
2024

January

Democratic Republic of Congo

Components: Revenue

Modules: RM I – Tax Policy

RM II – Revenue Administration

*DEMOCRATIC REPUBLIC OF CONGO***PROJECT SUMMARY**

COUNTRY (S): Democratic Republic of Congo

LEAD DEPARTMENT: FAD

REGION (S): Africa

PROGRAM ID: (To be filled out by Secretariat)

PLANNED DATES: 5/01/2024 – 4/30/2027

FUNDING PROGRAM TITLE: GPFP DRC

PROJECT MANAGERS:

RM I/TAX POLICY: Patrick Petit – T1 Division

RM II/REVENUE ADMINISTRATION: René Ossa – R2 Division

PROJECT LEAD MANAGER: Patrick Petit – T1 Division

ESTIMATED BUDGET \$1,922,950

BUDGET FOR ENDORSEMENT \$593,000 (through FY25)

Contents

Project Summary.....	2
I. Project Purpose.....	4
II. Background	5
III. Project Level Description	6
A. Project Scope	6
Table 1. Summary of Objectives covered by the Proposal	7
B. Country Engagement	7
C. Delivery Modalities	8
D. Coordination / Cooperation	8
IV. Risk Assessment and Mitigation.....	9
V. CD Delivery Plan Country Level	10
Table 2. Summary of Indicative CD Delivery	10
Table 3. First Year Workplan.....	10
VI. Program Financials.....	10
ANNEX I. REVENUE MODULE I – TAX POLICY.....	11
A. Background	11
B. Program Objectives.....	11
C. Expected Results (outcomes)	12
D. Targeted Logical Framework – TAX POLICY	12
ANNEX II. REVENUE MODULE II – REVENUE ADMINISTRATION	14
A. Program Objectives.....	14
B. Expected Results (outcomes).....	14
C. Targeted Logical Framework – REVENUE ADMINISTRATION.....	15

*DEMOCRATIC REPUBLIC OF CONGO***I. PROJECT PURPOSE**

The authorities of the Democratic Republic of Congo (DRC) have expressed interest in a new CD project to continue FAD-supported reforms to mobilize tax revenue and simplify the tax system.

The new CD program is in line with the IMF-supported program objectives. It will help refocusing the authorities on building capacities to preserve fiscal sustainability and macroeconomic stability and making the economic environment more conducive to growth. The project will focus on fiscal consolidation through domestic revenue mobilization, and on changes to the tax system to make it simpler, more transparent and investment friendly.

This project will focus on improving domestic revenue through strengthening both tax policy and revenue administration. In the area of Tax Policy (RM I module) the objective is to pursue on-going support to help streamline the DRC's tax system in a revenue neutral fashion, with a focus on non-tax revenue, administrative fees, excises, and tax expenditures. This will result in a better business environment, improved governance, and ultimately, higher growth through more private investments. In the area of revenue administration (RM II module), the project will help identify measures to safeguard revenue in the short and medium term by strengthening core administrative functions to help improve compliance and thus improve equity and increase revenue.

The three-year project has been discussed with the authorities, and the medium-term objectives and outcomes were agreed upon. The estimated budget for this project is \$1,922,950, but endorsement is requested for \$593,000 through FY25. Endorsement for future plans will be requested at a later date as funding for the program is secured and reform plans gain traction.

II. BACKGROUND

Macro-fiscal situation

DRC's medium-term prospects remain positive and are sustained by mining sector developments.

Growth has been revised up from 6.3 to 8.0 percent in 2023, driven by strong mining activity, and inflation is projected to be moderate, at 9.7 percent, as monetary policy tightening is expected to curb depreciation pressures. The current account deficit is expected to narrow to 4.5 percent of GDP. In 2024, growth should decrease to 6.7 percent as mining production growth stabilizes, and inflation is similarly projected to decelerate to 6.9 percent while the current account deficit is projected to narrow further to 3.6 percent of GDP.

However, several downside risks persist. Regional conflicts in Ukraine and the Middle East should further increase pressure on energy and food prices and could exacerbate food insecurity and aggravate supply chain disruptions. Negative international demand shocks, including from an abrupt growth slowdown in China, could exacerbate commodity price volatility, and, hence mining revenue. On the domestic side, escalating tensions in the East of the country could threaten macroeconomic stability and exacerbate poverty and inequality. The planned end-2023 elections and the ensuing possible political uncertainty could delay reform momentum. Relatedly, higher election-driven spending could create fiscal and external financing gaps and impact the exchange rate and inflation expectations in the difficult context of a highly dollarized economy. The country is also vulnerable to climate shocks such as extreme flood and landslide events, which can damage infrastructure and exacerbate food insecurity.

