



**REVENUE MOBILIZATION THEMATIC FUND
FY24 ANNUAL REPORT**

JUNE 25, 2024

**INTERNATIONAL MONETARY FUND
WASHINGTON, D.C.**



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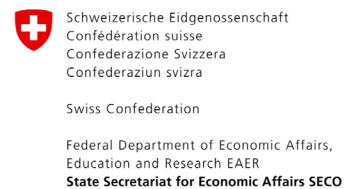
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ACRONYMS

ADB	Asian Development Bank
AFD	Agence Française de Développement
AfDB	African Development Bank
ATAF	African Tax Administration Forum
ATI	Addis Tax Initiative
CD	Capacity Development
CEMAC	Central African Economic and Monetary Community
CIAT	Inter-American Center of Tax Administrations
CRM	Compliance Risk Management
CRMCD	Compliance Risk Management Capacity Development
COVID-19	Coronavirus disease 2019
DNIT	National Tax Revenue Directorate
DNRE	Direção Nacional de Receitas do Estado (of Cabo Verde)
DRC	Democratic Republic of the Congo
DRM	Domestic Revenue Mobilization
DTD	Domestic Taxes Division
EAC	East African Community
ECF	Extended Credit Facility
ECOWAS	Economic Community of West African States
EFF	Extended Fund Facility
EU	European Union
FAD	Fiscal Affairs Department (IMF)
FCS	Fragile and Conflict-Affected States
FCDO	Foreign, Commonwealth and Development Office, UK
FERDI	Foundation for studies and Research on International Development
FY	Fiscal Year
GDP	Gross Domestic Product
GIZ	German Corporation for International Cooperation
GPFP	Global Public Finance Partnership
GTC	General Tax Code
HMRC	His Majesty's Revenue and Customs, UK
HQ	Headquarters
HR	Human Resource
HRM	Human Resource Management
HTN	How-to Note
IADB	Inter-American Development Bank
ICD	Institute of Capacity Development (of the IMF)
IGO	Institutional Governance Organization
IMF	International Monetary Fund
IOM	International Organization for Migration
IOTA	Intra-European Organization of Tax Administrations
ISOCA	International Survey on Customs Administration
ISORA	International Survey on Revenue Administration
IT	Information Technology
ITAS	Integrated Tax Administration System
JICA	Japan International Cooperation Agency
KfW	Kreditanstalt für Wiederaufbau, Germany
KICA	Korean International Cooperation Agency
LTO	Large Taxpayer Office
MRA	Malawi Revenue Authority

MTRS	Medium-term Revenue Strategy
MVP	Minimum Viable Product
NMTRS	National Medium Term Revenue Strategy
NORAD	Norwegian Agency for Development Cooperation
NTA	Norway Tax Administration
OECD	Organisation for Economic Co-operation and Development
P2P	Peer-to-Peer
PIT	Personal Income Tax
RA-GAP	Revenue Administration Gap Analysis Program
RAGIA	Revenue Administration Governance and Integrity Assessment
RA-FIT	Revenue Administration Fiscal Information Tool
RBM	Result Based Management
RCDC	Regional Capacity Development Center (IMF)
RFax	Revenue Forecasting and Analysis (online training course)
RMF	Reform Management Fundamentals
RMS	Reform Management Specific Topics
RMTF	Revenue Mobilization Thematic Fund
SC	Steering Committee
SDG	Strategic Development Goals
SECO	Swiss State Secretariat for Economic Affairs
SIDA	Swedish International Development Cooperation Agency
STX	Short Term Expert
TADAT	Tax Administration Diagnostic Assessment Tool
TMEA	TradeMark East Africa
TPR	Tax Penalty Regime
UNDP	United Nations Development Program
USAID	United States Agency for International Development
UST-OTA	US Treasury Office of Technical Assistance
VAT	Value Added Tax
VITARA	Virtual Training to Advance Revenue Administration
WEO	World Economic Outlook
WB	World Bank Group
WCO	World Customs Organization
WAEMU	West African Economic and Monetary Union
WHO	World Health Organization
ZIMRA	Zimbabwe Revenue Authority

EXECUTIVE SUMMARY

For the past seven years, the Revenue Mobilization Thematic Fund (RMTF) has provided the means and flexibility to steadfastly provide capacity development support to low income developing countries to help them mobilize revenues amidst the turbulence of global economic challenges. Building on decades of successful capacity development work, and as a successor of the former Tax Policy and Administration Topical Trust Fund, the RMTF has propelled countries to improve their tax systems. Through the turbulence of COVID-19, RMTF countries were able to stabilize revenues, with a decrease of tax-to-GDP of only 0.53 percentage points from 2019 to 2020. Despite the setback of COVID, the tax-to-GDP bounced back since 2021. From 2016 onwards, the overall tax-to-GDP is trending upwards with an increase of 1.06 percentage points, averaged across RMTF countries. This reflects the RMTF's pivotal role in not only helping countries navigate through the complexities of economic downturns but also in laying down a foundation for sustainable growth and development. As we look back on the transformative journey of the RMTF, it stands as a testament to strong donor-IMF partnership, the power of strategic collaboration, expert guidance, and the relentless pursuit of excellence in revenue mobilization.

While RMTF beneficiary countries came through the pandemic with GDP growth back to pre-pandemic levels, medium-term growth prospects have slowed with continued challenges ahead. Inflation has fallen quickly in recent months, especially in Fragile and Conflict Affected States (FCS). Fiscal tightening would support the “last mile” of disinflation. After jumping to record levels in 2020—as part of the response to the COVID-19 pandemic—deficits and debt fell sharply in 2021 and 2022. However, deficits and debts are projected to remain higher over the medium term than was expected before the pandemic.

As the RMTF draws to a close, the Global Public Finance Partnership (GFPF) has emerged to transition the assistance to a holistic approach to strengthening public finance across both revenue and spending. The GFPF, launched in January 2024, integrates the IMF's fiscal CD operations, strengthening the IMF's focus on the Strategic Development Goals (SDG) and its alignment with the international agenda on revenue mobilization and improving spending outcomes. Bringing together under one roof the core goals of public finances (i.e., high-quality domestic revenue mobilization, as well as efficient and effective government spending and public financial management), facilitates decision-making on IMF capacity development (CD) support. As CD to the majority of RMTF beneficiary countries transitions into the broader public finance GFPF, this annual progress report is presented as an annex to the FY24 Annual GFPF report.

After seven years, the RMTF program will conclude with a US\$ 83.5M fully executed budget. All projects have concluded as of end-April 2024, with all but US\$135k of funding expended. These last funds will be utilized to close out the RMTF over the last three months of the program. A closing report of the full RMTF program will be issued by January 2025, and will include a full reporting of the Results Based Management (RBM) framework, an accounting of the program strategic indicators, and closing reports from individual projects.

The integration and coordination efforts within the IMF and the cooperation with over 39 external partners, highlight a strategic and unified approach to CD and reform that buttressed the success of the RMTF. The IMF collaborated internally with area department country teams and Regional Capacity Development Centers (RCDC) to align objectives and harness organizational expertise. Externally, the Fund partnered with a wide range of stakeholders including the World Bank, African Development Bank (AfDB), European Union (EU), United Nations Development Programme (UNDP), and regional organizations such as the African Tax Administration Forum (ATAF) and Inter-American Center of Tax Administrations (CIAT), alongside various other development partners. Through formal committees, quasi-formal groups, and bilateral engagements, these efforts aimed to prevent overlap, foster synergy, and ensure that CD is aligned with comprehensive reform agendas. This collaborative and strategic approach continues to be crucial for achieving impactful and lasting development results.

FY24 witnessed a concerted effort from countries to embrace reform, leverage technology, and modernize tax systems. These comprehensive strategies aimed not only to improve operational efficiency and taxpayer compliance but also to position revenue administrations and Ministries of Finance for future challenges and opportunities. Reform achievements in FY24 are summarized below and included in RMTF At-A-Glance that follows:

Module 1: The Reform Strategy and Management module showcases significant progress in the implementation of strategic and annual plans across RMTF countries, achieving a 90 percent success rate against the strategic indicator for RMTF. With 26 out of 29 countries improving their strategies or business plans, the focus on strategic reform initiatives is evident, particularly through the adoption of Medium-Term Revenue Strategies (MTRS) in ten countries. This fiscal year, Benin, Ethiopia, Ghana, Kenya, and Sierra Leone notably advanced by adopting or obtaining cabinet approval for their MTRS, laying the groundwork for future tax administration enhancements. Other countries have also modernized their strategic frameworks, indicating a broad commitment to refining tax administration reform programs. For example, Mongolia developed a 2021-2024 medium term strategy and are using their preliminary review of the progress to 2023, insights from a TADAT assessment, and insights from the VITARA module on strategic management to start preparations for an improved 2025-2028 strategy. Furthermore, the module highlights improvements in key indicators through repeat Tax Administration Diagnostic Assessment Tool (TADAT) assessments in five countries, underlining the ongoing efforts to enhance tax administration performance.

Module 2: Tax Policy Design module emphasizes the growing importance of medium-term planning for policy reforms, as evidenced by the support and implementation of MTRS in various countries. This module illustrates how such strategies have facilitated policy design and development of legislation, with Kenya and Uzbekistan witnessing a tax-to-GDP ratio increase following significant tax measures. Guinea-Bissau, Mauritania, and Tunisia are examples of countries that have advanced tax policy reforms, including the introduction of new tax codes and excise measures. The module underscores the progress in designing tax policy and the establishment of tax policy units, enhancing the capacity for thoughtful tax reform implementation.

Module 3: Through the Tax Administration Organization module, countries have largely achieved their objectives concerning organizational design, merging tax and customs administrations, and adopting new structures to improve efficiency. Notable transformations include the merger into Paraguay's revenue authority and the adoption of new organizational structures in Comoros and Haiti. Uzbekistan and Zambia's efforts to centralize functions and establish specialized units further exemplify the strides made toward more effective tax administration organizations, aiming for streamlined operations and enhanced taxpayer services. As a major step towards integration of its current standalone VAT and Revenue directorates, Lebanon launched a project to establish a single, integrated large taxpayer office.

Module 4: The Corporate and Compliance Risk Management module has yielded significant improvements across multiple countries. This module highlights the implementation of updated risk-based compliance frameworks, policies, and plans in nations like Benin, Cabo Verde, Ghana, Mongolia and Uzbekistan. Efforts to enhance audit plans through data analysis and bolster risk management practices underscore a widespread commitment to mitigating tax compliance risks. Furthermore, training in international taxation for countries such as Honduras and the Philippines enhances the capacity to address cross-border tax challenges effectively. Mongolia also executed a VAT Gap self-assessment which was independently validated by the IMF.

Module 5: The Tax Administration Core Business Functions and Procedures module points to widespread enhancements in core processes and tax procedures. Digital transformation such as electronic filing in Ghana, Angola and Uzbekistan, and data-driven audit processes in Madagascar, have contributed to more efficient tax administration and improved taxpayer compliance. Structural reforms in countries like Zimbabwe, which introduced a unified taxpayer identification number, and legislative developments like the drafting of the Bolivian Tax Procedure Code and the CEMAC harmonized tax and customs procedures, reflect a concerted effort to

modernize tax procedures and bolster core operations, leading to tangible improvements in active taxpayer numbers and on-time filing ratios in several countries. Mongolia is using the findings from their TADAT assessment to focus attention on improving processes for on-time filing and payment, as well as commencing a comprehensive review of their dispute resolution processes.

Module 6: The Tax Administration Support Function module explores the global shift towards modernizing tax administration through digital transformation and strategic HR management. Key initiatives include the implementation of Integrated Tax Administration Systems (ITAS) in countries such as Ghana and Zimbabwe, and the adoption of digital solutions to streamline processes and enhance compliance in multiple countries. The use of data analytics for improved compliance and operational efficiency is highlighted, alongside the deployment of digital platforms for taxpayer services like e-filing and e-payments such as in Mauritania with the implementation of two new Information Technology modules to facilitate the e-filing and e-payments for the large taxpayers, and a webservice that facilitates the exchange of data between tax and customs administrations. In addition, enhancements in human resource and performance management are emphasized as crucial for building a competent and accountable tax administration workforce. This includes adopting performance contracts, targeted training programs, and hiring IT specialists to support new systems. The achievements showcase how leveraging technology and human resource strategies are pivotal in enhancing tax administration efficiency and compliance.

Modules 7 and 8: The Training and Peer Learning and Conferences modules' initiatives encompassed by the Virtual Training to Advance Revenue Administration (VITARA), Revenue Forecast and Analysis (RFAX) training course, and the GovTech Peer-to-Peer (P2P) Webinar Series have collectively marked significant strides in capacity development and knowledge sharing within the fiscal sectors this past year. These projects have not only expanded the educational portfolio but also achieved remarkable engagement and learning outcomes that were woven into in-country CD, offering a broad and inclusive range of educational opportunities. They have successfully facilitated knowledge sharing, enhanced learning outcomes, and fostered international cooperation, laying a strong foundation for future projects aimed at improving fiscal management and governance globally.

Module 9: The Fiscal Tools module supported two major projects. The ISORA/ISOCA project has markedly advanced fiscal research by completing its latest survey cycle on tax and customs administration, implementing new features to enrich data analysis, and publicizing data for global insight. Concurrently, the World Revenue Longitudinal Database (WoRLD) has expanded its country list and set a framework for sharing comprehensive revenue data, aiming to illuminate fiscal trends worldwide. These initiatives underscore a deepened commitment to enhancing global fiscal understanding and analysis.

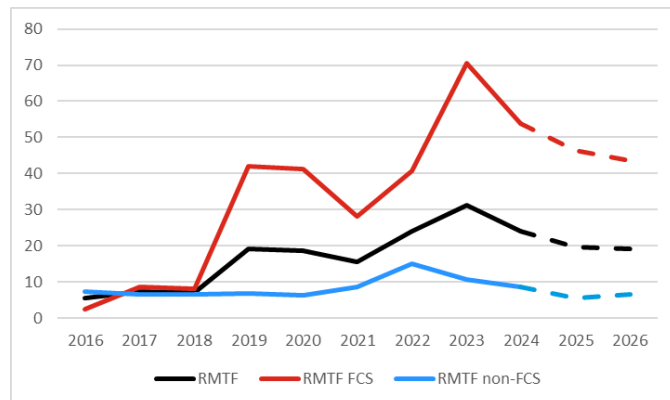
Module 10: Research and Analytical Work module supported five pivotal analytical projects aimed at enhancing revenue administration and policy. These projects encompass the use of Artificial Intelligence (AI) in tax and customs administration, the development of a comprehensive governance framework for revenue administration, insights into the mechanics and economic considerations of Pillar II International Tax (global minimum tax), strategies for reforming property taxes, and critical developments in Value-Added Tax (VAT) design.

RMTF AT-A-GLANCE – APRIL 2024

Key Objectives: With 45 percent of active RMTF countries designated as FCS, results for this subgroup influence beneficiary countries' general performance. At the same time, they emphasize the need for increased support.

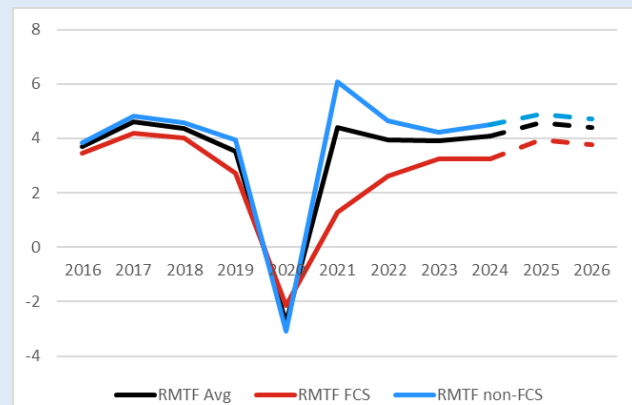
RMTF FCS face higher consumer prices...

