-country)	Piper
			Organizational arrangements enable more effective delivery of strategy and reforms/ Strengthen core tax functions	Implementation of tax reforms	-	16	16	1	Recommendations of enhancements based on review of effectiveness of systems, processes and procedures for new taxes implemented by end of February 2023	New taxes implemented	Jan 16 - 27, 2023 (in-country)	Piper
		PNG	Support functions enable more effective delivery of strategy and reforms	Review ITAS project plan and change management implementation	-	16	16	1	QA completed and risks to ITAS implementation successfully being managed	Subject to decision on ITAS vendor and timeframe	Aug 15 - 26, 2022 (remote)	Grant
			Organizational arrangements enable more effective delivery of strategy and reforms	Develop process flows between HQ and Operations	-	15	15	1	The workflow between HQ and operations is established	Timeline for implementation of changes has changed. HQ and operational units need to be in place before this CD can proceed	May 2 - 18, 2022 (remote)	Vivian
			Support functions enable more effective delivery of strategy and reforms	Develop Resource and Performance Metrics	-	30	30	1	Resource and performance metrics implemented by end October 2022	Timeline for implementation of changes has changed. HQ and operational units need to be in place before this CD can proceed	Jun 13 - Jul 6, 2022 (remote)	Lawrence/ London

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			Support functions enable more effective delivery of strategy and reforms	Implementation of New Performance Management System	-	40	40	1	New PMS in place that meets needs of all parties	Current performance management system does not meet requirements of modern tax administration	Jun 13 - Jul 8, 2022 (remote)	Reardon/ Udy
			Organizational arrangements enable more effective delivery of strategy and reforms	Review Progress on Organizational Change Implementation	-	24	24	1	Evaluation of effectiveness of org changes completed and improvements accepted and being implemented	Substantial PFTAC support provided for implementation of new organizational arrangements	Aug 29 - Sep 19, 2022 (remote)	Reardon/ Vivian
		Samoa	Organizational arrangements enable more effective delivery of strategy and reforms	New Organization Structure	-	15	15	1	New organizational design approved	Delayed because of Samoa no-mission period	May 16 - Jun 3, 2022 (remote)	Tamm
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Renewal of Corporate Strategic Plan	-	32	32	1	New strategic plan approved for implementation	New government, different priority areas and impact of COVID require refresh of strategic plan	Aug 24 - Sep 9, 2022 (in-country)	Topping/ Shrosbree
			Corporate priorities are better managed through effective risk management	Renewing of industry partnership for high risk industries	-	12	12	1	Enhanced and updated industry partnership strategy implemented	Reassess in light of COVID	Sep 9 - 23, 2022 (in-country)	Shrosbree
			Corporate priorities are better managed through effective risk management	Compliance Risk Management	-	15	15	1	Systems and processes provide useable intelligence	Impact of COVID will impact priority areas	Aug 29 - Sep 23, 2022 (remote)	Hamilton
			Support functions enable more effective delivery of strategy and reforms	Improve data analysis	-	24	24	1	Data analysis meeting TADAT POA standard rating B by end of December 2022	RMU systems and processes provide useable intelligence	Jun 27 - Jul 8, 2022 (remote)	Hamilton/ STX
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review of reform progress	7	-	7	1	Agreement with the authorities on recommendations to facilitate modern tax administration and what anticipated CD requirements will be.	Following 2 years of remote CD, need to review implementation and progress in achieving outcomes.	Jan 30 - Feb 6, 2023 (in-country)	Williams
		Solomon Islands	Organizational arrangements enable more effective delivery of strategy and reforms	Organization structure and LTO operations support	-	16	16	1	LTO fully staffed and operational by end of December 2022	Coordination with ADB funded project required	May 16 - 27, 2022 (remote)	Shrosbree
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	12	14	26	1	Implementation strategies and plans for VAT finalized by 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Aug 29 - Sep 9, 2022 (in-country)	Eysselein/ Udy
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Change Management	-	14	14	1	Change management strategy approved and implemented by end December 2022	Coordination with ADB funded project required	Oct 3 - 14, 2022 (in-country)	Tamm
			Effective implementation of a new tax or modernized legislation	Assist with implementation of VAT	-	14	14	1	Implementation strategies and plans for VAT finalized by 12/31/21.	Coordination with ADB funded project required	Feb 6 - 17, 2023 (in-country)	Udy