IMF priority areas / cross-cutting themes

Regarding public finance, the current extended credit facility (ECF) program is mainly focused on improving expenditure policy and advancing domestic resource mobilization. On the latter, important efforts are required from the three revenue agencies¹ to broaden the tax base, improve tax compliance, restore proper VAT functioning, modernize and digitalize revenue collection, as well as rationalize tax expenditures, nontax charges, and parafiscal charges to sustain revenue mobilization. Overall, the objective remains to significantly increase revenue by simplifying the tax system and expanding it to more taxpayers, to meet significant infrastructure and social needs without overburdening compliant taxpayers. Furthermore, given the recent history of the country, the very low level of income per capita, the size of the territory and the lack of significant infrastructures, institutional complexity, and dependence on natural resources, the DRC remains one of the most important and significant FCS in the world and its stability (it borders 9 other countries) is crucial for the development of central Africa.

Country engagement and alignment to reform priorities

The DRC authorities are facing significant social and infrastructure costs to develop the country. The current authorities have further promised to abolish fees for primary school and therefore to make basic

¹ Like most countries, the DRC revenue agencies include a Tax Department (*Direction Générale des Impôts*) and a Customs Agency, which is also in charge of excises (*Direction Générale des Douanes et Accises*). However, given the proliferation of non-tax revenue a third agency is in charge of supervising them and including them in the Treasury Single Account, the *Direction Générale des Recettes Administratives, Domaniales, Judiciaires et de Participations*. In most other countries where non-tax revenue is small, the Treasury has this role.

DEMOCRATIC REPUBLIC OF CONGO

education free.² They have also promised a program of free universal healthcare (starting initially with a restricted focus, e.g., childbirth). Given the country's low revenue and its significant variability because of the importance of mining (e.g., the tax-to-GDP ratio fell from 17.3 percent in 2017 to 11.0 percent in 2019, before climbing back to 16.6 percent in 2022), increasing the share of non-mining revenue, which is more stable, is crucial to finance the country's development.

For this reason, the authorities are prioritizing base expansion in the non-mining sector, to avoid overburdening compliant taxpayers, who already face high statutory rates. This expansion can only be achieved through greater compliance, and hence the need to reinforce core administrative functions, data gathering and management, notably. On the tax policy side, the extreme complexity of the tax system also needs to be reduced to make the system more investment- and taxpayer-friendly, and especially to less prone to corruption. In this respect, the new CD program will continue to encourage the authorities to improve transparency and governance in fiscal policies, and to take full advantage of investments in digitalization.

III. PROJECT LEVEL DESCRIPTION

A. Project Scope

The project is aligned with the government's priorities and the IMF program to fast-track structural reforms to enable DRC to mobilize non-mining resources more effectively, and therefore to face its significant development expenditures with a more stable source of revenue.

Module RM I / Tax Policy

Objective: Improve Tax Policy

The CD program aims to make the tax system simpler and more transparent. It will therefore focus on main areas of complexity, i.e., non-tax revenue (collected by line ministries), parafiscal fees (collected by non-ministerial bodies), excises, and provincial taxes. The program will also incidentally continue to support the preparation of the Tax Expenditures Assessment (TEA) at the provincial level, and on a "needs" basis for the central government.³ The proposed work agenda directly follows from the work accomplished between 2018 and 2023, and includes the following outcomes (see Appendix I for a discussion of the progressed accomplished so far on each outcome and of what remains to be done through this proposed CD program).

- A simpler excise system centered on the main excises, i.e., tobacco, alcohol, cars, fuel, and telecommunications, with no nuisance excises, such as those on soap, plastic pipes, etc.
- A non-tax revenue section of a forthcoming Tax Code that will rationalize these revenues and make their legal basis clear, explicit, and transparent.
- A reduction in the number of parafiscal charges and the preparation of a document clarifying their legal basis.

² Facing significant budget shortages, a system of fees to cover teachers' wages was introduced in the 1980s.

³ The working group of the central government now needs very little supervision, after producing estimates since 2019.