Consumer Prices end of period (% change)



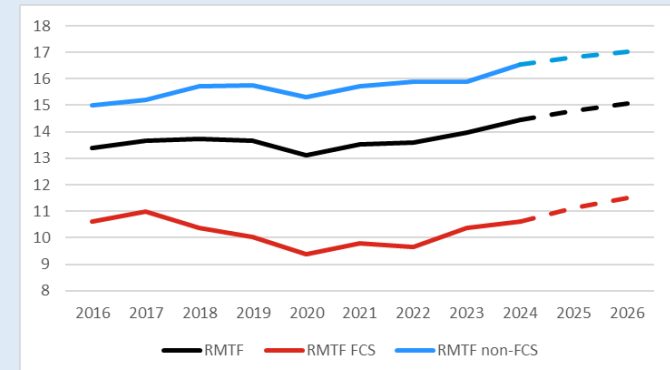
and have slower GDP growth after the pandemic.

Real GDP Growth (% of change)



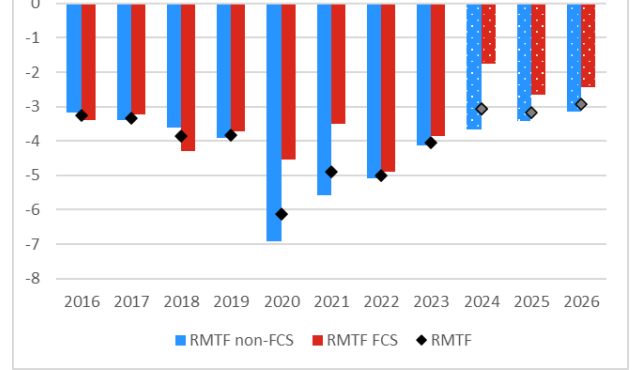
Revenue performance in FCS reduces the general average of all RMTF beneficiary countries, but tax-to-GDP is trending up.

Tax Revenue (% of GDP)



Overall, revenue mobilization remains a need in all RMTF countries to improve the fiscal balance.

Fiscal Balance (% of GDP)



Key reform milestones achieved through the RMTF...

- ✓ **Implemented new tax and/or customs laws**—Guinea-Bissau, Kenya, Liberia, Mauritania, and Tunisia.
- ✓ **Drafted and/or approved procedures/regulations**—Bolivia, EAC, CEMAC, Guinea-Bissau, and Haiti.
- ✓ **Adopted and implementing MTRS**—Benin, Ethiopia, Ghana, Kenya and Sierra Leone (Adopted/Cabinet Approved); Côte d'Ivoire, Rwanda, Senegal, and Uganda (Implementing).
- ✓ **Strategic/reform plans designed/implemented**—Angola, Burkina Faso, Cabo Verde, Haiti, Kenya, Liberia, Lebanon, Mali, and Sierra Leone.
- ✓ **Improving organizational structure**—Angola, Comoros, Haiti, Paraguay, Lebanon, Uzbekistan and Zambia.
- ✓ **HR and Performance Management**—Democratic Republic of Congo, Ghana, Liberia, Guinea-Bissau, Malawi, Mongolia, and Rwanda.
- ✓ **TADAT**—Uzbekistan (new); Benin, Democratic Republic of Congo, Ghana, Mali, and Paraguay (repeat).

- ✓ **Strengthened CRM**—Benin, Bolivia, Burkina Faso, Cabo Verde, Chad, Comoros, Ghana, Guinea-Bissau, Honduras, Lebanon, Mali, Malawi, Mauritania, Mongolia, Rwanda, Sierra Leone, Uzbekistan, Zambia, Zimbabwe.
- ✓ **Improving core functions**—Angola, Benin, Bolivia, Cabo Verde, CEMAC, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Ghana, Guinea-Bissau, Liberia, Madagascar, Mali, Malawi, Paraguay, Rwanda, Senegal, Sierra Leone, Uzbekistan, Zambia, and Zimbabwe.
- ✓ **Digitalization and data analytics**—Angola, Benin, Bolivia, Cabo Verde, Cameroon, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Ghana, Guinea-Bissau, Honduras, Liberia, Malawi, Mauritania, Mongolia, Paraguay, Rwanda, São Tomé and Príncipe, Senegal, Sierra Leone, Zambia, and Zimbabwe.
- ✓ **Tax Gap Analysis**—Paraguay and Rwanda.

Source: World Economic Outlook (WEO) and IMF Staff Calculations as of October 2023; Appendix 1.

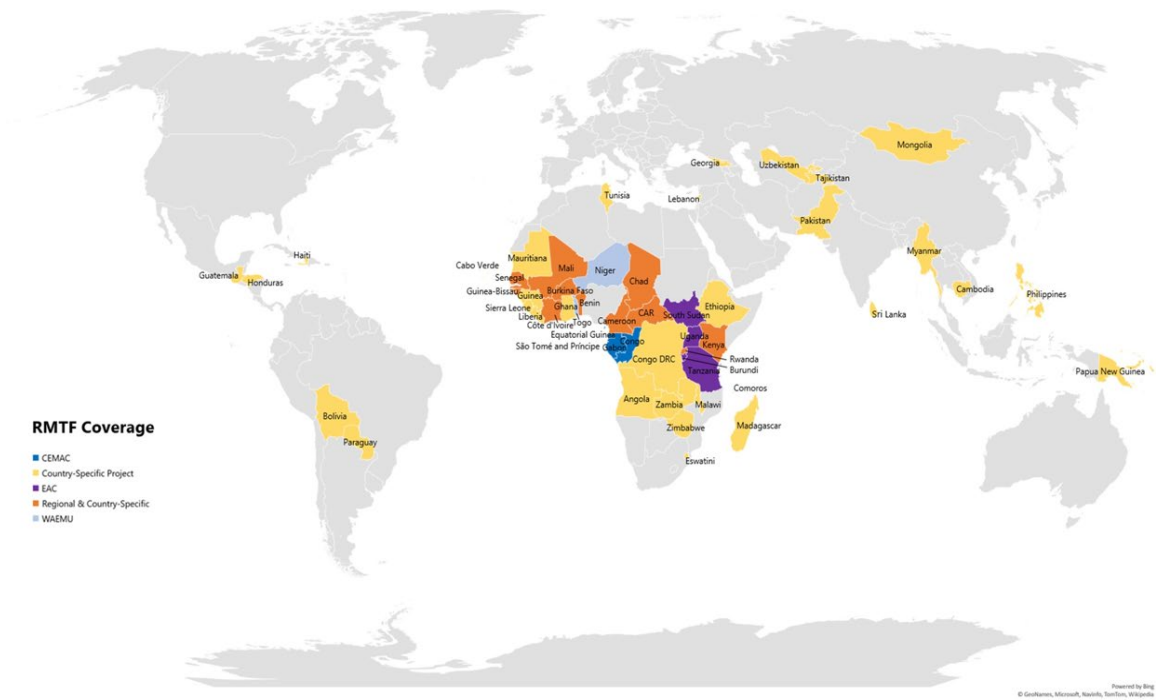
I. INTRODUCTION

- 1. After just over seven years, the RMTF program will have expended almost all funds that helped 54¹ countries directly, and multiple others indirectly, to improve their tax systems.** The RMTF has concluded FY24 with a high rate of financial execution, spending 99.9 percent of its budget (with a balance of only US\$ 135k). These last funds will support the close out of projects and the program over the final three months of the program to end-July 2024. Section II of the report highlights developments and progress in key areas along the RMTF's main modules this past fiscal year. Specific areas of assistance and results are also discussed and subsequently elaborated (by project) in the respective progress reports in Appendix 1. Section III of the report provides a financial update for the program. Appendices 2 and 3 contain a list of CD reports completed in FY24 and a list of CD deliveries to beneficiary countries respectively.
- 2. This final annual report of the multi-donor-partner Revenue Mobilization Thematic Fund (RMTF) to the Steering Committee (SC) highlights CD support and countries' reform progress from May 2023 to April 2024.** Assessing operations of the work program and the key achievements and developments, the report also provides an overview of the RMTF's financial status and expenditures. The RBM analysis, aggregated program strategic indicators, and individual project closing reports will be included in the final RMTF program closing report. Continuing projects have transitioned into the GPFP, with final program work concluding by end-July 2024. This annual report will be followed by a closing report for the full program issued by January 2025. As both the GPFP and RMTF have run concurrently in the last half of FY24, this brief report is included and attached as part of the GPFP annual report.
- 3. The RMTF portfolio comprised 48 active projects at the end of the fiscal year and conclusion of the program.** 32 are single-country projects (22 in Africa, two in Asia, four in the Middle East, and four in the Western Hemisphere); two are regional projects in Sub-Saharan Africa (SSA) (Central African Economic and Monetary Community (CEMAC) and East African Community (EAC)); two are multiple-country projects,² and ten focus on specific modules for training, diagnostic tools, and analytical work. Figure 1 shows the geographical distribution of RMTF beneficiary countries and Table 1 lists all active projects.

¹ 54 comprises active and completed country projects and countries benefiting from regional projects.

² CEMAC states are: Cameroon, the Central African Republic, Chad, the Republic of Congo, Equatorial Guinea, and Gabon. EAC states are: Burundi, DRC, Kenya, Rwanda, South Sudan, Tanzania, and Uganda. The Regional Digitalization project covers CD in Cameroon, Rwanda, and Senegal. MTRS Design and Implementation covers CD in Ethiopia, Kenya, Rwanda, and Uganda.

Figure 1. Geographical Distribution of the RMTF



Source: IMF

Table 1. Summary of RMTF Portfolio (Active Projects)

Country/Region	Project Name	Modules	1	2	3	4	5	6	7	8	9-10
Angola	Angola - Revenue Mobilization II	I, IV, V									
Senegal/Cameroon/Rwanda	Regional Digitalization Project	VI									
Benin	Advanced reform for Sustainable Compliance	II, IV, V									
Bolivia	Strengthening Tax Administration	IV, V, VI, VII, VIII									
Burkina Faso	Improving Revenue Administration	I, V									
Cabo Verde	Building Institutional Capacity in Tax Administration	I, V, VI									
CEMAC	Enhancing DRM through Tax Harmonization Framework	II									
Central African Republic	Tax Administration Reform	V									
Chad	Strengthening Revenue Administration II	I, V									
Comoros	Post-TADAT Reform	I, III									
Congo, DRC	Controlling Tax Expenditures and Streamlining Nuisance Taxes	II, V, VI									
Cote d'Ivoire	Tax Administration Reform	IV, V, VI									
EAC	Tax Coordination and Tax Treaty Negotiation	I, II									
Ethiopia	Foundational Reform for Sustainable Compliance	I, V									
Ghana	Advancing Revenue Reforms and Mobilization Program	I, III, IV, VI									
Guinea Bissau	Building Institutional Capacity in Tax Administration	I, II, IV, V, VI									
Honduras	Strengthening Revenue Administration	II, IV, V, VIII									
IMF	RA-FIT/ISORA: Data Gathering, Analysis and Dissemination	VIII									
IMF	Building Tax Policy Analysis and Revenue Forecasting Capacity	VI									
IMF	Electronic Tax Administration Capacity Training (VITARA)	VII									
IMF	Governance Framework for Revenue Administration	X									
IMF	GovTech Peer-to-Peer Webinar Series	VIII									
IMF	HTN Pillar II - Global Minimum Tax	II, X									
IMF	HTN Property Tax	II, X									
IMF	TNM on Artificial Intelligence for Revenue Administration	X									
IMF	VAT Book	X									
IMF	Revenue Administration Gender Initiative	X									
IMF	WoRLD	X									
Kenya	Supporting Sustainable Domestic Revenue Mobilization	I, II, III, IV, V, VI									
Lebanon	Strengthening Revenue Administration	I, III, IV									
Liberia	Liberia: Advancing Progress in Domestic Resource Mobilization	I, II, V, VI									
Malawi	Revenue Administration Project	I, V									
Mali	Strengthening Tax Administration	IV, V, VI									
Mauritania	Tax Administration Reform	IV, V									
Mongolia	Improving Tax Policy and Compliance Phase II	II, IV, VI, IX									
Paraguay	Revenue Administration Reform	IV, V, VII, VIII									
Philippines	CD on Tax Treaty Negotiations and Other International Taxation Areas	II									
Rwanda	Foundations for Sustainable Domestic Revenue Mobilization Capacity	I, II, IV, V, VI									
Rwanda/Kenya/Ethiopia/Uganda	MTRS Design and Implementation	I									
Sao Tome and Principe	VAT Administration Reform	I, II, III, IV, V									
Senegal	Launching and Supporting a Medium-term Revenue Strategy	II, IV, V, VI									
Sierra Leone	Embracing Reform to Revenue Mobilization	I, III, IV, V									
Tunisia	Tax Policy Reform	II									
Uzbekistan	Tax System Reform	I, II, III, IV, V, VI									
Zambia	Zambia Revenue Administration	I, IV, V									
Zimbabwe	Foundations for Sustainable Tax Compliance	I, V									
Total modules			20	17	7	19	25	15	3	5	8

Source: IMF

II. DEVELOPMENTS AND OUTLOOK

A. CD Focus and Results

Overview

4. This section briefly highlights the reform activities and results over the fiscal year 2024. A closing report will be issued by January 2025 with more detailed information for the entire period of the RMTF program.

Capacity Development (CD) Coordination

5. Coordination and cooperation efforts between the IMF and its partners, both internally and externally, highlight the complexity and essential nature of collaborative approaches in international CD. These efforts demonstrate a commitment to leveraging collective expertise and resources to achieve more impactful and sustainable outcomes in capacity development across the globe. Internally, the IMF engages in strategic collaboration with the area department country teams and coordinates work with the RCDCs and other departments to ensure alignment of objectives and leveraging expertise within the organization. Externally, the IMF works closely with a diverse array of development partners—over 39³ in RMTF beneficiary countries this fiscal year—including other international organizations like the World Bank, African Development Bank (AfDB), European Union (EU), United Nations Development Programme (UNDP), as well as specialized agencies like the African Tax Administration Forum (ATAF), Inter-American Center of Tax Administrations (CIAT), and development partners from various countries. Coordination mechanisms vary from formal donor coordination committees and quasi-formal groups to bilateral engagements, aiming to avoid duplication of efforts, enhance synergy, and align capacity development support with unified reform agendas. This multifaceted coordination strategy underscores the importance of cohesive and targeted collaboration in achieving effective and sustainable development outcomes. The intensity and number of partners with which we cooperate, and coordinate has grown over the last seven years of the RMTF program. From this experience can be drawn several observations, see Box 1.