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Design and Implementation of MTRS	1	2	3	1	MTRS design finalized and approved by end of June 2024	Carried over from previous years - secure commitment form government for MTRS before it is able to proceed	Mar 17, 2023 (remote)	Williams/ Koukpaizan/ STX
		Timor-Leste	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 12/31/21.	A decision to implement a VAT has been made with a request from the authorities to support implementation.	Mar 20 - 31, 2023 (in-country)	Vivian
			Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Develop Strategic Plan	-	5	5	1	Strategic plan finalized and approved	Tracking to road map from diagnostic	May 2, 2022 (remote)	Story
			Organizational arrangements enable more effective delivery of strategy and reforms	Administration Support for return registration function to sole TLTA control	-	15	15	1	Registration function established in TLTA by end of April 2023	Tracking to road map from diagnostic	Nov 28 - Dec 16, 2022 (remote)	Topping
			Organizational arrangements enable more effective delivery of strategy and reforms	Redefine and modify approach to Large Taxpayers	-	12	12	1	New Large Taxpayer approach and action plans finalized and approved by end of February 2023	Tracking to road map from diagnostic	Oct 10 - 21, 2022 (remote)	Vivian
			Support functions enable more effective delivery of strategy and reforms	Review/update staff distribution in Accounting, Collections, Enforcement and Audit	-	16	16	1	Staff distribution updated and implemented by June 2023	Tracking to road map from diagnostic	Jan 16 - Feb 4, 2023 (in-country)	Reardon
Organizational arrangements enable more effective delivery of strategy and reforms	Develop planning, design and monitoring (head office) function		-	16	16	1	Head office functions approved and implemented by June 2023	Tracking to road map from diagnostic	Apr 3 - 14, 2023 (in-country)	Vivian		

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			Effective implementation of a new tax or modernized legislation	Support implementation of VAT	-	16	16	1	VAT successfully implemented by date as per new tax legislation	Tracking to road map from diagnostic	Sep 26 - Oct 7, 2022 (in-country)	Vivian
		Tonga	Corporate priorities are better managed through effective risk management	Development of Business Continuity Plan (BCP)	-	40	40	1	BCP developed, tested and resourced	Important to build in learnings from recent seismic events	Jul 6 - 30, 2022 (remote)	Shrosbree/ Topping
		Tuvalu	Organizational arrangements enable more effective delivery of strategy and reforms	Organizational structure for customs and tax administration	2	-	2	1	Fit for purpose structure and ways of working approved and being implemented	Customs and inland revenue to be integrated	Jun 15, 2022 (remote)	Eysselein/ Williams
			Corporate priorities are better managed through effective risk management	Monitor and review implementation of CIS and operational plan #2	-	12	12	1	Current Compliance Improvement Plan is evaluated	Series of reviews to assist embed CD	May 9 - Jul 29, 2022 (remote)	Fisher
			Corporate priorities are better managed through effective risk management	Monitor and review implementation of CIS and operational plan #3	-	16	16	1	CIS and operational plan implemented as per agreed action plan timelines	Series of reviews to assist embed CD	Aug 1 - Oct 31, 2022 (in-country)	Fisher
			Corporate priorities are better managed through effective risk management	Monitor and Review Implementation # 4	-	12	12	1	CIS and operational plan implemented as per agreed action plan timelines	Series of reviews to assist embed CD	Feb 8 - 21, 2023 (in-country)	Fisher
		Vanuatu	Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Tax Policy review	-	16	16	1	Tax policy review finalized by end December 2022	Vanuatu dependent on VAT and citizenship scheme that is not sustainable	Oct 10 - 21, 2022 (in-country)	Mullins
			Support functions enable more effective delivery of strategy and reforms	POS System	-	12	12	1	Decision made on implementation of POS system by end October 2022	Use of intelligence from POS is used to improve compliance	Jul 11 - 22, 2022 (remote)	Hamilton
			Organizational arrangements enable more effective delivery of strategy and reforms	Support on Organizational Arrangement	-	16	16	1	Enhanced organizational arrangements implemented by end of April 2023	Inland revenue needs to be strengthened	Nov 14 - 25, 2022 (in-country)	Shrosbree
			Corporate priorities are better managed through effective risk management	Data analysis and business intelligence	-	12	12	1	Improved data analysis and use of business intelligence as per agreed action plan implemented by end of February 2023	Systems and processes provide useable intelligence	Aug 8 - 19, 2022 (remote)	Hamilton
			Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Review of Modernization Programme	-	16	16	1	New modernization programme implemented by end of May 2023 and action plan timelines met	Tax administration capacity and effectiveness to be improved	Feb 6 - 17, 2023 (in-country)	Shrosbree
