
*2024 ISORA / ICAS Enhancing Utilization of
January Comparative Revenue Administration Data
Components: Revenue
Modules: RM III – Training and Peer
Learning
RM IV – Fiscal Tools, Research,
and Analytical*

PROJECT SUMMARY**LEAD DEPARTMENT:** FAD**REGION (S):****COUNTRY (S):****PROGRAM ID:** (To be filled out by Secretariat)**PLANNED DATES:** 02/2024 – 04/2028**FUNDING PROGRAM TITLE:** GPFP Enhancing Utilization of Comparative Data on Revenue Administration**PROJECT MANAGERS:****RM III/TRAINING AND PEER
LEARNING** Elizabeth Gavin, R2**RM IV/FISCAL TOOLS,
RESEARCH AND ANALYTICAL
WORK:** Elizabeth Gavin, R2**PROJECT LEAD MANAGER:** Elizabeth Gavin, R2**ESTIMATED BUDGET:** \$1,791,538**BUDGET FOR ENDORSEMENT:** \$803,050 (through FY25)

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I. PROJECT PURPOSE

The project builds on a strong foundation built under the RMTF-supported RA-FIT project,¹ and will continue to rely on the successful partnership with other international organizations² that was critical for the development of the International Survey on Revenue Administration (ISORA). The project also builds on the experience of the deployment of a single round of the International Customs Administration Survey (ICAS), in partnership with the World Customs Organization (WCO).

This capacity development (CD) project aims to continue with the deployment and management of the ISORA/ICAS surveys as well as enhancing the ability of tax and customs administrations to make effective use of comparative data on tax and customs administration structure, practices and performance, thereby improving their planning, performance measurement and performance evaluation. The availability of comparative databases on tax and customs administrations will also facilitate analysis by the IMF and other development partners, leading to the identification of good revenue administration practices, and hence enhance the quality of technical assistance provided to revenue administrations.

The project entails providing tools for the annual updating by tax and customs administrations of a body of comparative administration-level data, together with the development of tools that facilitate use of these data. In addition, training and peer learning activities focused on low-income developing countries (LIDCs), fragile and conflict affected states (FCSs) and small developing states (SDSs) will be undertaken, to explain potential uses of the data in planning and performance management and measurement, as well as how to collate data and to analyze and use comparative data.

This project will yield new results annually as the comparative databases are expanded and will support the monitoring of progress in GPF-supported countries. Besides the FAD staff that will be involved, it will also require the hiring of STXs to support the collation and dissemination of data and tools, as well regional workshops with training and peer-to-peer learning components. The estimated budget for this project from FY24 to FY28 is \$1,791,538, but endorsement is requested for \$803,050 through FY25. Endorsement for future plans will be requested at a later date as funding for the program is secured.

II. BACKGROUND

FAD began developing surveys of tax and customs administration practices and performance prior to 2010, motivated both by the recognition of the importance of enhancing country capacity to monitor the performance of their revenue administrations, and internal needs for systems to support CD delivery. Performance measurement by management in many LIDCs and SDSs was limited by poor data management practices, coupled with poor-quality data. The initial internal focus was the creation of a central repository of comparable cross-country revenue administration data, to be achieved by standardizing CD mission-related questionnaires. The Revenue Administration Fiscal Information Tool

¹ In turn, the RMTF- funded project was able to build on the work by FAD that was supported through the Tax Policy and Topical Trust Fund (TPA-TF).

² The Asian Development Bank (ADB), the Inter-American Center of Tax Administration (CIAT), the Intra-European Organisation of Tax Administration (IOTA), and the Organisation for Economic Cooperation and Development (OECD).

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(RA-FIT) emerged from this effort, essentially a survey completed by tax and customs administrations from which a database was compiled, with the earliest data collection taking place in 2012.

Other international organizations such as CIAT and the OECD were also undertaking surveys of tax administrations at this time, and FAD initiated discussions with partner organizations, to ensure a collaborative approach to data collection from tax administrations. This led to the establishment of the International Survey on Revenue Administration (ISORA) partnership³, which eliminated duplication of effort and led to a single, standardized database with wider coverage, and hence a database of greater value to the ISORA partners as well as all participating tax administrations. The IMF adapted and further developed the RA-FIT data collection and dissemination platforms (<https://data.rafit.org>), to administer ISORA and provide access to the resulting database to ISORA partners and participants. Improvements are made to the data collection platform after every survey, and the tools enabling access to data are being improved continuously. The ISORA Technical Working Group (TWG) communicates regularly and meets in-person annually to evaluate the past ISORA round and to plan for the next surveys.