³ Addis Tax Initiative (ATI), Asian Development Bank (ADB), Agence Française de Développement (AFD), African Development Bank (AfDB), African Tax Administration Forum (ATAF), Belgium, Canada, Inter-American Center of Tax Administrations (CIAT), Circle of Reflection and Exchange of Tax Administration Managers (CREDAF), Denmark, Economic Community of West African States (ECOWAS), European Union (EU), Foundation for studies and Research on International Development (FERDI), Foreign, Commonwealth and Development Office, UK (FCDO), German Corporation for International Cooperation (GIZ), Her Majesty's Revenue and Customs, UK (HMRC), Inter-American Development Bank (IADB), International Organization for Migration (IOM), Intra-European Organisation of Tax Administrations (IOTA), Japan International Cooperation Agency (JICA), KfW Development Bank (KfW), Korean International Cooperation Agency (KICA), Luxembourg, The Netherlands, Norwegian Agency for Development Cooperation (NORAD), Norway Tax Administration (NTA), Organisation for Economic Co-operation and Development (OECD), Swiss State Secretariat for Economic Affairs (SECO), Swedish International Development Cooperation Agency (SIDA), Trade Mark East Africa (TMEA), United Nations Development Programme (UNDP), US Agency for International Development (USAID), US Treasury Office of Technical Assistance (UST-OTA), West African Economic and Monetary Union (WAEMU), West African Tax Administration Forum (WATAF), World Bank Group (WB), World Customs Organization (WCO), and the World Health Organization (WHO).

Box 1. Observations of coordination and cooperation across country engagements

Several observations can be drawn from the increased coordination and cooperation across country engagements over the RMTF program, both internally and externally:

- **Diverse Partner Ecosystem:** The range of development partners involved in coordination efforts is diverse, encompassing international financial institutions, regional organizations, development partners, and specialized technical assistance providers. This diversity reflects the multifaceted nature of capacity development challenges and the need for varied expertise and resources to address them effectively.
- **Importance of Formal Coordination Mechanisms:** The establishment of formal coordination mechanisms, such as donor coordination committees, plays a critical role in harmonizing efforts among various stakeholders. These platforms facilitate regular communication, alignment of activities, and strategic planning to maximize the impact of development interventions.
- **Variability in Coordination Approaches:** Coordination efforts vary significantly across countries and regions, ranging from formal and quasi-formal to bilateral mechanisms. This variability indicates that coordination strategies are often tailored to the specific context, challenges, and preferences of the countries and partners involved, suggesting a degree of flexibility and adaptability in these efforts.
- **Emphasis on Avoiding Duplication and Enhancing Synergy:** A recurring theme across the coordination efforts is the importance of avoiding duplication of efforts and enhancing synergy among partners. This focus highlights the recognition of the limited resources available for development projects and the need to optimize their use by leveraging the strengths and comparative advantages of different partners.
- **Challenges in Coordination:** When starting a new CD engagement with a country, it is often difficult to identify all of the CD partners. Underlying challenges include potential overlaps in partner activities, differing priorities among stakeholders, and the complexity of aligning diverse initiatives towards a common goal. These challenges underscore the importance of effective coordination and the need to identify and have continuous dialogue and collaboration.
- **Engagement by Country Authorities:** The involvement and engagement of the authorities in the coordination process are crucial. This engagement ensures that development efforts are aligned with national priorities and strategies, enhancing the ownership and sustainability of development outcomes.

Module 1 – Reform Strategy and Management

6. With a successful rate of 90 percent of strategic and annual plans entirely or largely implemented, RMTF countries are well advanced with the proper vision and objectives of the tax administration reform programs. Of the 29 countries benefiting from CD aiming to improve their strategies and/or business plans, 24 were rated fully achieved and 2 largely achieved.

7. Strategic reform initiatives were a significant focus with ten countries adopting an MTRS, five of which culminated in adoption and/or cabinet approval this fiscal year. Countries who adopted and/or are obtaining cabinet approval for an MTRS this fiscal year includes Benin, Ethiopia, Ghana, Kenya, and Sierra Leone, and Uzbekistan. Implementation of these and previously adopted MTRS continued through FY24 including Côte d'Ivoire, Rwanda, Senegal, and Uganda. These strategies provided a roadmap for future tax administration enhancements.

8. Medium-term strategic plans and frameworks were developed or enhanced in addition to MTRS. Angola formulated their new 2025-2027 strategic plan that will be published in mid-2024. Burkina Faso adopted their 2024-2027 strategic plan. Cabo Verde prepared a new strategic management framework for the cycle 2024-2027. Haiti adopted a new tax administration strategic reform plan for 2024-2027. Incorporating the approved MTRS, Kenya drafted their 9th Strategic Plan for the revenue authority. In addition to the approved MTRS, Sierra Leone developed a modernization reform implementation framework. In preparation for the review of the Mongolia

2021-2024 strategic plan and development of their 2025-2028 strategic plan, the senior leadership undertook the online VITARA training course on strategic management.

9. Five countries underwent repeat TADAT assessments in FY24, showing improvements in several key indicators, and one new assessment was completed. Repeat assessments were conducted in Benin, the DRC, Ghana, Mali, and Paraguay. Ghana's repeat assessment noted key improvements in nine indicators from their original assessment in 2017. In Mali a post-TADAT action plan was designed, along with a governance arrangement and monitoring framework. Benin noted improvements in on-time filing ratios (from 89 to 97 percent in the large taxpayer office, and from 65 to 80 percent in the medium taxpayer office. A first TADAT assessment was completed in Uzbekistan and from the findings, a new reform strategy 2024-2030 was developed.

Module 2 – Tax Policy Design

10. The importance and support for medium-term planning of policy reforms continues to grow. The adoption and implementation of MTRS has supported policy design and development of legislation in multiple countries. Sizable tax measures were included in Kenya's FY2023/24 budget, including the elimination of the reduced VAT rate on fuel, to offset the prior year's tax collection shortfall. While continued policy and administration measures are needed to continue to improve revenues, Kenya's tax-to-GDP increased from 12.7 percent in 2021 to 13.1 percent in 2023. Preparations for a plan to improve tax policy formulation among the various institutions involved were begun.

11. Tax policy reforms and capacity in designing tax policy progressed in other countries. Guinea-Bissau is implementing a tax reform that comprises a General Tax Code (GTC), a Tax Penalty Regime (TPR), the Value Added Tax (VAT), and a new Excise Tax (ET). GTC and TPR are in force, but the VAT and the ET are still waiting a formal decision. Mauritania submitted a revised Free Zone framework to their Parliament and undertook a review of their Investment Code. In addition, Mauritania established a tax policy unit and operationalized it with staff hired and activities started. They updated their tax expenditure assessment calculation methods and built capacity through training provided by IMF. Tunisia introduced significant excise measures in its 2024 budget including new excise taxes on cigarettes. In addition, the VAT and PIT analyses conducted and the continued technical cooperation to advance analytical work based on the significant sharing of individual-level taxpayer data in Tunisia will provide a solid base for additional tax reforms henceforth supported by the GPF in the coming years. Madagascar implemented legislative changes on transfer pricing in the Budget Law 2024 with further capacity development on international taxation supported by the GPF going forward.

Module 3 – Tax Administration Organization

12. The countries benefiting from organization design largely achieved their objectives. The tax and customs administrations were merged into the Paraguayan National Tax Revenue Directorate (DNIT) with a new organizational structure in place. Angola has begun to refine tax administration management model to reduce fragmentation of core operations including new roles for the board and a strong HQ function. Comoros adopted a new tax administration organizational structure, including the implementation of a large and medium taxpayer office and Haiti adopted new organizational structures for its tax and customs administrations. In Lebanon, the Minister of Finance authorized the integration of a single large taxpayer office, combining the current standalone VAT and Revenue directorates. Uzbekistan approved plans to centralize the audit and debt management functions and establish a high net wealth individual unit, and Zambia has established a single large taxpayer office.

Module 4 – Tax Administration Corporate and Compliance Risk Management

13. Significant advancements in corporate and compliance risk management have been achieved across various countries, enhancing the efficacy of their tax administration systems. A number of

countries, including Benin, Cabo Verde, Comoros, Ghana, Lebanon, Malawi, Mauritania, Mongolia, Rwanda, Sierra Leone, Uzbekistan, and Zimbabwe, have updated and implemented risk-based compliance frameworks, policies, and improvement plans. Meanwhile, Bolivia and Burkina Faso have refined their tax audit strategies through sophisticated data matching and risk analysis techniques. Furthermore, Chad and Guinea-Bissau have made notable progress in data analysis and exchange between tax and customs departments, bolstering their overall compliance efforts. Ghana and Sierra Leone have made significant strides in risk management; Ghana approved an enterprise risk management framework, while Sierra Leone institutionalized risk management with the creation of the Modernization and Enterprise Risk Management Department. Similarly, Zimbabwe established a Corporate Risk Management and Compliance Division (CRMCD), embedding risk management practices at an organizational level. Mongolia's participation in a tax-financial intelligence unit cooperation pilot, facilitated by the IMF's legal department, marks a proactive approach to enhancing tax compliance and combating fraud. Additionally, Honduras and the Philippines have strengthened their international taxation capabilities; Honduras through transfer pricing training and the Philippines via training for government officials in dispute resolution of double taxation cases, further demonstrating global efforts to improve tax administration practices.

14. Three countries strengthened their capacity in tax gap analysis. Paraguay successfully completed a VAT gap assessment for 2014-2021 using the IMF's RA-GAP methodology. Two officials were certified through the online VAT gap course and will annually monitor the extent of the VAT gap through the standardized tools. Rwanda also developed tax gap analysis capacity during this last fiscal year that they will continue to utilize to monitor and narrow the identified gaps. Mongolia undertook their own VAT gap assessment using the RA-GAP methodology and had the results independently validated by the IMF.

Module 5 - Tax Administration Core Business Functions and Procedures

15. Significant enhancements in core business functions have been implemented across various countries, contributing to more streamlined operations and better taxpayer compliance and experience. In Cabo Verde and Ghana, the adoption of electronic filing and payment systems, alongside Zimbabwe and Sierra Leone's improvements in taxpayer services through digital platforms, exemplify efforts to modernize tax administration. Madagascar's data-driven audit selection processes, Angola's mandatory e-filing for faster data analysis and accuracy in returns, and Bolivia's strategy to increase tax arrears collection highlight the shift towards more efficient and effective tax management practices. Chad has simplified its tax system for small taxpayers and introduced an operational excess VAT credit refund system. Comoros and the DRC have made strides in enhancing taxpayer compliance through strategies such as tax arrears collection and providing timely information, respectively. Ghana has established an independent Tax Appeals Board to enhance dispute resolution processes. Liberia has focused on audit capacity development, while Malawi has seen comprehensive improvements across registration, taxpayer ledger reconciliations, and audit processes. Further, Mali has bolstered audit skills and streamlined VAT refund processes, with support from customs for stronger tax arrears collection measures. Zambia has been working on a VAT control model project to boost VAT compliance. In Zimbabwe, a digital transformation initiative has introduced a single taxpayer identification number (TIN), replacing a complex numbering system to facilitate third-party data matching and streamline tax reporting. These initiatives across countries demonstrate a concerted effort to enhance tax administration efficacy and taxpayer services globally.

16. Results in core operations have been realized in several countries. Benin increased the number active taxpayers and increased the number of on-time filing ratios from 89 to 97 percent for large taxpayers, and from 65 to 80 percent for medium taxpayers. The Central African Republic increased the number of medium-sized and large taxpayers, improved the ratio of completed issue-oriented audits, and improved the percentage of the recovery of collectible arrears from 10 to 51 percent over two years. Chad increased the number of VAT taxpayers and improved the proportion of taxpayers meeting their payment obligations from 40 to 75 percent over one year. With the introduction of e-procedures, the DRC improved filing and payment compliance with 90 percent on-time filing of VAT declarations by large taxpayers and 82 percent for all taxpayers while increasing the

number of VAT taxpayers. Mongolia used the findings from their TADAT assessment to focus attention on improving processes for on-time filing and payment as well as commencing a comprehensive review of their dispute resolution processes.

17. Modernized tax procedures have been developed and/or implemented. The Bolivian authorities drafted two parts of the Bolivian Tax Procedure Code including Part I, general procedures, and Part II, tax legal relations. The EAC and CEMAC regions separately move towards a unified tax procedure code aimed at harmonizing tax practices across member states. Guinea-Bissau approved new tax administration procedures to enforce stop-filers and tax debtors, following the new tax penalties regime. Haiti developed regulations, tax forms and information to implement the new tax code adopted. São Tomé and Príncipe rolled out the long-awaited VAT in June 2023.

Module 6 - Tax Administration Support Function

18. The drive towards digital transformation saw major advancements in a significant number of countries. Integrated Tax Administration Systems (ITAS) were implemented or enhanced in Ghana, Malawi, Sierra Leone, and Zimbabwe. In addition, Guinea-Bissau continued to enhance the Minimal Viable Product (MVP). Enhanced digital solutions, to existing tax systems were expanded in Benin, Cabo Verde, Central African Republic (CAR), the DRC, Mauritania, Paraguay, São Tomé and Príncipe, Senegal, and Zambia. In addition, the strategic use of data analytics was implemented in Bolivia, Cabo Verde, CAR, Chad, Comoros, Mongolia, and Sierra Leone. In addition, an IT and Digital Transformation Strategic Plan for 2023-2026 was developed in alignment with Rwanda's overall business objectives, a new software architecture was developed to improve their core IT system and e-tax, and standard operating procedures developed. These initiatives aimed to leverage technology to enhance operational efficiency, improve compliance, and modernize tax administration practices.

19. The development, implementation, and upgrade of ITAS has continued to be a high priority, often in collaboration with other development partners. ITAS implementation was coordinated with the World Bank and AfDB, who are providing for the procurement of systems in Sierra Leone and Zimbabwe respectively. The projects supported by the RMTF focus on business process design and ensuring that the system as installed will enhance and facilitate compliance. For example, in Zimbabwe the development of a business case, and ultimate government approval to change from multiple partner numbers for taxpayers to a single high-integrity TIN was foundational to ensure taxpayer compliance could be better monitored in the new ITAS. In Sierra Leone, ensuring business processes were re-engineered to better facilitate and monitor compliance rather than just digitizing outdated and cumbersome processes will provide greater assurance that the new procured system will be useful for years to come. The business processes were designed for a new IT solution to support VAT in São Tomé and Príncipe in collaboration with AfDB who is sponsoring the procurement of the system. In the DRC, the new IT system was extended to three new administrative regions. While the procurement of the new IT system has stalled in Ghana, processes and structures to support compliance continued.

20. Multiple countries continued to transform digital processes to support improved compliance. Countries exploited data analytics to support compliance including acquisition of third-party data, utilizing, and improving cross-matching of data and other monitoring systems in Cabo Verde, Chad, Comoros, Mongolia and Mauritania, improving data management in CAR, and building capacity in data analytics in Sierra Leone. Several e-solutions have been implemented to continue to improve taxpayer service as well as provide better verification and monitoring of compliance through e-procedures of the core processes including Angola—mandatory e-filing, CAR—registration, filing and payments, Ghana—e-VAT project was piloted with 50 large taxpayers, Mauritania—e-filing and e-payment for large taxpayers, Paraguay—broadening use of e-invoices, Senegal—multiple enhancements including extending digitalization tools to more taxpayer segments and tax functions and additional tax obligations, and Zimbabwe—a self-service portal for taxpayers to access online registration and tax information through the portal.

21. In FY24, several countries made noteworthy strides in enhancing their tax administrations through focused improvements in human resources (HR) and performance management. The Democratic Republic of Congo (DRC) and Malawi adopted effective performance contracts, setting clear performance expectations and enhancing accountability. Ghana's improvement in the TADAT assessment highlighted its progress in HR capabilities, while Honduras resumed activities aimed at managing human capital risk, including specific training programs for new hires. Liberia's development of audit manuals and training proposals emphasized the importance of targeted training and development to support strategic objectives. A public tender to hire IT specialists for the Guinea-Bissau's tax administration supported the new tax system. The Mongolian Tax Administration is addressing institutional memory weaknesses and improving staff's technical skills more systematically by progressively translating, transforming, and migrating technical assistance reports and other material, such as VITARA courses, into an in-house digital training platform. A new operating model for staff movements and recruitment was implemented in Rwanda. These collective efforts underscore a broad recognition of the critical role that skilled HR and effective performance management play in the efficient implementation of tax policies and reforms, aiming to create a more competent, accountable, and performance-oriented tax administration workforce.