DEMOCRATIC REPUBLIC OF CONGO

- TEAs are prepared for the central government and for the main provinces.
- Provincial taxation is streamlined within a set of flexible guidelines and is easily accessible to all taxpayers.

Module RM II / Revenue Administration

Objective: Strengthened Core Tax Administration Functions

In the revenue administration module, this CD project will focus on strengthening core business tax administration function. In particular, the country has agreed to strengthen Domestic Resource Mobilization (DRM) and CD will be deployed to overcome the following weaknesses : (1) the taxpayer registration module is not connected to the tax management system, (2) risk analysis and management of both compliance and institutional risks are not well developed, (3) on-time return filing and payment ratio are low; (4) there is no budget funding available to pay refund claims, and (5) external oversight of the key operational functions are inadequate. Particular attention will be put on economic sectors with large revenue potential.

This objective will be unfolded by the outcomes summarized below, which will guide the CD strategy.

- 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;
- Audit and other verification programs more effectively ensure accuracy of reporting; and
- The integrity of the taxpayer base and ledger is strengthened.

Table 1. Summary of Objectives covered by the Proposal

Component	Module	Objective
Revenue	RM I / Tax Policy	Improve Tax Policy Design
Revenue	RM II / Revenue Administration (tax)	Strengthened core tax administration functions

B. Country Engagement

The DRC is a significant user of IMF CD and overall absorption has been very satisfactory. DRC has benefited from an MNRW-TF program, the Tax Policy and Administration Topical Trust Fund (TPA-TTF), from FY12 to FY17, and the Revenue Mobilization Thematic Fund (RMTF) CD project, from FY18 to FY24.

On matters of Revenue Administration these Fund vehicles supported a series of reforms in core tax administration functions and revenue administration management and governance arrangements. The assessment of the tax administration undertaken from September 27 – October 10, 2023, using the Tax Administration Diagnostic Assessment Tool (TADAT) demonstrates the value of current investments in modern IT support. Good performances were reported in the areas of filing and payment compliance (on-time filing of VAT declarations at 90 percent for large taxpayers and 82 percent for all taxpayers), provision of timely and accurate information to taxpayers, strong framework of withholding at source and advance payment systems and a widely independent and graduated dispute resolution process. However, assistance is needed to overcome weaknesses also identified by the TADAT assessment including unstructured approach to compliance and institutional risk management, a breakdown in

DEMOCRATIC REPUBLIC OF CONGO

management and governance frameworks, and outdated business processes. Authorities have expressed their full appreciation for the continued support from FAD and indicated their strong commitment to reform notably through the digitalization.

On Tax Policy, the assistance covered revisions to the Mining Code, training on transfer prices issues in the mining sector, and financial modelling of mining sector revenue. Since 2018, FAD focused on the complexity and transparency of the tax system. It supported efforts that resulted in the production of five Tax Expenditures Assessments,⁴ a complete inventory of non-tax revenue and parafiscal charges (that now serves as a base for rationalization of nuisance taxes), and of an excise reform plan (although not yet implemented), notably. The authorities have also adopted, based on FAD's recommendations, specific VAT arrangements in the mining sector to prevent the accumulation of import-based credits.

CD activities have also in the past few years benefitted from significant synergies with the ECF, notably in the forms of conditionality commonly agreed with the Ministry of Finance (e.g., inventory of non-tax and parafiscal charges).

C. Delivery Modalities

The CD delivery will mainly be in-person activities, which remain significantly more impactful, and bypass remote-work logistical issues, such as internet connection issues. Low capacity of staff warrants an LTX resource to provide a continued on-the ground assistance and more hands support. The following CD activities will be delivered as a package:

- **Headquarters-led (HQ) missions and staff visits** to provide strategic recommendations, conduct regular follow-ups, assess progress, inspect STX work, coordinate with other TA providers, and adjust reform implementation plans.
- **Short-term expert (STX)** visits to help implement the recommendations delivered by the HQ missions; a limited number of STXs will be assigned to provide specialized assistance in specific areas of revenue administration.
- **Long-term expert (LTX)**. A peripatetic LTX (covering three countries in central Africa including DRC) is expected to play a critical role on the tax administration side. He will provide advice on strengthening tax administration in sectors that are key for DRM, guide the reform implementation, help coordinate technical assistance and respond swiftly to the authorities' needs.