Five rounds of ISORA have been conducted, leading to a time-series spanning eight fiscal years (FY 2014 to FY 2021). The survey has been completed by 181 tax administrations at least once, and 117 have participated in every round. Lower capacity countries, such as FCSs, are more likely to participate intermittently, or stop participating. Data collection has matured into the annual collection of a compact set of information expected to change every year, supplemented by the periodic collection of information expected to change less frequently (e.g., institutional arrangements).

ISORA data are being used by the IMF in the preparation of Technical Notes, Working Papers and in VITARA courses, as well in tools relating tax administration practices to outcomes.⁴ The survey enables the tracking of the digitalization of services and adoption of innovative technologies by tax administrations, as well as probing the gender balance of their workforce. The current survey (ISORA 2023), which includes the collection of data collected periodically, is probing whether administrations have applied a gender lens to their service offerings and enforcement actions.

Regional in-person ISORA training workshops were organized in partnership with Regional Capacity Development Centers (RCDCs) in 2023,⁵ the first since 2018, providing fora for valuable feedback from past and potential ISORA participants. The aims of these workshops were to:

- Equip ISORA participants with technical and subject matter knowledge to complete ISORA 2023 accurately and consistently (the first periodic survey deployment since the last of the large surveys five years ago).

³ The ISORA partnership signed their second five-year MOU in 2021, continuing their commitment to develop the survey collaboratively, and share the provision of support to survey participants and responsibility for reviewing data quality.

⁴ For example, the first version of a tool estimating revenue yields from tax administration reforms has been developed by FAD (see Adan et al., (2023) [Quantifying the Revenue Yields from Tax Administration Reforms](#), IMF).

⁵ In-person workshops were organized in partnership with all five RCDCs in Africa, CARTAC, CCAMTAC, and SARTTAC. Due to resources constraints, the workshop in partnership with CAPTAC-DR was held virtually, and PFTAC has made use of an STX to support participants virtually in their region, with the support of the HQ-based ISORA team.

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- Encourage use of ISORA data by participating administrations, through sharing information on the ISORA portal, data tools, and examples of analysis from ISORA data collected in the preceding five rounds of ISORA.
- Stimulate a virtuous cycle of improved data quality and growing use of ISORA data by tax administrations.

The feedback from participants was very positive. There were many comments on the value of in-person workshops, and expressions of an appetite for annual workshops. Pre- and post-workshop polls showed that participants' self-reported confidence with the ISORA data portal, the data collection platform, and using ISORA data, as well as their understanding of concepts and definitions was higher at end of the workshops. At the beginning of the workshop, most participants were not aware that they could access and use ISORA data or had limited knowledge of how to access ISORA data. Few participants had used ISORA data, although some concrete examples were provided. During the workshop, participants exhibited a range of capability in respect of using ISORA data. Some participants had no issues compiling tables of data that met their requirements using tools on available on the portal, once they understood how to access ISORA data, while others were more comfortable working with an excel data tool that provides a pre-selected standard set of comparative measures and statistics for a specific set of administrations. However, other participants, particularly those representing LIDCs, seemed unclear about how to use comparative data, even when provided with pre-compiled comparative data and statistics together with examples of analysis using comparative data.

The IMF conducted one round of the International Survey on Customs Administration (ICAS) in partnership with the WCO. This exercise suggested a range of improvements that could be made in respect of survey design and administration.⁶ The WCO is prioritizing more narrowly focused data collection exercises and is not seeking to continue a data gathering partnership with the IMF. Senior customs officials have expressed the need for cross-country comparative customs administration data and statistics, which opens the way to the development of a Customs Administration Survey, the International Customs Administration Survey (ICAS) together with tools to facilitate use of these data, in direct partnership with customs administrations, through RCDC groupings of heads of customs.

III. PROJECT DESCRIPTION

A. Program Objectives

The purpose of the program is to strengthen countries' revenue administration effectiveness, through enhancing their performance measurement, management and planning through utilizing comparative data on tax and customs administration structure, practices, and performance. This encompasses the following objectives:

- *Deploy and Manage the Surveys Annually.* To be able to make use of comparative data, it needs to be collected from revenue administrations, quality reviewed, edited, and annotated for publication. This is no easy task and requires significant effort on the part of the IMF. The IMF provides the IT infrastructure for the ISORA partnership to gather data from tax administrations

⁶ See <https://data.rafit.org/isoca> for a detailed report.