Module 7 - Training and Peer Learning and Module 8 - Conferences

22. The training initiatives encompassed by the VITARA project, RFax training course, and GovTech Peer-to-Peer Webinar Series have collectively marked significant strides in capacity development and knowledge sharing. These projects have not only expanded the educational portfolio but also achieved remarkable engagement and learning outcomes that were woven into in-country CD.

Virtual Training to Advance Revenue Administration (VITARA)

23. The VITARA project stands out with its comprehensive accomplishment over the fiscal year, having released new online modules in critical areas such as Performance Management, Audit, and Enterprise Risk Management, and even extending its linguistic reach by launching a module in Arabic. Over its entire period, VITARA has grown to offer 17 modules, including translations in Spanish, French, and Arabic, catering to a wide audience of over 11,000 participants, primarily from Emerging Market Economies and Low-income Developing Countries. The project has demonstrated a strong commitment to enhancing learning through various formats, including microlearning videos and summer courses, and has been instrumental in supporting IMF's technical assistance programs and internal knowledge management efforts.

Revenue Forecasting and Analysis Course (RFax)

24. The introduction of the RFax training course in Spanish and French marked a significant milestone in extending its reach to Latin American and Francophone African countries. This initiative streamlined the course into the continuing capacity development delivery in countries and continues to be in demand.

GovTech Peer-to-Peer Webinar Series

25. The GovTech Peer-to-Peer Webinar Series successfully established a dynamic forum for discussing digital strategies in fiscal operations in the AfG1 constituency.⁴ Sponsored by an IMF Executive Director and engaging an average of 120 participants per webinar, the series fostered peer-to-peer learning and bilateral relationships, bringing together AfG1 country authorities from the Ministry of Finance, the Central Bank, the Debt Management Agency, the Budget Department, the Revenue Administration. Over eight topical sessions,

⁴ AfG1 countries: Angola, Botswana, Burundi, Eritrea, Eswatini, Ethiopia, The Gambia, Kenya, Lesotho, Liberia, Malawi, Mozambique, Namibia, Nigeria, Sierra Leone, Somalia, South Africa, South Sudan, Republic of Sudan, Tanzania, Uganda, Zambia, and Zimbabwe.

the IMF experts collaborated with other organizations, including the World Bank and the African Development Bank, and 15 governments to present digitalization projects and analytical work, providing invaluable lessons on how to overcome challenges and seize opportunities. In addition, the IMF developed a digital collaborative platform to safely share materials developed for this webinar series. The high level of appreciation and interest from participating countries underscored the relevance and impact of discussing digital transformation strategies in today's fiscal landscape.

Module 9 Fiscal Tools

ISORA/ISOCA⁵

26. The ISORA/ISOCA project, focusing on tax and customs administration surveys, successfully completed data collection from tax administrations for the current cycle. The questionnaire was the most extensive since the survey in 2018 and will update some indicators last collected five years ago. The IMF conducted five regional training workshops and contributed material to workshops conducted by other ISORA partners. The questionnaire for the upcoming cycle was also finalized. Older data for all ISORA participants (barring four countries – Armenia, Benin, Burundi, and Tanzania) were released to the public for FYs 2014 to 2017 ([RA-FIT Historical Data - Using Historical Data - ISORA \(rafit.org\)](#)) and the thematic tables for FYs 2018 to 2021 were published in six languages ([RA-FIT Data-Thematic Tables - English - ISORA \(rafit.org\)](#)). This project stands out for its dedication to collecting and analyzing detailed administrative data, thus offering a robust foundation for understanding the structural and performance aspects of tax and customs administrations globally.

World Revenue Longitudinal Database (WoRLD)

31. The World Revenue Longitudinal Database (WoRLD) project achieved notable milestones in compiling essential revenue data for an expanded list of countries, setting up a framework for the database's dissemination, and preparing both the database and an accompanying analytical paper for publication. This effort aims to provide a comprehensive, longitudinal view of revenue statistics across countries, thereby facilitating deeper insights into global and regional fiscal trends.

Module 10 Research and Analytical

Artificial Intelligence (AI) in Revenue Administration

27. The development of a technical note titled 'Understanding Artificial Intelligence in Tax and Customs Administration delves into various aspects of AI's application within tax and customs settings. The note spans seven sections, providing an introduction to the subject matter, an overview of AI's historic applications, and tools in annexes intended to aid with AI policies, strategies, and risk assessment. Currently undergoing internal peer review, the note is set to be externally presented for feedback at a regional event organized by Uzbekistan with IMF support. The note's publication, aimed for late 2024, seeks to guide tax and customs administrations in harnessing AI's potential responsibly.

Governance Framework for Revenue Administration

28. The Governance Framework for Revenue Administration has expanded the Governance and Integrity Measurement Areas (GIMAs) to encompass relevant governance features across tax and customs administrations. This framework introduces an evidence-based measurement approach, incorporating checklists and an Excel scoring sheet for standardized assessment. The six identified GIMAs cover legal frameworks, external governance, human resource management, organization management, and modern

⁵ International Survey on Revenue Administration/International Survey on Customs Administration.

systems and processes, with some measures aligned with TADAT indicators. Although further refinement is needed for certain GIMAs, this framework represents a significant step towards enhancing the governance integrity of revenue administrations through systematic and scalable assessment tools. The framework is expected to be completed through the GPFP in FY25.

Pillar II – Global Minimum Tax: How to Note (HTN)

29. The Pillar II International Tax How To Note (HTN) elucidates the mechanics, implementation status, and economic implications of the Inclusive Framework's Pillar 2, or the global minimum tax. This HTN serves as a critical guide for countries navigating the complexities of implementing this global tax reform initiative. It provides a detailed analysis of the Pillar 2 framework, offering insights into strategic tax policy responses tailored to individual country contexts. As the RMTF transitions this project to the GPFP, the HTN stands as a valuable resource for policymakers and tax authorities worldwide, aiming to foster a more harmonized and equitable international tax landscape. The note is expected to be published within the next few months.

Property Tax: HTN

30. The Property Tax HTN offers a thorough examination of the considerations involved in reforming or introducing taxes on immovable property and real estate transfers. Addressing both tax policy and administration dimensions, this note is poised to be an essential resource for any country contemplating property tax reforms. It encapsulates a holistic approach to property taxation, from foundational principles to practical implementation strategies. Awaiting approval from management for its release, this publication is expected to significantly contribute to global knowledge on property tax systems, aiding countries in enhancing their fiscal frameworks and achieving more equitable and efficient tax collection from property assets.

VAT Book

31. A new VAT book aims to discuss developments in the VAT design over the last 20 years, current challenges, design issues, and possible policy solutions. Motivated by the RMTF-supported VAT Webinar Series 2021 to 2022 and the demand received from countries, this self-contained publication will target policymakers at various level of government, development partners and academia, and will be a valuable resource in IMF's CD toolkit. This small project supported the drafting of four of the 20 anticipated chapters with the final book publication expected by end-2025.

B. Results-Based Monitoring and Evaluation

32. All projects have closed as of end-April 2024 and the final RBM performance will be detailed in the closing report. The closing report will include individual project RBM performance as well as an aggregated view of the projects and strategic indicators of the program.

III. FINANCIAL UPDATE

33. The final agreed contributions to the RMTF amount to US\$82.9 million. Overall contributions received as of April 30, 2024, amounted to US\$81.5 million, and combined with the interest earned of US\$2.0 million, a total of US\$83.5 million has been received into the subaccount (please refer to Table 2). The difference between the total agreed amount and the total contribution received is attributable to the exchange rate on dates when the LOU was signed compared to the receipt of each installment into the RMTF account.

Table 2. Financial Contributions, as of April 30, 2024
(in millions of US\$)

Agreement/Amendment Information					Contribution Received		Contribution Expected (U.S. Dollars)	
Partners	Signed Date	Currency	Amount	U.S.Dollars	Agreement Currency	U.S.Dollars	Requested	Future Contributions
Partners								
Australia	May 5, 2016	AUD	10.6	7.9	10.6	7.7	-	-
Belgium	September 29, 2017	EUR	9.0	10.3	9.1	10.4	-	-
Denmark	December 11, 2019	DKK	35.0	5.5	35.0	5.3	-	-
European Commission	Oct. 5, 2018 and Jun. 10, 2021	EUR	12.5	14.3	11.7	14.2	-	-
France	October 7, 2020	EUR	5.5	6.5	5.5	6.1	-	-
Germany	December 18, 2017	EUR	1.5	1.6	1.5	1.7	-	-
Japan	Feb. 1, 2017 and Dec. 6, 2017	USD	10.1	10.1	10.1	10.1	-	-
Korea	July 28, 2017	USD	1.0	1.0	1.0	1.0	-	-
Luxembourg	December 1, 2016	EUR	2.5	2.6	2.5	2.8	-	-
Netherlands	October 7, 2016	USD	5.0	5.0	5.0	5.0	-	-
Norway	July 5, 2018	NOK	43.0	5.3	43.0	5.0	-	-
Sweden	April 19, 2018	SEK	40.0	4.8	40.0	4.4	-	-
Switzerland	October 8, 2016	CHF	7.0	7.1	7.0	7.0	-	-
United Kingdom	June 20, 2019	GBP	0.8	1.0	0.8	1.0	-	-
Total				82.9		81.5	-	-

34. The projected cash flow position is satisfactory. Table 3 outlines the cash flow details, indicating that the funds are expected to be depleted by the end of the phase.

Table 3. Cash Flow, as of April 30, 2024
(in thousands of US\$)

Partner	FY2017 FY1	FY2018 FY2	FY2019 FY3	FY2020 FY4	FY2021 FY5	FY2022 FY6	FY2023 FY7	FY2024 FY8	FY2025 FY9	Total
Contributions	14,204	14,369	20,834	11,574	11,185	4,831	3,672	835,231	-	81,504
Australia	450	1,483	2,928	-	1,306	1,522	-	-	-	7,689
Belgium	3,274	3,598	1,700	-	1,784	-	-	-	-	10,355
Denmark	-	-	1,552	3,705	-	-	-	-	-	5,257
European Commission	-	-	8,210	1,965	2,111	1,062	-	835	-	14,183
France	-	-	-	-	2,408	-	3,672	-	-	6,081
Germany	436	695	229	334	-	-	-	-	-	1,695
Japan	5,062	5,000	-	-	-	-	-	-	-	10,062
Korea	-	1,000	-	-	-	-	-	-	-	1,000
Luxembourg	531	578	564	554	594	-	-	-	-	2,820
Netherlands	1,000	1,000	1,000	1,000	-	1,000	-	-	-	5,000
Norway	-	-	2,487	-	1,245	1,247	-	-	-	4,978
Sweden	-	-	1,162	2,081	1,192	-	-	-	-	4,435
Switzerland	3,451	1,014	1,003	1,500	-	-	-	-	-	6,968
United Kingdom	-	-	-	434	546	-	-	-	-	980
Interest Earned	32	210	507	421	2	17	529	309	-	2,027
Total Cash Available	14,236	14,578	21,341	11,995	11,187	4,848	4,201	1,144	-	83,531
Expenses Paid^{1/}	245	11,505	13,739	14,952	10,485	8,996	13,437	10,037	135	83,531
Cash Balance	13,991	17,064	24,667	21,709	22,412	18,264	9,028	135	-	

¹Expenses paid include the 7% TFM. FY25 onwards are estimates based on proposed workplans.

35. The overall budget execution rate as of April 30, 2024, is close to 100 percent. The execution progress of RMTF projects is shown in Table 4. In FY24, the program implementation remained robust. Activities gradually shifted to the GPPF in the last few months of the fiscal year.

Table 4. Program Financial Status as of April 30, 2024
(in thousands of US\$)

Program	Latest Approved Budget	FY17 Expenses	FY18 Expenses	FY19 Expenses	FY20 Expenses	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Expenses	Total Exp	Remaining Budget1/	Execution (%)
Technical Assistance	72,606	13	10,546	12,635	13,928	8,901	7,240	10,922	8,379	72,562	43	99.9%
Comoros	161	-	-	-	-	-	-	-	161	161	-	100.0%
Bolivia (new)	718	-	-	-	-	-	201	260	257	718	-	100.0%
Strengthen VAT collection in Chad	1,606	-	-	-	-	-	426	552	628	1,606	-	100.0%
Mongolia (new)	2,867	-	-	-	-	788	746	754	579	2,867	-	100.0%
Malawi	2,804	-	-	-	305	459	458	787	795	2,804	-	100.0%
East African Community	1,454	-	265	172	94	6	33	660	224	1,454	-	100.0%
Uzbekistan	4,599	-	-	194	1,226	724	792	950	713	4,599	-	100.0%
Senegal/Cameroon/Rwanda	756	-	-	-	-	-	-	318	438	756	-	100.0%
Angola	748	-	-	-	271	240	199	37	-	748	-	100.0%
Benin	726	-	199	263	264	-	-	-	-	726	-	100.0%
Bolivia	747	-	234	277	155	82	-	-	-	747	-	100.0%
Chad	1,013	-	-	203	328	424	58	-	-	1,013	-	100.0%
Georgia	3,075	-	683	908	803	679	2	-	-	3,075	-	100.0%
Guatemala	1,314	-	650	452	107	106	-	-	-	1,314	-	100.0%
Guinea	392	-	41	162	180	8	-	-	-	392	-	100.0%
Haiti	606	-	292	152	131	31	-	-	-	606	-	100.0%
Honduras	947	-	261	386	244	56	-	-	-	947	-	100.0%
Kingdom Of Eswatini	1,235	-	253	252	357	19	76	278	-	1,235	-	100.0%

Program	Latest Approved Budget	FY17 Expenses	FY18 Expenses	FY19 Expenses	FY20 Expenses	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Expenses	Total Exp	Remaining Budget1/	Execution (%)
Liberia	1,941	-	668	638	156	50	396	33	-	1,941	-	100.0%
Mongolia	3,810	-	1,196	1,162	1,472	(21)	-	-	-	3,810	-	100.0%
Myanmar	5,131	1	1,888	1,212	1,322	728	(20)	-	-	5,131	-	100.0%
Pakistan	12	-	-	-	-	1	12	-	-	12	-	100.0%
Papua New Guinea	3,074	-	-	1,015	1,330	629	100	-	-	3,074	-	100.0%
Paraguay	1,470	-	347	572	546	6	-	-	-	1,470	-	100.0%
São Tomé and Príncipe	1,027	-	298	295	331	104	-	-	-	1,027	-	100.0%
Senegal	1,254	-	438	671	145	-	-	-	-	1,254	-	100.0%
Sri Lanka	1,312	12	385	593	319	2	-	-	-	1,312	-	100.0%
WAEMU: West African Eco/Monetary	152	-	62	34	57	-	-	-	-	152	-	100.0%
Ethiopia	2,347	-	359	536	769	274	165	233	10	2,347	-	100.0%
Rwanda	1,396	-	-	-	124	412	147	409	305	1,396	-	100.0%
Guinea-Bissau	2,604	-	379	393	259	247	266	528	531	2,604	-	100.0%
CEMAC - Com. Econ. Mon. AFR Ce	1,975	-	200	273	142	235	205	625	295	1,975	-	100.0%
Cabo Verde	2,085	-	286	302	391	259	271	441	135	2,085	-	100.0%
Sierra Leone	1,339	-	223	206	172	205	109	336	88	1,339	-	100.0%
Côte d'Ivoire	2,081	-	364	387	469	323	323	206	8	2,081	-	100.0%
Kenya (new)	704	-	-	-	-	-	309	235	160	704	-	100.0%
Benin (new)	462	-	-	-	-	192	124	27	119	462	-	100.0%
Mauritania	1,360	-	195	203	89	131	118	384	240	1,360	-	100.0%

