

I. COUNTRY REFORM PROGRESS

Activities to promote the use of International Survey on Revenue Administration (ISORA) data in benchmarking and planning, including peer learning workshops incorporating analysis by participants, have been successful in stimulating use of ISORA data by tax administrations. Following on earlier similar workshops, a workshop for tax administrations in the Americas and Caribbean drew over 50 participants from 27 countries. This activity was organized jointly with the IMF's Regional Technical Assistance Centers (RTACs) for the Caribbean (CARTAC) and Central America, Panama, and the Dominican Republic (CAPTAC-DR) as well as two of the ISORA partners, namely Inter-American Center of Tax Administrations (CIAT) and the Organisation for Economic Co-operation and Development (OECD). Country presentations illustrated growing use of ISORA data in assessing performance and identifying areas of improvement. In the wrap-up session, countries presented their findings from comparative analysis they had undertaken during the workshop, demonstrating skills to access and analyze ISORA data, and interpret their findings. A common refrain was the realization that the ISORA comparative database is '*our data*'.

The ISORA 2025 survey round is almost complete with data to be published through the ISORA portal in June 2026. Comparative data from over 160 tax administrations will be added to the existing database. Increasingly, during the data review process that follows data collection, administrations are providing revisions to data collected in previous rounds because of improvements to their internal data management systems. These revisions lead to more consistent time-series available for use by capacity development partners, researchers, and of course tax administrations themselves, although this comes at an increase of resources needed to administer the growing ISORA database.

The development of the International Customs Administration Survey (ICAS) advanced through three regional workshops delivered jointly with RTACs. These workshops introduced the survey's objectives, trained participants in its application, and provided a forum to propose enhancements to better align ICAS with the needs of customs administrations. This approach strengthened capacity, fostered ownership, and encouraged active engagement among customs officials from sub-Saharan Africa, Southern Africa, and the Caribbean, while optimizing resources from both the Global Public Finance Partnership (GPFP) project and the RTACs. Following the dissemination of ICAS, work also commenced on harmonizing the English, French, Spanish, and Portuguese versions of the survey, alongside progress in the design and development of the platform for collecting responses from participating customs administrations.

II. PROJECT DELIVERY HIGHLIGHTS

RM III: Revenue Module III – Training/Peer Learning and Fiscal and Macroeconomic Tools

Key Progress in FY26: The fourth workshop on *Using ISORA Data* held in Panama in March 2026 attracted participants from 27 tax administrations in the Americas and Caribbean. Participants drew data from the ISORA portal to use in comparative analysis and presented their findings to peers. Analysis using ISORA data formed a key component of presentations made in various tax administration fora. Regarding ICAS, three regional workshops were held jointly with IMF RTACs to explain the purpose and use of ICAS and to gather participant feedback for further refining the survey; 79 customs officials participated in these workshops. Work continued on fine-tuning the survey, and the versions in the four languages in which it will be available (English, French, Spanish, and Portuguese) were reviewed. Progress was also made on the design and development of the survey platform for collecting participant responses.

Previous Progress: Peer learning workshops to raise awareness of the ISORA comparative database and its application have stimulated use of the data within tax administrations. Albeit uneven, the quality of data (completeness, consistency) provided by ISORA participants is growing. The design of the first version of ICAS was completed, and a joint workshop was delivered in collaboration with CAPTAC-DR and the Inter-American Development Bank. The workshop brought together 27 customs officials from 13 countries in Latin America and Spain for in-depth discussions on the survey's structure, content, potential benefits, and practical applications.

Next Steps: Peer learning workshops to build capacity in using ISORA data are in planning, focusing on regions that have not been covered in the past two years. As the next cycle of data collection begins in August 2026, online training will be provided to tax administration staff involved in collating data for the survey to strengthen the quality of data contributed by each administration to the ISORA database. Based on feedback from the customs administrations that participated in the ICAS workshops, final adjustments will be made to the survey to produce the final version, which will be launched in four languages. In parallel, work will continue on the development of the ICAS platform for data collection, including dashboards and analytical tools to support participants' use of the results. The survey is expected to be launched in the second half of the year.

RM IV: Revenue Module IV – Fiscal and Macroeconomic Tools, Research, and Analytical Work

Key Progress in FY26: A publication on ISORA 2023 presenting findings on tax administration practices and performance is in the final stages of production. The Tax Administration Yield and Assessment Tool (TAYAT), based on ISORA data, is to be released for use by IMF tax administration experts in late April. Over 160 administrations have provided data in the latest survey round that is currently undergoing quality review, prior to publication of the new data (for FY24) along with revisions to older data, in late June 2026.

Previous Progress: ISORA data compiled over the past ten years and published through an IMF-supported portal (<https://isoradata.org>) are being used to provide diagnostics based on comparisons among tax administrations. The increased visibility of the published data has translated into greater use in academic research as well.

Next Steps: A 'Lessons Learned' paper will be compiled by the ISORA partners (i.e., Asian Development Bank, CIAT, IMF, IOTA, and OECD) to distill learnings gained over ten years of administering the survey. The ISORA 2026 survey will be launched in August 2026 and simultaneously, preparation will begin for the next extended survey to be conducted in FY28.

III. LOGICAL FRAMEWORK

Country – ISORA / ICAS		
Objective - Strengthened revenue administration management and governance arrangements (SDG 17.1) - RAM		Rating - 2
Outcome	Rating	Narrative
Authorities have a baseline understanding of the current state of the government's revenue administration, management, and governance arrangements and core revenue administration operations	2 Partially Achieved	A second ICAS workshop garnered support for the survey and further ideas on refining the questionnaire to meet the needs of customs administrations. In the most recent <i>Using ISORA Data</i> workshop, Latin American and the Caribbean countries provided concrete examples to their peers of how ISORA can be used to benchmark performance and stimulate reflection on appropriate performance measures.
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	2 Partially Achieved	Recent ISORA data provided evidence of improved ability to utilize data that supports a strategic management framework. ICAS workshop participants from 14 countries identified survey questions that would be important for modernization and strategic decision-making.

IV. RISK ASSESSMENT

Description	Rating	Mitigation Measures
External Climate/Conditions		
Risk that external events create more challenges for countries to participate in contributing data and using data in planning.	High	Continue to run data collection annually and further develop tools that streamline data access and provide data in usable 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	Low	Engage regularly with ministers and senior management to emphasize the value of transparency, accountability, and evidence-based decision making.

Description	Rating	Mitigation Measures
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.	Medium	Engage with senior management and technical staff proactively 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	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 on 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	Take an active role in engaging with other donors and organizations to ensure support is well coordinated and data are shared.

V. PROJECT MANAGERS: CONTACT INFORMATION

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