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online. Survey deployment and management undertaken by the IMF essentially involves all participants even where assistance is shared by partners during the data collection phase, and the preparatory and closing phases are entirely managed by the IMF. Set-up of ICAS for deployment will also need to be undertaken.

- *Develop and Apply Fiscal Tools.* The tools to collect standardized, consistent, and accurate data from revenue administrations together with tools facilitating data access and analysis will be improved continuously, as each survey round is implemented.
- *Publish Research and Analytical Work.* Research and analysis based on data collected through surveys of revenue administrations will be disseminated through the ISORA portal, newsletters, and webinars. This will include regional 'State of tax/customs administrations in ...' reports developed through workshops (see below).
- *Training: Develop Capacity for Assessing Fiscal, Macroeconomic, and Structural Policy Issues.* Through on-line webinars and workshops, together with regional in-person workshops, revenue administration officials will be equipped to contribute their administration's data to a comparative database and use cross-country comparative data. Workshops for staff of tax administrations will entail lectures as well as guided hands-on-sessions to work with ISORA data and analyze country-level and regional practices, structure, and performance, against broader groupings of administrations. Workshops for customs administrations will initially focus on identifying key datapoints and measures that are useful in comparative analysis and developing strategies for collating the relevant data within administrations and combining these to provide a useful comparative database.
- *Peer Learning: Provide Peer Learning Opportunities to Beneficiary Countries.* On-line and in-person training workshops will provide a platform for the sharing of country experiences with respect to using cross-country comparative data and their data management practices that support efficient extraction of statistics on their administrations. Peer Learning will also serve to develop a common understanding of terms used in the comparative database, and factors to be considered in interpreting these data.

B. Expected Results (outcomes)

The intention of this program is that the enhanced capacity of revenue administrations to utilize comparative data will contribute to improved transparency, accountability, and effectiveness of revenue administrations. Measurable outcomes would include:

- Examples of strategic planning and decision-making by revenue authorities (e.g., re-allocation of resources, investment in new approaches or technologies) based on benchmarking using comparative data for peers and relevant groupings of administrations.
- Improved effectiveness and efficiency of revenue administrations that used ISORA/ICAS data to inform plans and decisions.
- Improvement in the quality (completeness, accuracy, consistency) of data provided by administrations participating in the surveys.

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- Sustained participation in ISORA, thereby adding maximum value to the body of data collected through the survey.
- Steady growth in participation in ICAS over the next five years, to develop a database of increasing value to customs administrations and CD partners.

C. Delivery Modalities

The CD delivery will span in-person regional workshops, as well as virtual engagements with tax and customs administrations participating in ISORA and ICAS, together with the delivery of tools to facilitate data collection, comparative analysis and benchmarking, and the undertaking of research and analysis. In-person activities will include a significant peer-to-peer engagement component, enabling better experience sharing amongst tax and customs administrations. Virtual deliveries will be used to provide support to participants for the collection and collation of data during the data collection phase, and to maintain communication between authorities at a lower cost. In-person workshops will be preferred over virtual workshops where the topics will be new to the workshop participants, such as the practical use of the ISORA and ICAS databases for an assessment of revenue administration within a particular region, or a survey round in which a significant component of the topics covered are new.

The following CD activities will be delivered as a package:

- *Tool development (TD)*: Tools will be developed and continuously improved to facilitate the collection of accurate, complete, and consistent data from revenue administrations, assist with data quality review, and provide access to comparative data on revenue administration practices, structures, and performance, in readily useable formats for a variety of users and uses.
- *Webinars (W)*: Webinars will facilitate the sharing of findings from analysis and research and communicate examples of the use of comparative cross-country data on revenue administration practices, structures, and performance.
- *Workshops (WS)*: Workshops will comprise a combination of lectures on relevant topics (e.g., when and how to use various ISORA- and ICAS-related tools for data collection or analysis, how to compile statistics needed by a revenue administration for a particular application, what should be taken into account when benchmarking,) together with hands-on trainings on methodologies and tools related to the issue at hand (e.g., use of tools to develop relevant comparative data tables and charts, interpretation of comparative data), and peer-to-peer learning.
- *Peer-to-peer (P2P)*: Peer-to-peer learning will be effected through in-person engagements designed for ISORA and ICAS participants to exchange their experience and collectively devise good practices for the collection and use of comparative revenue administration data (e.g., how their performance measures and performance management system links to measures covered in ISORA/ICAS, providing examples of use of ISORA/ICAS data within their revenue administrations).