Program	Latest Approved Budget	FY17 Expenses	FY18 Expenses	FY19 Expenses	FY20 Expenses	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Expenses	Total Exp	Remaining Budget1/	Execution (%)
Zambia Revenue Administration (RMTF)	171	-	-	-	-	-	-	-	171	171	-	100.0%
São Tomé and Príncipe (new)	372	-	-	-	-	38	85	189	61	372	-	100.0%
Senegal (new)	1,943	-	-	-	539	592	587	223	2	1,943	-	100.0%
Mali	1,500	-	190	314	242	219	223	160	153	1,500	-	100.0%
African Countries	398	-	-	-	-	-	-	12	386	398	-	100.0%
Central African Republic	678	-	192	202	122	58	5	91	8	678	-	100.0%
Paraguay (new)	1,350	-	-	-	-	156	248	656	291	1,350	-	100.0%
Philippines	117	-	-	-	40	-	4	1	72	117	-	100.0%
Congo, Democratic Republic Of	534	-	-	208	231	40	30	24	2	534	-	100.0%
Burkina Faso	136	-	-	-	-	91	20	25	-	136	-	100.0%
Ghana	848	-	-	-	-	171	233	306	138	848	0	100.0%
Honduras (new)	681	-	-	-	-	25	235	199	223	681	0	100.0%
Liberia (new)	453	-	-	-	-	-	-	328	125	453	0	99.9%
Angola (new)	603	-	-	-	-	-	-	310	292	602	0	99.9%
Tunisia	206	-	-	-	-	-	-	43	162	205	1	99.7%
Lebanon	473	-	-	-	-	-	-	38	431	469	4	99.2%
Zimbabwe	839	-	-	-	195	113	53	266	175	801	38	95.5%
COVID-19 Rapid Response Program				-	-	-	167	0	-	167	-	100.0%
COVID-19 Rapid Response Program	167	-	-	-	-	-	167	0	-	167	-	100.0%
Training	3,770	-	72	296	233	780	1,036	771	581	3,770	-	100.0%
Revenue Administration Training	26	-	-	26	-	-	-	-	-	26	-	100.0%

Program	Latest Approved Budget	FY17 Expenses	FY18 Expenses	FY19 Expenses	FY20 Expenses	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Expenses	Total Exp	Remaining Budget1/	Execution (%)
Building Tax Policy Analysis and Revenue Forecasting Capacity	623	-	72	270	101	88	33	50	7	623	-	100.0%
Electronic Tax Administration Capacity Training (VITARA)	3,087	-	-	-	132	658	1,003	721	574	3,087	-	100.0%
Translation of VGAPx online course	33	-	-	-	-	33	0	-	-	33	-	100.0%
Research Projects	3,027	-	501	408	421	401	169	470	614	2,983	43	98.6%
Analytical Work: How-to Note on Tax Expenditures	54	-	6	48	-	-	-	-	-	54	-	100.0%
Autonomy in Revenue Administration	313	-	-	6	197	123	(12)	-	-	313	-	100.0%
RA-FIT/ISORA: Data Gathering, Analysis and Dissemination	2,330	-	495	354	224	278	181	309	490	2,330	-	100.0%
Governance Framework for Revenue Administration	133	-	-	-	-	-	-	87	46	133	-	100.0%
HTN Property Tax T1	78	-	-	-	-	-	-	74	4	78	-	100.0%
WoRLD	118	-	-	-	-	-	-	-	74	74	43	63.1%
Workshops	125	-	53	-	-	72	-	-	-	125	-	100.0%
West Africa: Workshop (RMTF)	53	-	53	-	-	-	-	-	-	53	-	100.0%
Global VAT Conference	72	-	-	-	-	72	-	-	-	72	-	100.0%
Scoping Missions	1,994	212	154	234	199	79	67	856	192	1,994	0	100.0%
Angola Scoping visit	2	-	-	-	-	-	-	2	-	2	-	100.0%
Burundi	115	-	-	-	-	-	-	115	-	115	-	100.0%
Bolivia (one-off)	27	-	-	-	-	27	-	-	-	27	-	100.0%
Burkina Faso Scoping Visit	95	-	-	-	95	-	-	-	-	95	-	100.0%
Cambodia Scoping Visit	108	-	108	-	-	-	-	-	-	108	-	100.0%
Central African Republic Scoping Visit	35	35	-	-	-	-	-	-	-	35	-	100.0%

Program	Latest Approved Budget	FY17 Expenses	FY18 Expenses	FY19 Expenses	FY20 Expenses	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Expenses	Total Exp	Remaining Budget1/	Execution (%)
Cameroon TP diagnostics	131	-	-	-	-	-	-	131	-	131	-	100.0%
Congo, DRC Scoping Visit	30	-	30	-	-	-	-	-	-	30	-	100.0%
RMTF scoping mission Comoros	126	-	-	-	-	-	-	126	-	126	-	100.0%
Guinea Scoping Visit	27	27	-	-	-	-	-	-	-	27	-	100.0%
RMTF scoping visit	48	-	-	-	-	-	-	48	-	48	-	100.0%
Honduras	75	-	-	-	-	-	-	75	-	75	-	100.0%
Haiti Scoping Visit	50	-	-	49	1	-	-	-	-	50	-	100.0%
Haiti Scoping Visit (RMTF)	145	-	-	-	-	-	-	6	140	145	0	99.9%
Madagascar	82	-	-	-	-	-	-	77	5	82	-	100.0%
Madagascar Tax Policy Scoping Visit (RMTF)	133	-	-	-	-	-	-	138	(5)	133	-	100.0%
Rwanda Scoping Visit	103	-	-	47	55	-	-	-	-	103	-	100.0%
São Tomé and Príncipe Scoping Visit	71	59	12	-	-	-	-	-	-	71	-	100.0%
Sri Lanka Scoping Visit	95	91	4	-	-	-	-	-	-	95	-	100.0%
Zimbabwe Scoping Visit	186	-	-	138	48	-	-	-	-	186	-	100.0%
Kenya: One-off support FY21	67	-	-	-	-	52	15	-	-	67	-	100.0%
Cameroon Scoping Visit (RMTF)	51	-	-	-	-	-	52	(2)	-	51	-	100.0%
Tajikistan Scoping Visit	139	-	-	-	-	-	-	139	-	139	-	100.0%
WAEMU Scoping Mission (RMTF)	52	-	-	-	-	-	-	-	52	52	-	100.0%
Small Projects	351	-	-	-	41	90	39	47	135	351	-	100.0%
Building revenue administration capacity to manage international tax risks	45	-	-	-	10	54	(18)	-	-	45	-	100.0%

Program	Latest Approved Budget	FY17 Expenses	FY18 Expenses	FY19 Expenses	FY20 Expenses	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Expenses	Total Exp	Remaining Budget1/	Execution (%)
COVID-19: Developing Guidance for RA and TP	50	-	-	-	31	19	-	-	-	50	-	100.0%
Gender and Tax Administration	30	-	-	-	-	17	12	-	-	30	-	100.0%
VAT webinars FY22	50	-	-	-	-	-	45	5	-	50	-	100.0%
RMTF Digitalization Webinars	50	-	-	-	-	-	-	42	8	50	-	100.0%
VAT Book (RMTF)	48	-	-	-	-	-	-	-	48	48	-	100.0%
How to tool for Pillar II global minimum tax (RMTF)	49	-	-	-	-	-	-	-	49	49	-	100.0%
TNM on Artificial Intelligence for Revenue Administration (RMTF)	30	-	-	-	-	-	-	-	30	30	-	100.0%
Administrative/Governance Cost	1,449	20	179	166	131	162	279	371	137	1,444	5	99.7%
RMTF General Program Management	1,449	20	179	166	131	162	279	371	137	1,444	5	99.7%
	83,488	245	11,505	13,739	14,952	10,485	8,996	13,437	10,037	83,396	92	99.9%
of which Trust Fund Management Fee				899	978	686	589	879	657	5,456	6	

1/ The remaining balance for closed projects is zeroed out upon project completion.

36. The total work plan will remain at US\$83.5 million. During the remaining three months, staff will concentrate on finalizing activities within the RMTF projects and program including gathering data and drafting the closing report, with the funds anticipated to be fully depleted before or by end-July 2024. Table 5 provides a listing of budget adjustments for information.

Table 5. Completed Budget Adjustments for Information, as of April 30, 2024
(in thousands of US\$)

Country (Program)	Description	Endorsed Budget in Jan 2024	Budget Changes	Current Working Budget
Electronic Tax Administration Capacity Training (VITARA)	Administrative budget increase	2,942	145	3,087
Guinea Bissau	Administrative budget increase	2,514	91	2,604
Lebanon	Administrative budget increase	385	88	473
RA-FIT/ISORA: Data Gathering, Analysis and Dissemination	Administrative budget increase	2,248	82	2,330
Zimbabwe	Administrative budget increase	769	70	839
Honduras (new)	Administrative budget increase	643	38	681
CEMAC - Com. Econ. Mon. AFR Ce	Administrative budget increase	1,945	30	1,975
Rwanda	Administrative budget increase	1,376	20	1,396
WAEMU Scoping Mission (RMTF)	Administrative budget increase	34	18	52
How to tool for Pillar II global minimum tax (RMTF)	Administrative budget increase	34	15	49
East African Community	Administrative budget increase	1,441	13	1,454
African Countries	Administrative budget increase	385	13	398
Bolivia (new)	Administrative budget increase	706	12	718
TNM on Artificial Intelligence for Revenue Administration (RMTF)	Administrative budget increase	21	8	30
Angola (new)	Administrative budget increase	595	7	603
Comoros	Administrative budget increase	159	2	161
Sierra Leone	Administrative budget reduction	1,342	(3)	1,339
WoRLD	Administrative budget reduction	122	(4)	118
Liberia (new)	Administrative budget reduction	458	(5)	453
Ghana	Administrative budget reduction	854	(6)	848
VAT Book (RMTF)	Administrative budget reduction	54	(6)	48
Governance Framework for Revenue Administration	Administrative budget reduction	140	(7)	133
Malawi	Administrative budget reduction	2,811	(7)	2,804
Zambia Revenue Administration (RMTF)	Administrative budget reduction	185	(14)	171
Benin (new)	Administrative budget reduction	476	(14)	462
Mongolia (new)	Administrative budget reduction	2,885	(17)	2,867
RMTF General Program Management	Administrative budget reduction	1,471	(22)	1,449
Cabo Verde	Administrative budget reduction	2,110	(25)	2,085
Kenya (new)	Administrative budget reduction	729	(25)	704
Senegal/Cameroon/Rwanda	Administrative budget reduction	783	(26)	756
Tunisia	Administrative budget reduction	238	(32)	206
Mali	Administrative budget reduction	1,534	(35)	1,500
Uzbekistan	Administrative budget reduction	4,639	(39)	4,599
Cote d'Ivoire	Administrative budget reduction	2,148	(68)	2,081
Strengthen VAT collection in Chad	Administrative budget reduction	1,687	(81)	1,606
Mauritania	Administrative budget reduction	1,448	(88)	1,360
Paraguay (new)	Administrative budget reduction	1,463	(113)	1,350
Total			16	

APPENDIX 1. PROGRESS REPORTS

ANGOLA (AFR) FINAL ANNUAL PROGRESS REPORT	
Project Name: Revenue Mobilization II (RMTF) Project Manager/s: Pecho, Miguel Project dates: 8/1/2022 - 4/30/2024	
Key Results in full year FY24: The authorities moved forward with internal discussions for refining the tax administration management model, including new roles for the board, strong HQ functions, and a new governance framework for compliance risk management, with the intention to reduce fragmentation of core tax functions, eliminate unnecessary layers of supervision that only promotes hierarchization, remove the “island” culture and improve agility in decision-making. Similarly, the tax administration accommodated new priorities suggested by FAD in the formulation of the new 2025-2027 strategic plan (to be published in mid-2024).¹ Finally, the authorities took into consideration recommendations formulated by the T2-R2 joint mission on income taxation, which suggested moving from a highly fragmented approach toward a more unified approach to the taxation of income, with all labor income aggregated over the year and taxed under a common progressive tax schedule. The mission pointed to opportunities for improving income tax compliance approaches, including through the development of capacities to manage tax incentives and international tax risks.	
Key Results over the full project period: The AGT has made good progress expanding electronic filing. Most tax returns are submitted electronically, a milestone for strengthening monitoring and enforcement actions. For instance, the AGT is now able to quickly identify individuals and corporations who fail to file declarations on time for following-up with them. If they do not file past due tax returns, the AGT can make a default assessment or even suspend/deactivate their TINs, which restricts civil activities like getting a passport, driver’s license, or visa; issuing invoices; making bank transactions or imports and exports, among others. With mandatory e-filing, the AGT is now not only able to identify taxpayers who fail to file declarations but also to identify amounts that have not been paid on time and quickly generate demand-for-payment notices. If taxpayers do not resolve past due obligations, they might be restricted to receive financial loans, make bank transfers and capital transactions, make payments to non-resident beneficiaries, obtain a work permit, among others. Taxpayers cannot participate in public procurements if they do not present a Tax Compliance Certificate. Inspections are gradually transitioning from verifying compliance with filing and payment obligations to properly reviewing or auditing the accuracy of declared information. With the revamp of its risk-based case selection model, the AGT’s Case Selection Committee is now selecting more cases for reviews and audits based on inconsistencies and discrepancies detected with the declared information. Up to 93 expert-based information cross-matching rules have been incorporated in the risk engine, mostly focused on the profits tax, which constitutes an important milestone for monitoring and enforcement compliance strategies.	
Transition from RMTF to GPFP? N	

¹ i) Support voluntary compliance through a new taxpayer service model; ii) Increase legal certainty and increase deterrence actions to encourage voluntary compliance; iii) Timely and electronically monitor non-compliant behavior to induce voluntary regularization of non-compliance; iv) Correct the behavior of higher risk taxpayers with more focused audits; v) Ensure collection through a more structured and systematized collection function; and vi) Improve the management of tax litigation.