		Regional	Corporate priorities are better managed through effective risk management	Leadership, Integrity and Good Governance	12	12	24	1	Regional workshop on Leadership, Governance and Integrity improves leadership, management and governance	Part of leadership seminar series	May 2 - Jun 10, 2022 (remote)	Eysselein/ Williams/ Shrosbree/ Vivian
			Corporate priorities are better managed through effective risk management	Regional Sharing of Business Continuity Responses	16	-	16	1	Attending countries have developed, tested and implemented BCP	The impact of climate change and natural and other disasters affects PICs ability to continue with administration	Jul 11 - 20, 2022 (remote)	Eysselein/ Williams
			Corporate priorities are better managed through effective risk management	Data and Analytics	-	12	12	1	Attending countries review their risk management systems and processes and update to provide usable intelligence.	Follow-up workshop on one delivered in 2019, taking into account COVID impact	Oct 24 - 31, 2022 (in-person)	Hamilton
			Support functions enable more effective delivery of strategy and reforms	Regional Assessment of Small Country Tax Information System	-	10	10	1	The requirements of a fit for purpose small country tax processing system have been developed	The cost, size and functions of most tax processing systems are not made to meet needs of small and developing countries	Dec 5 - 16, 2022 (remote)	Grant
			Corporate priorities are better managed through effective risk management	ISORA	-	9	9	1	All PICs complete ISORA in full and on time	Hands on training and support provided.	Jan 23 - 27, 2023 (remote)	Topping
			Support functions enable more effective delivery of strategy and reforms	Regional Tax Information System	-	12	12	1	A regional approach to the sourcing and funding of a fit for purpose system are developed	ICT presents major challenge to most tax administrations in the region	Jan 23 - Feb 3, 2023 (remote)	Grant
			Support functions enable more effective delivery of strategy and reforms	Performance Management	-	14	14	1	Leaders have a consistent view of the basics of a good PMS and the critical role of the leader	Current performance management systems does not meet requirements of modern tax administration	Feb 8 - 20, 2023 (in-person)	Reardon
			Support functions enable more effective delivery of strategy and reforms	Regional Policy and Revenue Forecasting	-	9	9	1	PICs understand how policy and revenue forecasting can assist their decision making	Joint workshop with Macroeconomist	Mar 6 - 15, 2023 (remote)	STX
			Effective implementation of a new tax or modernized legislation	Legal Interpretation	-	10	10	1	Attendees are confident in the use of their legal powers	Advice and legal interpretation not consistent in most tax administrations	Apr 3 - 12, 2023 (remote)	Topping

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Revenue Administration	Strengthened core tax administration functions	Cook Islands	Audit and other verification programs more effectively ensure accuracy of reporting	Review Audit Training Products	-	30	30	1	Improved Audit skills result in improved Audit outcomes	Implementation of training dependent on recruiting new employees	May 2 - 27, 2022 (remote)	Bell/ Matthews
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen audit function	-	32	32	1	The audit function operating at improved efficiency levels by 30/4/2022 and measured against TADAT dimensions.	The authorities have requested TA to assist in building audit function and capability.	Jul 18 - 29, 2022 (in-country)	Bell/ Velji
			Audit and other verification programs more effectively ensure accuracy of reporting	Audit Skills Development	-	32	32	1	Audit skills development program completed	Skills level of auditors needs to be improved	Aug 1 - 16, 2022 (in-country)	Bell/ Velji
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Progress review of Collections, E-Filing and Payments	-	16	16	1	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Sep 12 - 23, 2022 (in-country)	Field
			Taxpayer services initiatives to support voluntary compliance are strengthened	Review of Services and Collections Training Products	-	32	32	1	Improved skills result in improved outcomes	Authorities requested assistance to improve skills and knowledge of service and collections staff	Dec 1 - 16, 2022 (remote)	Lendon/ Udy
		Fiji	Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening tax audit	-	32	32	1	Quality of audits improved	Audit case work to be improved as requested by authorities	Aug 29 - Sep 9, 2022 (in-country)	Bell/ Velji
			Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer services and communication	-	40	40	1	Increase in voluntary compliance and decrease in number of taxpayer complaints	Taxpayer services and communication important in COVID-19 context and to improve voluntary compliance	Oct 17 - Nov 1, 2022 (in-country)	Lendon/ O'Keefe