D. Coordination / Cooperation

ISORA will continue to be a product of the past successful collaboration of the IMF with other international organizations, namely the ADB, CIAT, IOTA and the OECD. The ISORA partnership is also open to working with other partners who would like to join the existing partnership, to further limit

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duplication of effort and increase the reach of the partnership, and hence the richness of data collected. ISORA data are used by the Addis Tax Initiative for monitoring progress made by their members. Regional workshops are organized in partnership with the relevant IMF Regional Capacity Development Centers (RCDCs). Workshops on using ISORA data will be linked to VITARA courses on Strategic Management and Performance Management. With all data collected through ISORA being available to the public, cooperation with other parties interested in undertaking analysis, is a future possibility. ISORA data are available to inform GovTech CD, as well as CD on gender and tax administration.

The development and implementation of the ICAS will rely on cooperation with the IMF's RCDCs, and for customs administrations convened by the RCDCs. The IMF will be open to working with other international organizations that wish to support the development and use of comparative customs administration databases. Regional workshops for customs administrations will be organized in partnership with RCDCs. In future, ICAS comparative data may be used to inform GovTech CD to customs as well as CD projects on gender and customs administration.

Data collected through both ISORA and ICAS will be used in the monitoring and evaluation of other GPFP-funded CD provided to countries.

IV. RISK ASSESSMENT AND MITIGATION

The following table discusses the key project risks based on the assessed probability and impact on the achievement of the expected results.

Description	Probability	Impact	Mitigation Measures
External climate/conditions			
Risk that external events create more challenges for countries to participate in contributing data and using data in planning.	Medium	High	Continue to run data collection annually and further develop tools that streamline data access and provide data in useable formats.
Political Support			
Lack of political support for transparency and accountability inhibits required actions or resources being allocated to data management and evidence-based decision-making and planning	Medium	Medium	Engage regularly with ministers and senior management to emphasize the value of transparency, accountability, and evidence-based decision-making.
Management and Technical Staff Support and Commitment			
Low commitment of senior management or technical staff to contribute data to comparative revenue administration databases through ISORA and ICAS.	Low	High	Engage with senior management and technical staff pro-actively and explain the importance of participating in ISORA and ICAS.
Resource Adequacy			
Expectations of ISORA partners and participants have risen in respect of the capability of the ISORA data collection platform and portal, and current capability is below the desirable level. The IMF is modernizing the IT infrastructure on which these platforms are built, but the new capability is not yet clear and support for the migration to new systems is not secure.	High	Medium	Training will be provided to tax administrations on changes to any tools necessitated by changes in IMF infrastructure. There is ongoing engagement with the IMF's IT Department. ISORA partners are being kept informed of changes to IMF systems that impact the data collection platform and portal.
Other risks			
Multiple donors fund data collection exercises involving revenue administrations, leading to survey fatigue that impacts the quality of data collected.	High	Medium	Take an active role in engaging with other donors and organizations to ensure support is well coordinated and data are shared.

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V. CD DELIVERY PLAN

Table 1. Summary of Indicative CD Delivery

CD Modalities	FY24	FY25	FY26	FY27	FY28	Grand Total
In-person activities (FB)						
HQ-led CD mission ⁷ (incl. LTX)	Tax: 1	Tax: 3 Customs: 2	Tax: 3 Customs: 2	Tax: 3 Customs: 2	Tax: 6 ⁸ Customs: 2	24
STX CD (incl. LTX)	0	Customs: 2	Customs: 2	Customs: 2	Customs: 2	10
LTX country visits	0	0	0	0	0	0
LTX participation in workshops	0	0	0	0	0	0
Remote activities (DS)						
HQ-led training ⁹ (incl. LTX)	0	Tax:1 Customs: 1	Tax: 1 Customs: 1	Tax:1 Customs: 1	Customs: 1	7
STX CD ¹⁰ (incl. LTX)	Tax: 1 Customs: 1	Tax: 2 Customs: 2	Tax: 2 Customs: 2	Tax: 2 Customs: 2	Tax: 2 Customs: 2	20
LTX participation in workshops	0	0	0	0	0	0

Table 2. Workplan

Timing	CD Delivery	Modality	Proposed Topics of CD
FY24 – Q4	Planning and coordination meeting of ISORA TWG	In-person	Evaluation of ISORA 2023 data collection, plans for ISORA 2024 and coordination with respect to ISORA workshops for tax administrations.
FY24 – Q4	Publication	Virtual (dissemination via email, portal, webinar)	Presenting results from ISORA for FYs 2018 to 2021 on staffing, LTO/Ps, audit and verification, and debt management
FY24 -Q4	Plan for first ICAS	Virtual	Proposal concerning set of comparative data to collect, data collection tools, and data sharing tools.