D. Coordination / Cooperation

The tax administration is currently receiving FAD CD on tax and customs through AFRITAC Centre. In addition, Belgium, World Bank, European Union, French Cooperation, and African Development Bank (AfDB) cooperation agency support the ministry of finance. Appropriate linkages with the existing CD programs are defined using the IMF's result-based management (RBM) framework. When designing specific country-based activities and workplans, this program will seek to define the emerging challenges in an integrated and coordinated manner.

⁴ Two provincial-level assessments are also forthcoming.

DEMOCRATIC REPUBLIC OF CONGO

The DRM donor group in DRC is meant to meet about once every six weeks to ensure that everybody is aware of what everybody else is doing. Cooperation with the World Bank goes beyond this arrangement with a non-written agreement that the IMF concentrates on tax exemptions and VAT, and the WB on income taxes/Tax Code/Tax Procedure Code. The authorities will be advised on the need to coordinate CD agencies' support for implementing revenue administration reform.

IV. RISK ASSESSMENT AND MITIGATION

General or Module	Description	Probability	Risk impact	Mitigation Measures
External climate/conditions				
General	Resurgence of pandemic hinders CD delivery and changes CD priorities	High	High	Build on progress achieved with remote delivery of CD.
Political Support				
General	Political instability may slow down and even stop implementation of reforms	Very High	High	Focus on strategic advice and hands-on capacity building to have a more permanent impact. Close consultation with the AFR Department team and the authorities.
Management and Technical Staff Support and Commitment				
Tax Policy (RM I)	Staff instability in the local working groups and significant bureaucratic interference	High	High	Ensure that IMF consultants work with maximum flexibility in case of local blockages (i.e., share maximum information with the consultant). Use structural benchmarks to enforce commitments, if possible.
Revenue administration (RM II)	Continuous rotation of managers and staff undermine the absorptive capacity and provoke permanent discontinuity.	Very High	High	Encourage authorities to implement administrative reforms with a stable internal environment and closely monitor projects.
Resource Adequacy				
Tax Policy (RM I)	Consultants supporting the working group may be overbooked	Medium	Medium	Diversify the pool of consultants.
Revenue administration (RM II)	Resources are misused, nor properly accounted for, do not achieve value for money.	Low	Low	Project resources will be employed in accordance with IMF policies and procedures.
Other risks				
Tax Policy (RM I)	Political interference on specific policies (e.g., excises)	Medium	Medium	Mobilize other donors (WHO, WB). Use structural benchmark, if possible
Revenue administration (RM II)	The reform momentum is highly based on the availability of a modern IT system that is able to support reform management and implementation	Very High	High	Maintain close coordination and collaboration with other TA providers, especially the World Bank to deliver a modern IT system.

DEMOCRATIC REPUBLIC OF CONGO

V. CD DELIVERY PLAN COUNTRY LEVEL

Table 2. Summary of Indicative CD Delivery

CD Modalities (Remote or Field-based CD)	Total FY24	Total FY25	Total FY26	Total FY27	Grand Total
RM I / Tax Policy					
HQ-led CD mission	-	2	2	-	4
STX visits	-	-	-	-	3
Staff visits	-	-	-	-	1
RM II / Revenue Administration					
HQ-led CD mission	-	1	1	1	3
STX visits	-	-	2	2	4
Regional LTX	-	1	1	1	3

Note: The regional LTX will serve three countries. It is expected that one-third of his time will be dedicated to DRC.

Table 3. First Year Workplan

Timing	CD Area	CD Modality	Proposed Topics of CD
FY25 – Q2	Nuisance taxes and Provincial taxation	HQ mission	Nuisance taxes and Provincial taxation (1 staff + 2 STX)
FY25 – Q4	Nuisance taxes and Provincial taxation	HQ mission	Nuisance taxes and Provincial taxation (1 staff + 2 STX)
FY25 – Q1	RA Follow-up	HQ mission	Assessing the implementation of the reform program.

Note: Regional LTX activities not included – see LTX project proposal.

VI. PROGRAM FINANCIALS

	FY25	FY26	FY27	TOTAL (USD)
Direct Delivery	554,206	805,377	437,567	1,797,149
Module RM I - Tax Policy	369,470	380,555	0	750,025
Module RM II - Revenue Administration	184,735	424,822	437,567	1,047,124
Module SM I - Spending Policy	0	0	0	0
Module SM II - Managing Public Finances	0	0	0	0
Subtotal	554,206	805,377	437,567	1,797,149
Trust fund management fee (7%)	38,794	56,376	30,630	125,800
TOTAL	593,000	861,753	468,197	1,922,950

The estimated budget for this project is \$1,922,950, but endorsement is requested for \$593,000 through FY25. Endorsement for future plans will be requested at a later date as funding for the program is secured and reform plans gain traction.

