

I. REFORM PROGRESS

In line with the original aims of the International Survey on Revenue Administration (ISORA), engagement with tax administrations is shifting towards use of ISORA data in benchmarking and planning. A large database of comparative data on tax administration is publicly available, through collaborative efforts by the ISORA partners (ADB, CIAT, IMF, IOTA and OECD) spanning a decade. A workshop on the use of ISORA data, that was attended by eight members of the IMF's Caucasus, Central Asia, and Mongolia Regional Capacity Development Center (CCAMTAC), elicited peer-to-peer conversations about performance and the sharing of good practices by countries exhibiting relative strength in particular areas. The workshop also served to highlight to administrations the importance of contributing complete and accurate data to the ISORA database. A second workshop on the use of ISORA data and comparative analysis was attended by 14 members of the IMF's regional capacity development centers in West Africa (AFW and AFW2). In their wrap-up presentations, workshop participants emphasized learnings spanning an appreciation of the importance of data quality, as well as areas identified within their respective administrations where ISORA data had highlighted areas for improvement.

Work continues to update the published ISORA data products and add a tenth year's data to the database through the current survey. Data collected up to the 2023 survey are accessible through a variety of tools on the ISORA portal (<https://data.rafit.org>). Data collected in the extended 2023 survey have been analyzed to refine the Tax Administration Assessment and Yield Tool. Data collected for FY2023 are being reviewed and this new dataset will be published alongside the earlier time series in July 2025, in a variety of formats, on the IMF's new data dissemination platform (<https://data.imf.org>). This will bring a tenth year of ISORA data into the public domain. ISORA data are increasingly being used by ISORA partners, as well as researchers in academia.

The design of the International Customs Administration Survey (ICAS) has progressed, with customs administrations shaping the survey from the outset. A draft questionnaire was developed, informed by analysis of past and current exercises in gathering comparative information on Customs administration (including the International Survey on Customs Administration – ISOCA). A workshop brought together 27 customs officers, representing 13 Latin American countries and Spain, to engage in in-depth discussions about the structure, content, benefits, and applications of the new ICAS. It also provided an opportunity for workshop participants to propose refinements to better align the survey with the needs of their customs administrations, thereby fostering greater ownership and ensuring active participation in subsequent phases of the project.

II. PROJECT DELIVERY HIGHLIGHTS

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

Key Progress in FY25: The first two workshops on using ISORA data stimulated peer-to-peer engagement, the sharing of good practice in core tax administration areas by workshop participants, and an appreciation of how comparative data available in the ISORA database can be used. A first ICAS workshop facilitated in-depth discussions amongst customs officials about the structure, content, benefits, and applications of the ICAS. The IDB also provided resources to support the workshop.

Previous Progress: The ability to promote use of ISORA data by tax administrations rests on the development of the database and a variety of data products, as well as an improvement in the quality of ISORA data over time. This has required consistent work by the ISORA partners who have worked collaboratively for over a decade, to refine the survey, provide training to survey participants, and support their efforts to contribute data on their tax administrations to the ISORA database.

Next Steps: Two regional workshops (in the regions of Africa and the Western Hemisphere) on the use of ISORA data are planned in FY26 to advance the use of ISORA data by tax administrations. A second ICAS workshop for customs administrations in Africa will be held to create awareness and support for ICAS, and to shape the ICAS instrument to meet customs administrations' needs.

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

Key Progress in FY25: Data collected in 2023 on tax administration through the joint efforts of the ADB, CIAT, IMF, IOTA and the OECD was published (<https://data.rafit.org>). Indices were developed from the periodically collected datapoints on tax administration characteristics, structural foundations and practices and analysis undertaken of the relationship between tax administration practices and performance, including revenue collected (through the Tax Administration Assessment and Yield Tool). ISORA partners (ADB, CIAT, and OECD) have published findings based on ISORA 2023. Data collected for the 2024 ISORA round from over 160 tax administrations is undergoing data quality review, and the 2025 ISORA questionnaire has been agreed upon by the ISORA partners. The draft ICAS questionnaire has been developed on the back of a comprehensive analysis of existing customs administration databases, as well as a web application to streamline the review and refinement of the questionnaire by customs administrations.

Previous Progress: Learnings from each successive round of ISORA (and disparate surveys of tax administrations by the ISORA partners prior to ISORA) have been used to refine the survey and data collection approach each year. Participation levels have grown over time. The now established rhythm of annual data collection ensures that the data are available sooner after the reference period than previously, making the data more relevant for analytical work and incorporation into tools.

Next Steps: ISORA data covering a tenth consecutive year will be published in July 2025 on the IMF's new data dissemination platform (<https://data.imf.org>). The use of generative AI to draw relevant data and analyses from the ISORA database will be explored, to facilitate use of ISORA data by those less skilled in data manipulation. A memorandum of understanding between the five ISORA partners committing continued collaboration on the project for the next five years is to be finalized and signed by August 2025. The ICAS instrument will be further refined. Data will be collected from customs administrations using the new survey.

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	October 2024: ISORA data accuracy and completeness improving over time. ICAS questionnaire design in progress.
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	2 Partially Achieved	Increased awareness of use of comparative data to inform strategic plans and KPIs.

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 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	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

Description	Rating	Mitigation Measures
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.		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

Project Manager	Module PM	E-mail
Elizabeth Gavin (FADR2)	Elizabeth Gavin (FADR2)	EGavin@imf.org
	Augusto Azael Pérez Azcárraga (FADR2)	APerez2@imf.org
	Thomas Cantens (FADR2)	TCantens@imf.org