⁷ Includes the Annual Meeting of the Technical Working Group of the ISORA partnership (ADB, CIAT, IMF, IOTA, OECD), to evaluate results from the previous survey and design and plan the following survey(s) and in-person regional workshops.

⁸ The next ISORA periodic survey will be held in FY28, and in-person workshops will be held to equip administrations to complete the survey.

⁹ Includes remote workshops/webinar series to assist countries with data collection and data quality review.

¹⁰ Includes development of data collection and dissemination tools and analytical outputs.

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Timing	CD Delivery	Modality	Proposed Topics of CD
FY24 – Q4	Data quality review and finalization of ISORA 2023 dataset	Virtual	Development of tables, visualizations, and other dissemination tools providing annual time-series of data for FY 2018 to 2022 and periodic data for FY 2022 and comparable data from FY 2017.
FY25 – Q1	ISORA data collection tools	Virtual	Development of ISORA data collection tools, including products to assist with data quality and consistency.
FY25 – Q1	Two ICAS Regional Workshops	In-person	The value of cross-country comparative data on customs administration, set of comparative data that will be collected, data collection tools, and data sharing tools.
FY25 -Q2, Q3	ISORA 2024 data collection webinars/workshops	Virtual	Support to administrations, especially LIDCs, FCSs, and SDSs, in the collection of annual ISORA datapoints using the ISORA data collection platform and data quality review.
FY25 – Q2	Development of ICAS data collection tools	Virtual	Development of on-line data collection and data quality tools for ICAS.
FY24 – Q2, Q3	ISORA analytical products	Virtual	Papers on gender and revenue administration and changes in practices measure periodically (through indices), and a note on the measurement of on-time filing and on-time payment, using ISORA 2023 data.
FY25 – Q3	Workshops	In-person	Developing a 'State of tax administration...' report in two regions, with RCDCs and tax administrations in the region, to develop capacity to utilize comparative data effectively.
FY25 – Q3	ICAS 2024 data collection webinars/workshops	Virtual	Support to administrations, especially LIDCs, FCSs, and SDSs, for the collection of customs administration using the ICAS data collection platform and for data quality review.
FY25 - Q4	Data quality review and finalization of ISORA 2024	Virtual	Development of tables, visualizations, and other dissemination tools providing annual time-series of data for FY 2019 to 2023.
FY25 - Q4	Data quality review and finalization of ICAS 2024	Virtual	Development of tables, visualizations, and other dissemination tools to facilitate use by customs administrations of comparative data collected through ICAS 2024.
FY25 – Q4	Planning and coordination meeting of ISORA TWG	In-person	Evaluation of ISORA 2024 data collection, plans for ISORA 2025 and coordination regarding workshops for tax administrations.

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VI. PROGRAM FINANCIALS

	FY24 Q4	FY25	FY26	FY27	FY28	TOTAL (USD)
Module RM IV: Fiscal Tools, Research &	158,080	592,434	580,621	171,600	171,600	1,674,334
Subtotal	158,080	592,434	580,621	171,600	171,600	1,674,334
Trust fund management fee (7%)	11,066	41,470	40,643	12,012	12,012	117,203
TOTAL	169,146	633,904	621,264	183,612	183,612	1,791,538

The estimated budget for this project from FY24 to FY28 is \$1,791,538, but endorsement is requested for \$803,050 through FY25. Endorsement for future plans will be requested at a later date as funding for the program is secured.

VII. TARGETED LOGICAL FRAMEWORK

Objective	
Strengthened revenue administration management and governance arrangements (SDG 17.1)	
Outcome(s)	Indicator(s)
Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	Procedures for internal and/or external review of revenue administration management, governance, and operations are established to produce baselines and identify opportunities for improvement
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	Key performance indicators established, regularly reported and monitored