

I. REFORM PROGRESS

Data spanning 10 years (fiscal years 2014–23) on tax administration resources, practices and performance are now publicly available through a new streamlined International Survey on Revenue Administration (ISORA) portal: <https://isoradata.org>. The ISORA portal also provides background on the survey to facilitate the interpretation and use of the extensive database covering over 180 tax administrations, as well as links to publications using ISORA data by the ISORA partner organizations (Asian Development Bank, Inter-American Center of Tax Administrations (CIAT), IMF, Intra-European Organisation of Tax Administration (IOTA), and Organisation for Economic Cooperation and Development (OECD)). Use of ISORA data by parties other than the ISORA partners and tax administrations is growing, as evidenced by detailed questions received from academics, the private sector, and public servants about the data. Its wide coverage led to the inclusion of ISORA data in the Blavatnik Public Administration Index (<https://index.bsg.ox.ac.uk/>). ISORA data were incorporated into a G20 background document and a departmental paper on capacity building. ISORA data highlight gaps in the practices and performance of tax administrations in advanced economies and emerging and developing economies. For example, while the gap in offering e-services such as e-filing and e-payment has closed, a large gap remains in the use of third-party data and application of data analytics.

The ISORA 2025 survey is currently underway, following the development and distribution of guidance materials and other tools to support the collection of high-quality data. Online training sessions were attended by staff from more than 50 administrations and completion rates are higher for this round than they were for previous rounds at this point in the collection cycle. In addition, some administrations proactively enquired about the launching of the current round, suggesting that the value of participating in ISORA is now being recognized by tax administrations. Increasingly administrations are seeking to correct inaccuracies in data provided for earlier years while they complete the current survey. The data quality review phase in early 2026 will be followed by publication of the additional and revised data around May 2026.

The use of ISORA data in benchmarking and planning by tax administrations continues to be promoted through workshops incorporating peer-to-peer learning and hands-on comparative analysis using ISORA data. Following two successful workshops in FY2025, a third workshop for members of the IMF's Regional Technical Assistance Center for East Africa (AFE) and Southern Africa (AFS) was organized jointly with AFE and AFS. More than half the participants were unaware of ISORA data at the start of the workshop but demonstrated their understanding of the application of the database in their wrap-up presentations, providing examples of how they intended to use the data within their administrations. One participant observed "ISORA gives a tax administration a clear view of where it is and where it can go, serving as a map for reforms and international comparisons." Another country provided a concrete example of the use of benchmarks for ISORA in assessing their performance in their annual reporting cycle.

The development of the International Customs Administration Survey (ICAS) continues. The draft survey, submitted and reviewed by customs officials from 13 Latin American countries and Spain, will be refined based on input from customs administrations of 22 sub-Saharan African countries participating in a workshop in December 2025. It is worth noting that participants in a recent ISORA workshop requested a similar survey for customs administrations, confirming both the interest in and the need for launching the ICAS survey.

II. PROJECT DELIVERY HIGHLIGHTS

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

Key Progress in FY26: A third regional workshop on the use of ISORA data was held in August 2025 and attended by officials from 20 tax administrations, organized jointly with AFS and AFE. The new survey collected data for FY 2024 has been launched, guidance documentation has been shared with participants, and online training sessions held, resulting in a faster than usual start to data collection by administrations.

Previous Progress: A workshop on the use of ISORA data for members of the IMF's Regional Technical Assistance Centers for West Africa (AFW and AFW2) deepened the understanding of participants of comparative analysis and its value to their administrations, and increased appreciation for contributing complete and accurate data to the ISORA database.

Next Steps: A workshop for Latin America and the Caribbean region will be held in March 2026 and is being organized in collaboration with CIAT and the OECD, and the IMF's Regional Technical Assistance Center for Central America, Panama, and the Dominican Republic (CAPTAC-DR), and the Caribbean Regional Technical Assistance Center (CARTAC). Support is being provided to administrations completing the survey and they will be guided through the quality review phase of data collection in early 2026.

An ICAS workshop for Francophone countries across Africa will be held in Abidjan in December 2025, in collaboration with AFC, AFS, and AFW. The ICAS survey is expected to be officially launched by the end of the fiscal year.

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

Key Progress in FY26: ISORA data for 164 tax administrations for FY 2023 was published in multiple formats on the new data collection platform (<https://isoradata.org>), together with data covering the preceding nine fiscal years, information about the survey, and links to analyses using ISORA data. A publication on ISORA 2023 presenting findings on tax administration practices and performance is undergoing internal review. The findings will shape questions to be included in the survey in the future.

Previous Progress: With the support of the IMF's Information Technology and Statistics Departments, a modernized and streamlined ISORA portal was designed and developed, to meet the needs of ISORA partners and other users of ISORA data.

Next Steps: Data products supporting analysis of tax administration performance and practice over a decade are to be developed and analysis undertaken to identify trends in tax administration practice and performance.

III. LOGICAL FRAMEWORK

Project – ISORA		
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	Comparative analysis of tax administration in a region performed by staff of 20 tax administrations provided these workshop participants with an understanding of their administration's relative weaknesses and strengths, which they were eager to share with their senior management.
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	2 Partially Achieved	Recent ISORA data provide evidence of improved ability to provide 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.
Management and Technical Staff Support and Commitment		
Low commitment of senior management or technical staff to contribute data to	Medium	Engage with senior management and technical staff proactively and explain the importance of participating in ISORA and ICAS.

Description	Rating	Mitigation Measures
comparative revenue administration databases through 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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