BENIN (AFR) FINAL ANNUAL PROGRESS REPORT	
Project Name: Benin – Advanced Reform for Sustainable Compliance Project Manager/s: Ossa, Rene Project dates: 5/1/2019 - 4/30/2024	
Key Results in full year FY24: Access to digitalization tools has been extended to additional taxpayer segments and tax functions (annual financial statements, VAT credit refund system, invoicing machines system, registration system, key administrative documents). Several learning sessions to guide staff on the use of electronic information tools were organized. The risk-based compliance program framework is updated. The authorities adopted a Medium-Term Revenue Strategy (MTRS) (end-September 2023), which delineates the government’s planned approach for widening the tax base over 2024–28. Preliminary results are encouraging: The number of active taxpayers has increased up to 10 percent. On-time filing ratios increased from 89 percent to 97 percent (LTO) and from 65 percent to 80 percent (MTO). Key Results over the full project period: The authorities made effective use of the RMTF project with notable progress. Key results include: • Tax-to-GPD ratio increased from 10.6 to 13.0 over the period. • Development of a modern tax IT system with adequate interconnection capacity for other government agencies (customs, treasury department...), • Abolishment of cash payments for large and medium-sized enterprises, • Development of a web platform that allows stakeholders (government agencies, taxpayers...) to update registration information. • Implementation of a unique taxpayer identifier number (IFU). • Increased online filings and returns by taxpayers. • Extension of e-procedures to large and medium-sized taxpayers, including digital tax ledgers. • Implementation of risk-based procedures • Adoption of a Medium-Term Revenue Strategy (MTRS) Transition from RMTF to GPFP? Y Project endorsed at the January 2024 GPFP SC meeting	

BOLIVIA (WHD) FINAL ANNUAL PROGRESS REPORT	
Project Name: Strengthening Tax administration (RMTF) Project Manager/s: Redondo Sánchez, Juan Project dates: 7/1/2021 - 4/30/2024	
Key Results in full year FY24: The revenue administration (SIN) has defined a pilot to assess compliance risks and to evaluate treatment actions focused on taxpayers' self-corrections. The risk repository and risk identification and evaluation process have been improved using business financial indicators to select audit cases. Tax officials and managers show a holistic compliance risk management (CRM)-process approach. A cross-cutting, data-driven strategy to improve the management of tax arrears has been designed, including the process to operate it more efficiently. The audit function's managers and officials are aware of the need to advance towards an automated process, strengthening the large-scale audit control and desk controls using data provided by electronic invoicing. With the scope to update and modernize the Bolivian Code of Tax procedures (BTPC), a final draft to be prepared by December 2024, the MoF team has drafted Part I and Part II of the BTPC, aligning general provisions and substantial legal tax relations to international standards. The MoF team has strengthened their knowledge to update the provisions of tax enforcement procedures, to review violations and penalties rules, and to align the tax dispute resolution mechanisms following international good practices. The main topics to update the customs regulatory framework have been identified. In addition to this, the authorities have a clear vision about the different organizational options, roadmap and change management required, towards an effective collaboration between tax and customs administrations. Key Results over the full project period: • Significant progress in the CRM implementation, including the design and development of an Online Analytical Processing tool with IDB support. • SIN has defined a data-driven strategy, including procedures and operational plans to increase tax arrears collection based on a risk-based management, classification, and segmentation of tax arrears, improving the on-time payment process. • The IT subsystem modules related to the register, tax returns processing, and taxpayers account system are fully operational following a structured plan to implement a new IT system, SIAT. • Audit functions operate following an annual Audit Plan. • The human resources training plan for new hires, tax officials and managers strengthen the knowledge of the tax administration core processes across the organization. • The development of a final draft to update and modernize the BTPC is ongoing. • Authorities recognize the need to advance towards an effective cooperation between tax and customs administrations. Transition from RMTF to GPFP? Y A project proposal will be submitted for consideration; the authorities agreed with the objectives and outcomes planned, including a customs module and continuing CD activities to the tax administration system.	

BURKINA FASO (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Burkina Faso: Improving Revenue Administration Project Manager: Ramarozatovo, Anthony Project dates: 11/2/2020 - 4/30/2024
Key Results in full year FY24: The only activity carried out was the remote review of the new strategic reform plan covering the period 2024-2027. The new Director General of Taxes, with whom the project team maintains very good relations, is planning to request further CD needs for the tax administration at a later date. Key Results over the full project period: • Tax-to-GPD increased from 15.5 to 18.2 percent over the period. • Tax administration strategic reform plan updated. • Modernization of the VAT refund process, including forecasting and payment by Treasury. • Data warehouse implementation, data matching and audit annual plan based on risk analysis. Transition from RMTF to GPFP? N CD implementation will transfer to AFW until a request is received from the authorities and a new project agreed and proposed.

CABO VERDE (AFR) FINAL ANNUAL PROGRESS REPORT	
Project Name: Building Institutional Capacity in Tax Administration (RMTF) Project Manager/s: Paz, Paulo Project dates: 5/1/2017 - 4/30/2024	
Key Results in full year FY24: Cabo Verde’s tax administration (Direção Nacional de Receitas do Estado - DNRE) has been focusing its reforms on improving services to taxpayers and ensuring they meet their tax obligations voluntarily by enhancing verification programs. In 2024, with RMTF support, DNRE has been advancing its risk management strategy, covering both compliance and institutional risks, by establishing CRM policy and framework. The IT system to replace all paper-based procedures with electronic ones (the SGP system), which has the potential to move DNRE from a geographical-based organization to a knowledge-based institution, has advanced but at a slower pace than expected due to lack of resources. A new strategic planning cycle for 2024-2027 was designed, and a joint Tax Policy and Revenue Administration seminar was delivered to discuss international taxation issues.	
Key Results over the full project period: The DNRE has benefited from CD over time by, embracing digital transformation. Key results include: • Cleaning the taxpayer registry and linking it in real-time with civil and commercial data bases. • Implementing internal and third-party data gathering and cross-checking this information to stimulate tax compliance. • Deploying automated tools for auditing Value-Added Tax (VAT). • Creating electronic notifications, electronic mailboxes, and electronic signatures to interact electronically with taxpayers with legal effects. • Deploying an electronic system to replace all paper-based work processes with electronic processes (Sistema de Gestão de Processos – SGP). • Implementing electronic Invoicing (built in-house, with more than 70 million documents electronically issued). • Real-time dashboards to monitor revenue collection, large taxpayers’ behavior, and tax arrears. • Adopting strategic and operational planning as a tool to enhance governance at DNRE. • Implementing compliance and institutional risk approaches.	
Transition from RMTF to GPFP? Y CD for Cabo Verde will be continued under GPFP, starting in May 2024, covering tax administration, from FY24 to FY28.	

CAR - Central Africa Republic (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: CAR - Tax Administration Reform (RM-TF) Project Manager/s: Ossa, Rene Project dates: 5/1/2019 - 4/30/2024
Key Results in full year FY24: Support focused on fostering the digitalization process (introduction of e-procedures, electronic cash registers and IT module for effective data management) and improving staff management capacities. These reforms have made it possible to increase the number of medium-sized and large taxpayers from 733 (April 2023) to 806 (April 2024), the ratio of completed issue-oriented audits from 32 (April 2023) to 80 (April 2024) and the percentage of the recovery of collectible arrears from 10 percent (April 2023) to 51 percent (April 2024). Key Results over the full project period: FAD has provided significant CD to CAR to support tax administration reforms, including a resident tax administration advisor from 2019 and several CD missions. Key results include: • Tax-to-GPD ratio increased from 7.8 percent to 8.3 percent over the period. • Development of a new IT system. • Introduction of e-procedures (online registration, online declaration, and electronic payments). • Introduction of electronic cash registers. • Development of an IT application to improve data management from different sources. Transition from RMTF to GPFP? Y Project endorsed at the January 2024 GPFP SC meeting

CEMAC (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: CEMAC: Enhancing DRM through Tax Administration Framework Project Managers: Ramarozatovo, Anthony; Montagnat-Rentier, Gilles. Project dates: 6/1/2020 - 4/30/2024
Key Results in full year FY24: The regional tax procedures code was adopted by the Permanent Commission of Accounting and Tax Harmonization and the six member states. It will be submitted as a regional directive to the Council of Ministers of the CEMAC Commission by end-December 2024. For ease of reference, a user guide was also drafted and submitted for member states to review. Key Results over the full project period: • Regional tax procedures code that harmonizes tax administration procedures in the community. • User guide for the regional tax procedure code that should facilitate its implementation. • Detailed strategy and roadmap for the dissemination of the regional tax procedures code. • Regulation creating a body to monitor implementation of the tax and customs legislation and revenue administration performance. • Regulations to implement the revised customs code (prepared by FAD some years ago and adopted in 2020). • Creation of a trade facilitation committee under the leadership of the CEMAC Commission. • Reform of the CEMAC customs technical committee. Transition from RMTF to GPFP? Proposal will be submitted to the June SC.

CHAD (AFR) – LTX Multi-Country Project FINAL ANNUAL PROGRESS REPORT
Project Name: Chad_ Strengthening Revenue Administration I and II Project Manager/s: Ossa, Rene Project dates: 5/1/2019 - 4/30/2024
Key Results in full year FY24: The tax department exceeded by 7 percent the government revenue target. Various new measures have been enforced (simplifying the tax system for small taxpayers; operationalizing the excess VAT credit refund system; implementing a temporary IT application to monitor active taxpayers, improving data exchange between tax and customs administration). As a result, there are several indicators of positive changes: The number of active taxpayers has increased up to 16%. The number of VAT payers has jumped from 1265 (April 2023) to 1906 (April 2024). The proportion of taxpayers meeting their payment obligations has improved from 40 percent (April 2023) to 75 percent (April 2024). Key Results over the full project period: Despite political uncertainties due to the sudden death of the President and a deteriorating situation in the economy due to the COVID-19, the reform program was implemented successfully. FAD provided significant CD to Chad to support tax administration reforms, including a resident tax administration advisor from 2019 and several CD missions. Key results include: • Tax-to-GPD ratio increased from 6.5 percent to 9.9 percent over the period • VAT revenues rose from 1.9 to 2.4 over the period. • Implementation of a new organizational structure that includes a clear delineation of tasks between the HQ divisions (functional) and field offices (operational). • Establishment of full-fledged LTO and MTOs performing all tax administration functions (for example, return processing, enforcement of tax arrears, and audit) and provision to them with modern infrastructure. • Staffing of the LTO and MTO positions via an open and transparent competitive process. • Reengineering and automating LTO and MTOs' business processes covering some key functions (registration, filing and payment) Transition from RMTF to GPFP? Y Project endorsed at the January 2024 GPFP SC meeting

COMOROS (AFR) FINAL ANNUAL PROGRESS REPORT	
Project Name: Comoros: Post-TADAT Reform Project Manager: Ramarozatovo, Anthony Project dates: 5/2/2022 - 4/30/2024]	
Key Results in full year FY24: Main risks were identified, and a compliance improvement plan was developed and adopted by the authorities. Capacities in terms of reform management were strengthened. Support to the newly established large and medium taxpayers' office was provided, especially on monitoring tax filling rates and tax arrears collection. Finally, the roadmap to interconnect the tax and customs administrations was proposed to exchange data and expand the tax base.	
Key Results over the full project period: • Tax-to-GPD increased from 7.8 to 8.8 percent over the period. • Securitization and compulsory use of the Taxpayer Identification Number (TIN). • Publication of TIN database and the list of active taxpayers. • Tax administration organizational arrangements revamped. • Large and medium taxpayers' office implemented. • The number of active large and medium taxpayers increased by 17 percent in one year. • Compliance improvement plan and tax arrears collection strategy developed and adopted. • Tax and customs administrations database and IT systems interconnected.	
Transition from RMTF to GPFP? Y Project endorsed in the January 2024 GPFP SC.	

Congo, DRC (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: DRC - Controlling Tax Expenditures and Streamlining Nuisance Taxes, and Strengthening Tax Administration Project Manager/s: Petit, Patrick (TP) and Ossa, Rene (RA) Project dates: 5/1/2019 - 4/30/2024
Key Results in full year FY24: Support focused on monitoring performance contracts between the commissioner and operational units with the aim to improving core functions and achieving sustainable results in compliance risk management and taxpayer services (better monitoring of tax functions, provision of timely and accurate information to taxpayers, strong framework of withholding at source and advance payment systems). As a result, the number of registered taxpayers increased by 44 percent between 2022 and 2023, the number of VAT payers increased from 7002 (December 2022) to 7872 (December 2023) and on time filing ratios increased from 75 percent to 92 percent for large taxpayers. Key Results over the full project period: • FAD has provided significant CD to DRC to support tax administration reforms, including a resident tax administration advisor from 2019 and several CD missions. Key results include: • Tax-to-GPD ratio increased from 10 to 12.6 over the period. • VAT revenues rose from 2.0 percent of GDP to 4.0 over the period. • Development of an effective VAT modernization framework. • Introduction of a VAT deferred payment procedure for mining companies. • Development of a new IT system to be gradually extended to all administrative regions. • Introduction of e-procedures for large taxpayers. Transition from RMTF to GPFP? Y Project endorsed at the January 2024 GPFP SC meeting

CÔTE D'IVOIRE (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Côte d'Ivoire: Tax Administration Reform Project Managers: Ramarozatovo, Anthony. Project dates: 8/21/2020 - 4/30/2024
Key Results in full year FY24: Support was provided for preparing the roadmap and creating a governance framework and structures for the medium-term revenue mobilization strategy (MTRS). Support was also provided in defining a strategy for recovering tax arrears as a structural benchmark for the ECF/EFF economic program. Key Results over the full project period: • Tax-to-GPD increased from 13 to 14.2 over the period. • Support to develop the MTRS implementation roadmap and governance structure. • Significant progress made between the two TADAT assessments: One “A” score in 2015 to five “A” scores in 2021. • Tax administration strategic reform plan adopted and reform governance structure in place. • Tax arrears collection and enforcement strategy developed and implemented. • Compliance improvement plan developed and implemented at the large taxpayer office. Transition from RMTF to GPFP? N CD implementation will transfer to AFW until a request is received from the authorities and a new project considered and proposed.

EAC - Regional Project (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Revenue Administration-RAM Project Manager/s: Pecho, Miguel Project dates: 5/1/2017 - 4/30/2024
Key Results in full year FY24: Representatives from partner states finalized the discussions and agreed on the content of a draft directive for the harmonization of tax procedures in the EAC region, including commentaries with a brief explanation of each provision, a list of reservations and a concordance table allowing partner states to reference specific sections of their domestic law provisions against the draft Directive's provisions where their domestic laws contain similar provision. The draft directive was endorsed at the technical level by the EAC Revenue Technical Committee, and it is currently under review by Revenue Authorities' Commissioners General (EARACG). Final approval is expected by mid-2024 after the endorsement of the EAC Sectoral Council on Finance and Economic Affairs (SCFEA). Key Results over the full project period: The EAC continues to work to harmonize tax policy and administration, a difficult process because there are significant differences across partner states. In this regard, partner states have taken advantage of the project to quickly complete a proposal to harmonize tax procedures in the EAC region. During the development of the project, partner states with no tax procedures code in place (e.g., South Sudan, Burundi) found useful the draft directive for promoting domestic legislation reforms. Transition from RMTF to GPFP? Y A new project for supporting international tax administration was endorsed in January 2024 GPFP SC.

ETHIOPIA (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Ethiopia: Foundational Reform for Sustainable Compliance (RMTF) Project Manager/s: Masilela, Dumisani and Shoom, Kevin Project dates: 5/1/2017 - 4/30/2024
Key Results in full year FY24: • Ethiopia developed a National Medium-term Revenue Strategy (NMTRS) which was approved by Cabinet in 2023. • Draft VAT Regulations were developed and published. • Built audit capacity, including excise monitoring audits. Key Results over the full project period: • A National MTRS (NMTRS) was developed and approved by Cabinet in 2023. • Built capacity in Dispute Resolution. • VAT regulations were prepared in line with the new VAT Proclamation. • Preparation of audit training material and trainers through the “Train-the-Trainer” program. • Developed technical specifications for the ITAS and requirements specifications for e-invoicing and harmonized technical specifications with those of the ITAS. • Finalized the procurement specifications for the ITAS application software. Transition from RMTF to GPFP – Y Project endorsed in January 2024 GPFP SC.