ANNEX I. REVENUE MODULE I – TAX POLICY

A. Background

The DRC is a country of over 90 million people. It borders 9 countries in Central, Southern and Eastern Africa, and its stability is a key geopolitical concern in Africa. Low and stagnant growth represent an important challenge to this stability and attracting private investment is especially important, given the low government revenue (around 15 percent of GDP, but fluctuating widely with commodity prices) and related weaknesses in public investments. Complying with the tax system and dealing with the many tax administrations have represented a formidable challenge for investors in the DRC. Streamlining the tax system and its administration have become essential to spur private-led growth.

Long standing budget and governance issues have led to a proliferation of excises, non-tax revenue (taxes and fees perceived by line ministries) and administrative fees (fees perceived by other administrative organizations), both at the central and provincial levels in DRC. This practice has been fueled by historical episodes of predatory tax policy in which dysfunctionality of core taxes (income tax, sales tax, etc.) or failure to use these resources to finance line ministry activities have led these ministries to perceive their own revenue to finance their activities, often with opacity and abuse. In addition, significant tax exemptions have increased the opportunity for discretionary tax-related decisions. This has led to a tremendous compliance burden for citizens and businesses, in addition to increased opportunities for corruption.

To recover some control, the DRC authorities introduced in 1995 a unique third revenue agency (in addition to tax and customs agencies), the DGRAD,⁵ entirely dedicated to collecting revenue from line ministries. Line ministries would determine the amount of the tax to be paid (“assiette”), but the tax would be collected by the DGRAD. Despite some success in streamlining the non-tax revenue, much remains to be done as administrative fees are outside of the DGRAD’s scope and its jurisdiction does not extend to the 26 provincial entities in DRC.

FAD supported the realization of the first tax expenditures assessment in DRC (published in the 2020 budget – and the annual update will be published in the 2024 budget, along with a first provincial-level assessment). In addition, the authorities have agreed to eliminate many unproductive excises (e. g. on plastic baths, toothpaste, etc.) as part of a plan that remains in large parts to be implemented. They are preparing a new legal text (chapter of a forthcoming Tax Code) on non-tax revenue to simplify and make these revenues more transparent, and an action plan is ready on tax expenditures, notably.

B. Program Objectives

The goal of this CD project is therefore to support further rationalization efforts and to expand them to other nuisance taxes, such as some administrative fees or provincial non-tax revenue sources. The project would also offer additional support to expand the scope of tax expenditures assessment at the provincial level and support a framework for provincial taxation and for better tax coordination between the central government and provinces. As this CD program aims to prolong on-going work, the following table provides a list of pursued objectives, the work accomplished so far and what remains to be done, through this proposed CD program.

⁵ *Direction générale des recettes administratives, judiciaires, domaniales, et de participations.*

C. Expected Results (outcomes)

The project is expected to achieve the following operational results:

- A simpler excise system centered on the main excises, i.e., tobacco, alcohol, cars, fuel, and telecom, with no nuisance excises, such as on soap, plastic pipes, etc.
- A non-tax revenue section of a forthcoming Tax Code that will rationalize these revenues and make their legal basis clear, explicit, and transparent.
- A reduction in the number of parafiscal charges and the preparation of a document clarifying their legal basis.
- The preparation of TEAs at the central level and for the main provinces.
- Provincial taxation is streamlined within a set of flexible guidelines and is easily accessible to all taxpayers.

D. Targeted Logical Framework – TAX POLICY

Objective	
Improve Tax Policy Design	
Outcome(s)	Indicator(s)
Increased economic efficiency by minimizing economic distortions or addressing externalities or market failures	Adopt legislation that reduces economic distortions.
	Share of sector-specific taxes in tax mix
	Taxes are introduced or amended to address externalities.