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthen Debt and Returns Management	-	28	28	1	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Sep 19 - Oct 7, 2022 (in-country)	Strong/ Udy
			Audit and other verification programs more effectively ensure accuracy of reporting	Audit Skills Development	-	32	32	1	Audit skills development program completed	Skills level of auditors needs to be improved	Sep 12 - 27, 2022 (in-country)	Bell/ Velji
		Kiribati	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Strengthen e-Filing, Payment and VAT Refunds process	-	19	19	1	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 4 - 22, 2022 (in-country)	STX
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening Tax Audit	-	16	16	1	Quality of audits improved	Audit case work to be improved as requested by authorities	Nov 14 - 25, 2022 (in-country)	Matthews
		RMI	Taxpayer services initiatives to support voluntary compliance are strengthened	Improve Taxpayer Service Process and Skills Development	-	12	12	1	Increase in voluntary compliance and decrease in number of taxpayer complaints	Assistance with improving taxpayer services requested by authorities	Sep 5 - 23, 2022 (remote)	Lendon
			A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Debt and Returns Management, Improve Taxpayer Services and Audit	-	12	12	1	Measurable improvement in all core tax functions	Capacity and capability present major challenges to the tax administration	Jun 27 - Jul 8, 2022 (remote)	Piper
		PNG	The integrity of the taxpayer base and ledger is strengthened	Support implementation of taxpayer services strategy	-	30	30	1	IRC knows how many taxpayers are required file and pay	TA assistance requested by the authorities to improve current returns and payment compliance levels.	May 23 - Jun 17, 2022 (remote)	O'Keefe/ Vivian
			The integrity of the taxpayer base and ledger is strengthened	Review cleansing of taxpayer registers #2	-	23	23	1	Voluntary compliance improves with focus on the core tax base	Work has commenced on cleansing the taxpayer register of ceased and inactive cases.	Oct 10 - 28, 2022 (in-country)	Clayton
		Samoa	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Debt and Returns Management	-	32	32	2	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jun 13 - 24, 2022 (in-country)/ Oct 17 - Nov 1, 2022 (in-country)	STX
			Taxpayer services initiatives to support voluntary compliance are strengthened	Implementation of Taxpayer Services Strategy	-	32	32	1	Increase in voluntary compliance and decrease in number of taxpayer complaints	Assistance with improving taxpayer services requested by authorities	Mar 6 - 17, 2023 (in-country)	Lendon/ O'Keefe
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen Audit and TIMS	-	12	12	1	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability.	Sep 19 - 30, 2022 (remote)	Bell
			Strengthen core tax functions	Outsourcing Debt Collection	-	48	48	1	Informed advice is provided to key stakeholders	Assistance with improving taxpayer services requested by authorities	Jun 15 - Jul 8, 2022 (remote)	Field/ Udy

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		Timor-Leste	Strengthen core tax functions	Redesign/refine the Tax Clearance process in collaboration with Customs	-	16	16	1	An end to end process is developed and implemented	Tax clearance process not optimized	Jun 6 - 17, 2022 (remote)	Strong	
			A larger proportion of taxpayers meet their filing obligations as required by law	Improve filing and tax arrears management	-	21	21	1	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Jul 18 - Aug 3, 2022 (remote)	Lawrence	
			Strengthen core tax functions	Audit, Accounting and Collections – redesign processes and develop SOPs	-	43	43	1	SOP's finalized and approved by end of April 2023	Authorities requested assistance with developing SOP's	Feb 6 - 25, 20223 (in-country)	Bell/ Lawrence	
		Tonga	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Debt and Returns Management	-	32	32	1	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	May 23 - Jun 3, 2022 (in-country)	Field/ Lendon	
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthen tax audit and POS	-	32	32	1	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability.	Jun 20 - Jul 1, 2022 (in-country)	Bell/ STX	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Improving taxpayer services and communication	-	20	20	1	Increase in voluntary compliance and decrease in number of taxpayer complaints	Assistance with improving taxpayer services requested by authorities	Sep 12 - Oct 7, 2022 (remote)	O'Keefe	
			Taxpayer services initiatives to support voluntary compliance are strengthened	Improving register integrity and data-cleanup	-	12	12	1	Taxpayer register integrity and data-cleanup agree action plans implemented withing timelines	Authorities requested assistance to improve taxpayer register and data integrity	Nov 14 - 25, 2022 (in-country)	Lendon	
