

I. REFORM PROGRESS

In line with the aims of the International Survey on Revenue Administration (ISORA), the emphasis on engagement with tax administrations is shifting towards use of the ISORA database. This is now possible because a large database of comparative data on tax administration has been built up since the first ISORA was undertaken in 2016, through collaborative efforts by the ISORA partners (ADB, CIAT, IMF, IOTA and OECD). Comparative analysis provides revenue administrations with insights into their relative strengths and weaknesses, suggesting areas for improvement, and even identifying peer administrations to whom they could turn for advice. The first in-person workshop on the use of ISORA data by tax administrations, attended by eight countries who are members of the IMF's Caucasus, Central Asian, 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, for example, in arrears management. In addition, the workshop proved valuable in highlighting to administrations the importance of contributing complete and accurate data to the ISORA database.

Work also continues to update the published ISORA data products and add a tenth year's data to the database through the current survey. Data collected in 2023 from a record 166 tax administrations is accessible through a variety of tools on the ISORA portal (<https://data.rafit.org>). Data collected in the 2023 survey are being used to refine the Tax Administration Assessment and Yield Tool. Support is being provided via email and through virtual workshops to ISORA coordinators to complete the current round of ISORA. In addition, a short-term expert is supporting the participation of five countries through regular virtual engagement with their tax administrations.

The design of the International Customs Administration Survey (ICAS) is at an early stage, and countries will be involved in shaping the survey from the outset. A draft questionnaire has been drawn up, informed by analysis of past and current exercises in gathering comparative information on Customs administration (including the International Survey on Customs Administration – ISOCA). The heads of key Customs administrations will be engaged in shaping the ICAS survey instrument, to ensure that the survey meets the needs of administrations, and thereby foster active participation in the survey. Discussions have been held with the Inter-American Development Bank regarding the project, which has expressed its interest in actively participating.

II. PROJECT DELIVERY HIGHLIGHTS

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

Key Progress in FY25: The first workshop on using ISORA data stimulated peer-to-peer engagement, the sharing of good practice in core tax administration areas amongst the eight countries represented, and an appreciation of how comparative data available in the ISORA database can be used. This workshop was convened jointly by the ISORA team of the IMF's Fiscal Affairs Department (FAD) and CCAMTAC. The ISORA partners (ADB, CIAT, IMF, IOTA, OECD) continue to coordinate outreach and training activities, and share learnings from their experiences.

Next Steps: An ISORA workshop organized jointly with the IMF's AFRITAC West (AFW) and AFRITAC West 2 (AFW2) for 16 West African countries aims to raise awareness of the value of accurate and comparable data to tax administrations, for assessing performance and in their planning. Lessons learned from the CCAM workshop will be incorporated. An ICAS workshop with the heads of Customs administrations will be held to shape the ICAS survey instrument.

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 has been published (<https://data.rafit.org>). Indices were developed from the periodically collected datapoints on tax administration characteristics, structural foundations and practices and preliminary analysis undertaken of the relationship between tax administration practices and performance. Data collection for the 2024 ISORA round is underway. A draft ICAS questionnaire has been developed.

Next Steps: Analysis of ISORA data collected on gender and tax administration, as well as changes to tax administration size and scope over time is planned. Resources permitting, 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. Preparation for a further five-year MOU between the five ISORA partners will be undertaken. A potential partnership with the Inter-American Development Bank on ICAS to expand its potential reach will be explored.

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 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 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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