GHANA (AFR) FINAL ANNUAL PROGRESS REPORT	
Project Name: Advancing Revenue Reforms and Mobilization Program Project Manager/s: Letjama, Thabo Michael Project dates: 7/1/2020 - 4/30/2024	
Key Results in full year FY24: The MTRS was approved by Cabinet in September 2023 and was published. All taxpayer-facing business processes in the Domestic Taxes Revenue Division (DTRD) were re-engineered and work is continuing to complete the back-end processes. Procurement of an ITAS has stalled, and authorities agreed with the Country Team for ITAS procurement and implementation of its Phase 1 to be completed by December 2024. A VAT electronic invoicing project pilot is rolled out to 50 large taxpayers with a planned rollout to all VAT taxpayers by end of 2024. A second TADAT has been completed and observed in comparison to 2017 and across 28 indicators assessed in both assignments, the GRA has improved in nine, achieved the same score in 18 and declined in one. The authorities have also approved a risk management framework and are currently developing both the institutional risk register and a compliance improvement plan. Other achievements include the establishment of the Independent Tax Appeals Board in the Ministry of Finance and the completion of the data-warehouse, with data already being sourced from prioritized third parties. Analysis of the data to create intelligence has begun, with a data analysis desk established to handle data request from all business areas. Key Results over the full project period: • Tax to GDP increased from 12 percent in 2020 to an estimated 14.7 in 2024. • VAT rate was increased to 15 from 12.5 percent in January 2023. • VAT Act was amended to enable e-invoicing and a pilot project is in place to rollout e-invoicing. • A repeat TADAT assessed improvements in 9 of the POA's assessed in 2017, the same score in 18 indicators and a decline in one indicator. • New Transformation Office was formed, and it is providing guidance on reforms management and development partner coordination. • Organizational structure continues to be refined to align to FAD advice. • GRA transformation implementation framework was developed and guides governance of transformation programs. Transition from RMTF to GPFP? Y Project endorsed in January 2024 by the GPFP SC.	

GUINEA-BISSAU (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Building Institutional Capacity in Tax Administration (RMTF) Project Manager/s: Paulo Paz and David Baar Project dates: 5/1/2017 - 4/30/2024
Key Results in full year FY24: The CD strategy to support comprehensive reform has been to invest in a core team of officials to be in charge of the knowledge transfer to other officials and the taxpayer community more generally. Guinea-Bissau is implementing a tax reform that comprises a General Tax Code (GTC), a Tax Penalty Regime (TPR), the Value Added Tax (VAT), and a new Excise Tax (ET). GTC and TPR are in force, but the VAT and the ET are still waiting for a formal decision on day one. RMTF has been supporting the development of a Minimum Viable Product (MVP) of a website for electronic tax return filing and payments. In FY24, it included the (i) preparation of the VAT regulations and the subsequent adjustments in the Kontaktu platform, (ii) support of the business design to administer the cashew campaign's tax revenue collection, (iii) launch of electronic notifications of stop-filers and tax debtors, (iv) public tender to hire IT specialists for tax department (DGCI) and ensure the Kontaktu handover, (v) use of information from customs to select cases for audit. Tax reform progress continued with the drafting of a new General Exemptions Regime that was then refined during an in-person line-by-line review; the legislative proposals were then approved by the Council of Ministers and tabled in the National Assembly. Following the modernization of commodity taxation, the first step toward comprehensive income tax reform was taken with a mission to seek policy direction on the critical issues. Key Results over the full project period: Guinea-Bissau made real progress over the lifecycle of this CD project despite the high turnover in senior staff positions (at least eight Ministers of Finance and 12 Directors Generals of DGCI). The progress and achievement during the project is exemplified by the 1.6 percentage point increase in the domestic tax-to-GDP ratio since 2021, when the digitization process began. For the first time, domestic tax revenue collection by DGCI surpassed collection by Customs, a remarkable achievement for a country that imports almost everything within a domestic economy dominated by micro and small businesses. Digitization (Kontaktu) has proven to be resilient to political changes, arbitrariness, and setbacks. DGCI has: implemented electronic filing and payment for large and medium taxpayers; started automated data exchange with Customs, the Treasury and the main port in the country; and matched this information with internal data to identify non-compliant behavior. DGCI deployed electronic notifications with legal power to improve compliance, modernized the taxpayer registry, and reengineered the cashew campaign revenue collection processes. The legislative modernization of commodity taxation and the general administrative framework has largely been completed, though administrative implementation remains in progress. Transition from RMTF to GPFP? Y CD for Guinea-Bissau will be continued under the GPFP, with a project approved in Jan. 2024 that will facilitate continued progress on the modernization of the tax and customs administration, with complementary policy assistance focused on comprehensive income tax reform and the fiscal framework for natural resources.

HONDURAS (WHD) FINAL ANNUAL PROGRESS REPORT
Project Name: Strengthening Tax administration (RMTF) Project Manager/s: Redondo Sánchez, Juan Project dates: 01/05/2022 - 04/30/2024
Key Results in full year FY24: The Honduran tax administration (SAR) requested CD support and training to implement the reforms planned on the projected <i>Ley de Justicia Tributaria</i> (LJT) that rationalizes the tax incentives regime. The diagnosis of the current state of the process to manage and control tax incentives or relief presented weaknesses in the legal framework and processes, including lack of human and technical capacities. A draft of the legal framework and an operational guide redefining functions and a re-structure of the MoF directorate responsible for that (DGCFA) has been prepared. The LJT includes reforms on international tax matters and transparency, incorporating rules related to the beneficial owner. Knowledge on this topic was strengthened during a five-day seminar attended by forty-two SAR's officials sharing experiences with other countries. A training program to internally support the implementation of the new IT system (SIISAR), planned by June 2024, was completed. In addition to this, the SAR's human resources team resumed activities dealing with human capital risks management. In the area of customs modernization reforms (funded by IDB) the first steps to strengthen customs risk management, improve taxpayers/traders' voluntary compliance has been defined. The authorities agreed on the priorities to be included in a project under the GPFP for upcoming years discussed during an HQ mission. Key Results over the full project period: Considerable progress in the CRM implementation developing analytical tools - Modelo de Gestión de Riesgos (MGR-H). • A compliance improvement plan for tax incentives management. • Audit programs dealing with tax incentive beneficiaries. • A plan to establish a future risk-based system of VAT refunds. • Organizational changes and processes to enhance tax arrears collection in the administrative phase. • SAR resumes the human capital risk management and governance mechanisms. • The implementation of <i>Ley de Justicia Tributaria</i> has been supported according to the authority's prioritization. • A restructuring plan for the Ministry of Finance directorate responsible for tax incentives management has been developed. Transition from RMTF to GPFP - Y A project proposal will be submitted in the FY25 mid-year SC. The authorities agreed with the objectives and outcomes planned, including a customs module and continuing CD activities for the tax administration system.

KENYA (AFR) FINAL ANNUAL PROGRESS REPORT	
Project Name: Supporting Sustainable Domestic Revenue Mobilization Project Manager/s: Letjama, Thabo Michael and Cebreiro Gomez, Ana Project dates: 10/25/2021 - 4/30/2024	
Key Results in full year FY24: With support of the RMTF project, the authorities developed an MTRS. It was approved by Cabinet in November 2023, following a stakeholder consultation (draft published in September 2023 and a revised version taking into account stakeholders' inputs in October 2023). A Tax Policy mission followed in February 2024 to help the authorities identify tax policy measures to be implemented in the 2024 Finance Bill and other short-term measures. A revenue administration mission took place in April 2024 (GPFP) to help the authorities prioritize and sequence the MTRS measures for implementation. Both missions are drawing from prior FAD tax policy and revenue administration measures earlier recommended to the authorities in 2022 and 2023. Key Results over the full project period: • A Tax Policy Reform report was finalized and shared with the authorities to assist them to identify potential tax policy related measures which could feed into the MTRS. • The MTRS has now been approved by Cabinet and is being implemented, although with some delay. • The authorities announced sizeable tax measures (following FAD recommendations) under the FY2023/24 budget (also included in FAD recommendations) to offset the impact from the FY2022/23 tax collection shortfall. • Tax to GDP increased from 12.7 percent in 2021 to 13.1 percent in 2023. However, there is still a large shortfall in tax revenue for FY2023/24 (estimated at about 1.5 percent of GDP) reflecting, amongst others, changes in the composition of growth and optimistic assumptions about the yields of measures. The team will continue supporting reform efforts under the GPFP project. • A repeat assessment in 2021 observed improvement in score in 20 performance indicators out of the 28 assessed in both 2016 and 2021 - significant improvement in score. Transition from RMTF to GPFP – Y Project endorsed in January 2024 by the GPFP SC.	

LEBANON (MCD) FINAL ANNUAL PROGRESS REPORT	
Project Name: Lebanon: Strengthening Revenue Administration (RMTF) Project Manager/s: Aslett, Joshua Project dates: 12/13/2022 – 4/30/2024	
Key Results in full year FY24: Supported by a strategic HQ mission in October 2023, the joint RMTF and METAC CD project has been launched in full. In November 2023, the authorities endorsed the findings of the HQ mission and authorized publication of the mission’s report. Endorsement from the authorities paved the way for an update to the project’s workplan, which, as part of GPFP, has been expanded from tax administration to also include targeted elements of customs administration. Delivery of the integrated workplan is now underway, supported by METAC and the project’s long-term expert for tax administration who was installed in September 2023. In response to a mandatory security evacuation order issued in October 2023, the project successfully transitioned into a remote CD configuration. Through this arrangement, direct CD support and two offsite events have been delivered on high value topics: (1) large taxpayer office integration; (2) data analytics; and (3) compliance strategy. As security restrictions on field-based activities appear to be lifting, the project is now planning the resumption of regular operations in Beirut. Since launch of the project, commitment for reform within has MOF remained strong. This is evidenced by the Minister’s recent authorization for integration of a single large taxpayer office and the Director of VAT and Revenue briefly joining offsite CD events. Key Results over the full project period: • Full launch of joint RMTF and METAC CD project on tax administration, including installation of advisor. • Endorsement and publication a strategic IMF HQ mission report to build reform momentum. • Authorization by the Minister for launch of an integrated large taxpayer office. • Development of a multi-year compliance improvement plan for large taxpayers (2023 – 2026). • With CD support, execution of a “data diagnostic” and production of statistics that are informing planning. Transition from RMTF to GPFP? Y Project endorsed in January 2024 GPFP SC, including a targeted expansion into customs administration.	

LIBERIA (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Liberia: Building Institutional Capacity in Tax administration. Project Manager/s: Seydou Coulibaly, and Banda Priscilla Project dates7/1/2019 - 4/30/2024]
Key Results in full year FY24: The Audit Capacity Development strategy and implementation plan earlier developed with the RMTF support and in collaboration with AFW2 is in full implementation. Training was provided in the banking and financial services and a draft LRA audit manual for banks and other financial institutions is under development. Work commenced on an audit quality review manual and an auditor training proposal has been developed. Key Results over the full project period: The Liberian authorities have commenced the process towards the implementation of VAT. This is being done in coordination with USAID. The LRA commenced the implementation of the Liberia Integrated Tax administration system (LITAS) and implemented the following modules from Phase 1: (i) taxpayer registration; (ii) returns filing and payment; (iii) taxpayer and revenue accounting; (iv) automated compliance and reporting; (v) real property; (vi) enforcement; and (vii) bank reconciliation modules. Integration with National Identification Registry, two out of nine commercial banks, and two telecommunication services providers has been made to share third party data. Phase 2 of LITAS implementation has commenced and includes Compliance Risk Management, Audit, Protest and Appeals, Refund, Tax Analysis and Forecasting, Document Management, and Business Intelligence and Integration. A LRA five-year Corporate Strategic Plan was developed and validated and there is progress in institutionalizing a strategic management framework; and a project management methodology for managing reforms. Development of annual compliance improvement plans is being done and a mobile payment application for taxes has been rolled out to three out of eighteen rural Tax Business Offices. Implementation of the Audit Capacity Development strategy and implementation plan earlier developed with the RMTF support has commenced. Training was conducted in the banking and other financial institutions. On tax policy, the authorities have made good progress in implementing key measures, including the excise tax reform, streamlining tax expenditures, consolidating the Liberia Revenue Code, and establishing a pilot to begin decentralizing property tax administration. In January 2022, the authorities announced their commitment to adopt VAT, making it the key priority for implementing the DRMS in the medium-term. Transition from RMTF to GPFP – Y A new project was endorsed in January 2024 by the GPFP SC and comprises tax policy and revenue administration components.

MALAWI (AFR) FINAL ANNUAL PROGRESS REPORT	
Project Name: Malawi: Revenue Administration Project Project Manager: Miller, Norris Project dates: 7/1/2019 - 4/30/2024	
Key Results in full year FY24: Malawi Revenue Authority (MRA) continued to make good progress in 2024. Most the remaining key IT modules have been deployed—arrears management, audit, returns modules (Personal Income Tax (PIT), Corporate Income Tax (CIT) and Withholding Taxes (WHT)), objections and appeals, and investigations. The 2020-2026 Corporate Strategic Plan (CSP) and annual reports published on the MRA's website. Audit and compliance improvement plans (CIP) developed and implemented for 2023/24, and CIPs developed for 2024/25. Actions plan developed to address weaknesses identified by the 2023 TADAT assessment. Performance scorecards for the Commissioner General (CG), deputy CG and executive director responsible for Corporate Services were developed and approved by the board. Through technical assistance, the following were delivered and assisted in improving overall performance: (i) the development of the arrears management framework and program for the LTs; (ii) completed an audit impact assessment; (iii) built capacity in auditing telecommunication and high-risk VAT sectors; and (iv) developed leadership capacity through coaching of the CG and DCG—resulting in improved governance and project management. Key Results over the full project period: The overall outcome of the MRA has been largely achieved. Not having full achievement was due primarily to the late start after the program approval, COVID-19 pandemic and the delay in full roll-out of the new IT system. However, significant progress has been made within the last 24-months. Program's summary achievements: • MRA tax-to-GPD increased by 2.3 percentage points or 19.5 percent—from 11.9 percent to 14.2 percent for the FY2019/20 – FY2023/24. Tax performance for the Domestic Tax Division (DTD): tax-to-GPD increased by 1.5 percentage points or 18.0 percent—from 8.4 percent to 9.9 percent. MRA achieved revenue targets for FYs 2022/23 & 2023/24. • Taxpayers can file all core taxes online. VAT achieved e-filing rate of over 95 percent. • On-time filing rate averaged 85 and 75 percent for large and medium taxpayers respectively. • Overall, Domestic Tax Division seen improvements in 12/26 repeated TADAT indicators^{2,11} remained the same. Several improvements have been made up to April 2024, after the development and implementation of the Post TADAT reform plan. Development of several procedure manuals and guides to support core functions. Improvement of project governance and project reporting for management of reforms Transition from RMTF to GPFP? Y Malawi has been approved for continued support under the GPFP by the January 2024 GPFP SC.	

² TADAT assessments May 2015 and Feb. 2023.