		Vanuatu	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Debt and returns management #2	-	16	16	1	Filing and payment timeliness improves	TA assistance requested by the authorities to improve current returns and payment compliance levels.	Mar 20 - 31, 2023 (in-country)	Field	
			Audit and other verification programs more effectively ensure accuracy of reporting	Strengthening audit and audit manual	-	12	12	1	Quality of audits improved	The authorities have requested TA to assist in building audit function and capability.	May 16 - 27, 2022 (remote)	Home	
			Strengthen core tax functions	Development of Standard Operating Procedures guidelines	-	48	48	1	Measurable improvement in all core tax functions	Assistance with developing SOP's requested	Jun 1 - 16, 2022 (remote)	Field/ Home/ O'Keefe	
		Regional	A larger proportion of taxpayers meet their filing obligations as required by law / A larger proportion of taxpayers meet their payment obligations as required by law	Debt and Arrears management	-	12	12	1	Attending countries show improvement in filing and payment management	Competencies to improve current returns and payment compliance levels not at required levels.	Jun 21 - 28, 2022 (in-person)	Field	
			Audit and other verification programs more effectively ensure accuracy of reporting	Workshop on Tax Investigations - VAT (joint with OCO and PITAA)	4	4	8	1	Regional workshop on Leadership, Governance and Integrity improves leadership, management and governance	First joint training with Customs	May 31 - Jun 6, 2022 (remote)	Katrina/ Hamilton	
			Strengthen core tax functions	Operational Leaders	-	28	28	1	Leadership workshops focusing on operational leaders completed by end of August 2022	Leadership program started in FY 22 continuing	Aug 8 - 17, 2022 (in-person)	Clayton/ Vivian	
		Total Days:					102	1888	1990	105			

Revenue Administration	Legal	Cook Islands	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Implementation of Tax Administration Act - training	-	10	10	1	TAA finalised for implementation	Authorities requested assistance with TAA training for staff	Nov 11 - 16, 2022 (remote)	Topping
		Kiribati	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Implementation of Small Business Tax	-	23	23	1	Small taxpayer tax implemented 4/30/22	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 20 - Jul 8, 2022 (remote)	Strong
		Niue	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	ITA Rewrite	-	14	14	1	New ITA completed for implementation	PFTAC is supporting a request by the authorities to modernize their tax laws.	Mar 13 - 24, 2023 (in-country)	Burns
		Palau	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Tax Reform Bill Regulations	-	12	12	1	New legislation implemented in January 2023	PFTAC is supporting a request by the authorities to modernize their tax laws.	May 2 - 13, 2022 (remote)	Burns

TA Area	Objective	Country	Outcome Targeted	Activity	May 2022 - April 2023 (in person-days)			Number of Missions/ Activities	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total					
		Samoa	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	BEPS Implementation	-	12	12	1	BEPS implemented by end of February 2023, subject to confirmation from authorities	To be confirmed	Aug 8 - 19, 2022 (remote)	Burns
		Timor-Leste	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Draft VAT and TAA laws	-	21	21	1	Draft VAT and TAA laws finalized by end of February 2023	PFTAC is supporting a request by the authorities to modernize their tax laws.	Nov 14 - 30, 2022 (remote)	Aw
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Legal Support for return registration function to sole TLTA control	-	10	10	1	Legal support provided to support business case	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 13 - 22, 2022 (remote)	Aw
		Tonga	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Review of Revenue Services Administration Bill and POS Regulations	-	3	3	1	EFD legislation completed	PFTAC is supporting a request by the authorities to modernize their tax laws.	May 2 - Jun 9, 2022 (remote)	Burns
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Review of POS regulations	-	5	5	1	POS regulations reviewed and updated by end of October 2023	PFTAC is supporting a request by the authorities to modernize their tax laws.	Jun 20 - 24, 2022 (remote)	Burns
			Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Finalization of consumption tax rewrite	-	14	14	1	Consumption tax rewrite finalized by December 2022	PFTAC is supporting a request by the authorities to modernize their tax laws.	May 16 - 25, 2022 (in-country)	Burns
		Vanuatu	Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	Income Tax Legislation	-	12	12	1	Draft IT legislation finalized by end of December 2022	PFTAC is supporting a request by the authorities to modernize their tax laws.	Mar 20 - 31, 2023 (remote)	Burns
		TOTAL					0	136	136	11		

TOTAL	102	2024	2126	116
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