DEMOCRATIC REPUBLIC OF CONGO

Main Outcomes, Progress so Far, and Remaining Work

Outcome	Progress at this stage	Remaining work for this CD program
A simpler excise system centered on the main excises, i.e., tobacco, alcohol, cars, fuel, and telecom, with no nuisance excises, such as on soap, plastic pipes, etc.	An initial reform plan is already proposed but is not implemented	1. Support an update of the authorities' plan. 2. Finalize revenue proposal for tobacco, alcohol, and cars. 3. Support drafting of the new Excise Code
A non-tax revenue section of a forthcoming Tax Code that will rationalize these revenues and make their legal basis clear, explicit, and transparent.	A complete inventory of these revenue and of their various legal or quasi-legal foundation has been done and a local drafting group is already at work on this section (supported by an FAD consultant). A first pass at a rationalization plan was realized by the authorities.	4. Complete drafting 5. Review for further elements rationalize. 6. Coordinate with the WB for inclusion in the Tax Code.
A reduction in the number of parafiscal charges and the preparation of a document clarifying their legal basis	The inventory has been performed (structural benchmark June 2023)	7. Review of inventoried text. 8. Preparation of a rationalization plan.
The preparation of TEAs at the central level and for the main provinces	TEAs are ready for years 2019-2023 for the central government, a first province will release its TEA in December 2023 and a second province has a first draft for a planned publication in December 2024,	9. Support TEA preparation in Haut-Katanga, Kongo central, Kasai oriental. 10. Provide ad hoc support to the central government, notably on the new analytical part of the TEA assessment.
Provincial taxation is streamlined within a set of flexible guidelines and is easily accessible to all taxpayers.	This work has just started. A reform plan is being discussed and the inventory of existing laws is on-going.	11. Finalize the reform plan. 12. Inventory existing texts and synthesize main clauses. 13. Draft the core legal texts (property taxes, taxes on rental income, excises, taxes on vehicles 14. Draft the non-tax revenue section. 15. Prepare a framework for coordination,

ANNEX II. REVENUE MODULE II – REVENUE ADMINISTRATION

A. Program Objectives

Strengthening core administration functions will improve revenue collection and the way the tax administration interacts with taxpayers. The CD program will provide well-tailored measures to (1) simplifying tax procedures, (2) broadening audit coverage and quality of audit cases, (3) gathering information and conducting intelligence work, (5) reinforcing debt management and (6) streamline tax administration processes and proceedings to increase tax compliance. In particular, the CD program will help:

- Securing and modernizing filing and payment procedure —CD will help address this issue by streamlining filing and payment tax procedures, introducing accrual accounting mechanisms, enabling the Treasury department to perform oversight and external control, and establishing connections between the revenue administrations, the Treasury department, and Central Bank. These reforms will enable the full reconciliation of the payments, facilitate the monitoring of tax arrears, and pave the way for introducing e-payments facilities.
- Improving tax audit effectiveness—CD in this area will help the tax administration develop exchange-of-information procedures between the tax and customs administrations and other government agencies (such as the expenditure department) and enhance the utilization and cross-matching of third-party information. This exercise will contribute to broadening the tax base and addressing compliance risks (VAT credits, nil returns). In addition, improving compliance from key sectors of the economy—including natural resources (timber, mining), but also banks and telecoms—is critical to increase tax revenue. CD in this area will help build tax auditors' capacity and improve audit effectiveness in these sectors with an expected positive impact on their contribution to total revenue.

B. Expected Results (outcomes)

The project is expected to achieve the following operational results:

- The integrity of the taxpayer base and ledger is strengthened.
- A larger proportion of taxpayers meet their filing obligations as required by law.
- Audit and other verification programs more effectively ensure accuracy of reporting.
- A larger proportion of taxpayers meet their payment obligations as required by law.

C. Targeted Logical Framework – REVENUE ADMINISTRATION

Objective	
Strengthened core tax administration functions	
Outcome(s)	Indicator(s)
The integrity of the taxpayer base and ledger is strengthened.	Knowledge of taxpayer base and potential taxpayers improved through robust taxpayer registration policies and procedures (TADAT POA1-2)
A larger proportion of taxpayers meet their filing obligations as required by law.	On-time filing ratio improved (TADAT 2019 POA4-12).
A larger proportion of taxpayers meet their payment obligations as required by law.	On-time payment ratio improved (TADAT 2019 POA5-17)
Audit and other verification programs more effectively ensure accuracy of reporting.	Appropriate range of tax audits and other initiatives used to detect and deter inaccurate reporting and fraud (TADAT 2019 POA6-19)