MALI (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Mali: Strengthening Tax Administration Project Manager/s: Ramarozatovo, Anthony Project dates: 8/4/2020 - 4/30/2024
Key Results in full year FY24: The repeat TADAT assessment conducted with the WB and ATAF revealed significant progress. At the request of the authorities, a post-TADAT action plan was developed jointly with WB colleagues and implemented by the tax authorities. The study tour to Morocco enabled the strengthening of the capacity of the tax administration to steer reforms and monitor implementation of the post-TADAT action plan. Finally, the international tax auditing skills of the tax auditors of the large taxpayer office were strengthened. Key Results over the full project period: • Tax-to-GPD increased from 14.2 to 15.1 percent over the period, despite decline in 2022 due to the ECOWAS embargo. • Significant progress between the 2 TADAT assessments: two “A” scores in 2019 to nine “A” scores in 2023. • Post-TADAT action plan adopted and its governance structure in place. • Modernization of the VAT refund process, including forecasting and payment by Treasury. • Data warehouse implementation, data matching and audit annual plan based on risk analysis. • Tax arrears collection and enforcement strategy developed and implemented. • Implementation of two VAT medium size taxpayer offices in Bamako. • Compliance improvement plan developed and implemented. • E-filing and e-payment implemented for large taxpayers. • HR policy modernized (rotation policy, incentives, hiring policy, code of conduct, etc.). Transition from RMTF to GPFP? Y CD implementation will transfer to AFW until a new project is agreed and potentially proposed in December 2024.

MAURITANIA (MCD) FINAL ANNUAL PROGRESS REPORT
Project Name: Revenue Administration and Tax Policy Project Manager/s: Fadia Sakr (RA) and Fayçal Sawadogo (TP) Project dates: 11/04/2021 – 4/30/2024
Key Results in full year FY24: There was slow progress in FY24 with elections early in the FY. There are many obstacles that make progress challenging, including outdated organizational structure and business processes, and a lack of modern human resources approaches and reform governance. The tax administration is moving forward with the implementation of two new Information Technology modules to facilitate the e-filing and e-payments for the large taxpayers. A new webservice was also implemented allowing exchange of some data between tax and customs administrations. The compliance risk management framework is partially in place but needs further development. Complementary CD was provided by AFW to the tax administration in the area of management of tax arrears and in modernizing the architecture of the information tax automated system. An expert mission provided follow up support on the methodology to estimate tax expenditures and the configuration of a planned tax policy unit in May 2023. The authorities have operationalized the tax policy unit since mars 2024, with the competent staff hired and the activities started. The updated methodology for the tax expenditures estimation has been used for the preparation of the tax expenditures report which is attached to the 2024 budget. The authorities have submitted a revised free zone law to Parliament which is aligned with IMF advice and is expected to be approved at the next parliamentary meeting. The new law would remove all exemptions from direct taxes, reduce the geographical area covered by the zone, and limit the activities that are eligible in the zone. The authorities are also reforming the Investment Code and have been seeking advice from the IMF. The Tax Policy diagnostic in January 2024 formulated some policy recommendations which being considered in the revised investment code. The authorities also committed to preparing an action plan for tax policy reform by September 2024 using recommendations from the tax policy diagnostic mission. Key Results over the full project period: • TADAT assessment completed and a high-level action plan to address the weaknesses identified developed. • Implementation of two IT modules allowing e-filing and e-payment for large taxpayers. • A new webservice was also implemented allowing exchange of some data between tax and customs administrations. • The compliance risk framework is partially in place. • Revised Free Zone Law submitted to Parliament incorporating IMF advice and expected to be adopted at the next parliamentary session. • Methodology to estimate tax expenditure updated. • Decree to establish tax policy unit adopted. • Tax Policy Unit operationalized with the competent Staff hired and activities started. • Training of the Tax Policy Unit Staff in tax expenditure assessment. • Ongoing reform of consumption tax. • Ongoing revision of investment code incorporating recommendations from the tax policy diagnostic mission. Transition from RMTF to GPFP? Y Project endorsed in January GPFP SC and comprises tax policy, revenue administration, spending policy, and managing public finances components.

MONGOLIA (APD) FINAL ANNUAL PROGRESS REPORT
Project Name: Mongolia: Improving Tax Policy and Compliance Phase II (one-year extension) Project Manager/s: Hardy, Michael Project dates: 05/01/20 – 04/30/24
Key Results in full year FY24: Progress on implementation was slowed due to the departure, in December 2023, of the Commissioner and Deputy Commissioner (seeking political office) and FAD's main counterpart (ill-health). Nonetheless, all planned CD activity for FY24 was delivered, including STX visits on VAT fraud and large taxpayer compliance in the second half of FY24. Following a stock take of progress against milestones undertaken by the MTA with the LTX, 81.8 percent of milestones for FY24 were either fully or largely achieved. This is consistent with 88.2 percent of milestones being fully or largely achieved between FY21 and FY23. Key Results over the full project period: The MTA maintained strong commitment to implementing CD throughout the life of the RMTF-funded project. The Ministry of Finance (MOF) became disinterested in seeking tax policy assistance, although they remained supportive of CD assistance for the MTA. Going forward, the MTA agree that core capabilities around filing, payment, correct reporting, and dispute resolution will need to develop to a comparable level as for capabilities in compliance risk management (CRM) and data analytics, especially in relation to the large market, which contributes over 70 percent of revenue. Future improvements in tax to GDP, from revenue administration improvements, may decline without future legislative or policy revisions. • Tax collected (excluding social security contributions - SSC) increased 83.3 percent from MNT 8,724 bn to MNT 15,993 bn between 2019 and 2023. • Tax to GDP (excluding SSC) increased from 22.5 percent to 27.9 percent between 2019 and 2023. • Tax administration legislation updated, and interpretation guides for taxpayers and tax officials created. • Substantial development in CRM and data analytics capabilities. Formation of Large Taxpayer Office (LTO). Use of market segmentation and compliance improvement plans. • Expanded and improved relationships between the MTA and the Central Bank (anti-money laundering) and Customs (Customs-Tax cooperation) also saw coordination of activities with LEG and the JSA funded CD for the Customs administration. • Donor cooperation and coordination forum (MTAG) established, allowing for deconfliction and complementary CD between IMF, ADB, JICA, and OECD. • Rapid, just in time, CD on business continuity during the COVID-19 pandemic was implemented well by the authorities and used to create an IMF technical note for the benefit of all tax administrations. • Tax Administration Diagnostic Assessment Tool (TADAT) assessment undertaken in 2022. Baseline values captured, and the lower scoring areas have been used to guide subsequent CD requests. The authorities have committed to a future TADAT assessment. • The MTA undertook a guided VAT gap self-assessment, which was validated by FAD. FAD also confirmed that the MTA has the capacity to undertake a corporate income tax gap assessment. • Senior MTA leaders have undertaken VITARA strategic management training and have requested assistance in reviewing the 2021-2024 strategic plan and developing a 2025-2028 strategic plan. Transition from RMTF to GPFP? Y Project endorsed in January 2024 GPFP SC and comprises revenue administration and spending policy components.

PARAGUAY (WDH) FINAL ANNUAL PROGRESS REPORT	
Project Name: Revenue Administration Reform (RMTF) Project Manager/s: Rojas Hidalgo, Enrique Javier Project dates: 5/1/2020 - 4/30/2024	
Key Results in full year FY24: The Paraguayan National Tax Revenue Directorate (DNIT) has made some progress in its modernization process since FY23: in August 2023, the DNIT is created as a merger of the tax and customs administrations and a new organizational structure is in place; e-invoicing is used by 3,506 taxpayers who have issued more than 600 million invoices; DNIT successfully completed a VAT gap assessment for 2014–2021 using the IMF's RA-GAP methodology; DNIT is able to annually monitor the extent of the VAT gap through this standardized tool (two officials were certified by taking the online VAT gap course to sustain the assessment practice going forward); and the customs division has made good progress in process automation, trade facilitation, and transparency. The decision to merge the tax and customs administrations into a single revenue agency has interrupted the technical assistance that had been provided to the customs administration. However, close communication has been maintained with the Inter-American Development Bank (IADB), which will finance the modernization reforms of the new revenue agency. To this end, it has been agreed that FAD will support the CD development of customs officials and provide guidance to help define new governance and management arrangements, updating corporate processes, procedures, and strategies, such as the development of a compliance improvement plan to address customs risks seeking to optimize resources and generate synergies with the tax administration. Key Results over the full project period: Although there have been very significant advances since the beginning of the project, the DNIT still requires actions over several fronts to consolidate its modernization efforts and increase the tax-to-GDP ratio (one of the lowest in the region). Some key results are: • A 2020-2023 strategic plan was developed, and an aligned operational plan is published annually. • The taxpayer registry system and online applications were simplified and strengthened. • Expansion of the Tax Base: More than 392,000 new taxpayers registered in the Single Taxpayers Registry (RUC), totaling around 1,075,000 taxpayers registered today. • Online collection through banks and other similar entities has been fully implemented. • Successful design, development, and implementation of e-invoicing in Paraguay. • A pilot compliance risk management plan applied that involves 1,000 most relevant taxpayers. • Tax administration successfully completed a VAT gap assessment for 2014–2021 using the IMF's RA-GAP methodology and now can annually monitor the extent of the VAT gap through this standardized tool. • Incipient and auspicious progress in strengthening collection processes and audit process by applying risk management and segmentation. • Several workshops were deployed related to: Facilitation and Assistance to Taxpayers as a tool for Compliance Risk Management; Development and implementation of e-invoicing; Art State in Compliance Risk Management; and Organization and management of Large Taxpayers. • Several meetings have been held in conjunction with the IADB, to hear from the new authorities what their technical assistance priorities are, which has been very useful in the preparation of the new GPFP Paraguay project. Transition from RMTF to GPFP-Y Project endorsed in January 2024 by the GPFP SC will start in May 2024.	

PHILIPPINES (APD) CLOSED IN FY24: FINAL ANNUAL PROGRESS REPORT
Project Name: CD on Tax Treaty Negotiations and Other International Taxation Areas Project Manager/s: Kiyoshi Nakayama Project dates: 7/1/2019-8/31/2023
Key Results in full year FY24: A one-week workshop was held in Manila, providing hands-on capacity development on transfer pricing and on dispute resolution of double taxation cases. It covered the basics of international taxation rules, transfer pricing, and the mutual agreement procedure (MAP) mechanism, and showed how to use commercial databases in selecting comparables for transfer pricing analysis. A mock MAP negotiation exercise was also undertaken. The workshop was attended by 50 officials from the Department of Finance (DoF) and the Bureau of Internal Revenue (BIR). Key Results over the full project period: The project concluded and was closed with a closing report submitted in the mid-year FY24 report. The new GPFP project endorsed will expand on the CD delivered through the RMTF. Transition from RMTF to GPFP? Y Project endorsed in January 2024 GPFP SC covering RM I and RM II

RWANDA (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Rwanda-FAD-Revenue Administration-FY21 Project Manager/s: Masilela, Dumisani and Baar David. Project dates: 7/1/2019 - 4/30/2024
Key Results in full year FY24: • Rwanda Revenue Authority (RRA) implemented the New Operating Model (NOM) as the key anchor for the MTRS revenue administration reforms. • RRA designed new software architecture for their core Information Technology (IT) tax system, e-tax, based on the microservices prototype. • RRA also developed Standard Operating Procedures (SOPs) for the new system enhancements. • An IT and Digital Transformation Strategic Plan for 2023-2026 was developed in alignment with the RRA's overall business objectives. Key Results over the full project period: • Rwanda developed and is implementing its first MTRS for the period FY2021/22 to 2023/24 (MTRS 1). • IT Enhancements over the MTRS period supported under the Gov-Tech Program as above. • RRA achieved 13.4 percent growth in nominal terms on average for the period 2018/19 to 2022/23 and achieved collections above the MTRS projections. ‘ • RRA developed a comprehensive Compliance Improvement Plan covering all tax types and all compliance areas and have been publishing it over the MTRS period. Developed Tax Gap analysis capacity through several workshops. Transition from RMTF to GPFP – Y Project endorsed in January 2024 by the GPFP SC.

SÃO TOMÉ AND PRÍNCIPE, AFR
FINAL ANNUAL PROGRESS REPORT

Project Name: VAT Administration Reform RMTF

Project Manager/s: Pecho, Miguel

Project dates: 1/1/2021 - 4/30/2024

Key Results in full year FY24:

The authorities' interest in the project slowed down over time, reflecting their low capacity to absorb FAD recommendations and resource limitations to put them into practice. The change of administration after the elections also slowed interest due to changing institutional priorities. However, the biggest achievement in FY24 was undoubtedly the introduction of the VAT in June 2023, a long-awaited structural benchmark of past IMF programs, which was not exempt of a series of implementation failures such as weak invoicing controls, almost negligible outreach and education campaigns, continued changes in the VAT design after its introduction, unreadiness to effectively enforce VAT filing and payment obligations, and out-of-the-system VAT refund processing.

Key Results over the full project period:

The project served its purposes of completing several prerequisites for the introduction of the VAT. Firstly, knowledge and capabilities of tax officials for a complex tax such as the VAT were increased significantly. Secondly, it was possible to ensure paperless VAT management with the implementation of an IT solution sponsored by the AfDB but fully defined by FAD. Thirdly, despite the ups and downs, a tool for managing VAT invoices was introduced and refined over time. Finally, the project formulated an action plan for the first months of VAT operation with a view to ensuring compliance with tax obligations, combining preventative and corrective actions.

Transition from RMTF to GPFP? N

SENEGAL (AFR) FINAL ANNUAL PROGRESS REPORT	
Project Name: Senegal: Mobilizing revenue through a simpler tax system and a stronger revenue administration Project Manager/s: Ossa, Rene Project dates: 5/1/2019 - 4/30/2024	
Key Results in full year FY24: Significant advancements are noted on the digitalization front with the computerization of additional tax obligations (e.g., land registry fees, stamps fees) and the extension and gradual establishment of existing modules (e-tax, m-tax and “mon espace perso”). The following indicators therefore developed positively: (1) the on-time filing rate improved by 60 percent for medium enterprises, (2) the on-time payment rate increased by 14 percent, (3) revenues collected from stamps fees jumped by 300 percent, (4) active taxpayers accounted for 31 447 (April 2024), an increase of 30.2% from April 2023 (24 149). Little progress on Tax Policy, as the prospects for new structural revenue measures were dim in an election year.	
Key Results over the full project period: • The authorities made effective use of the RMTF project with notable progress. Key results include: • Tax-to-GPD increased from 16.2 to 18.3 over the period. • Adoption of a Medium-Term Revenue Strategy (MTRS). • Development of a modern tax IT system with adequate interconnection capacity for other government agencies (customs, treasury department...). • Provision of online platforms adapted to taxpayer’s segments capacities (etax for large and medium-sized taxpayers, “Mon Espace Perso” (MEP) and m-tax for individual and small businesses). • Improved interactions between stakeholders through API-Messaging systems. • Provision of systems for staff to telework. • Development of a single electronic payment platform (unified e-payment system) to secure revenue collection process. • The authorities agreed to grant a pre-eminent coordination role on tax policy guidance to the Legislative unit of the Tax Department, thus improving coordination among the different institutions involved.	
Transition from RMTF to GPFP? Y Project endorsed in January 2024 GPFP SC	

SIERRA LEONE (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: SIERRA LEONE: Embracing Reform to Revenue Mobilization (RMTF) Project Manager/s: Masilela, Dumisani and Devlin, Dan. Project dates: 5/1/2017 - 4/30/2024
Key Results in full year FY24: • A draft MTRS was approved by Cabinet in 2023 with a target to raise the Tax-to-GDP ratio to 10 percent over a five-year period. • Actions included in the MTRS were implemented in the 2024 Finance Act, drawing on tax policy CD support. • The National Revenue Authority (NRA) developed its Strategic Plan for 2023 to 2027 to align to the MTRS. • The NRA also commenced development of their compliance improvement plan for large taxpayers, focusing on specialized sectors and high net-worth individuals. Key Results over the full project period: • Sierra Leone's first MTRS, covering the period FY2023 to 2027, approved. • Modernization Reform Implementation Framework developed, and Modernization and Enterprise Risk Management Department (MERD) set up to coordinate reforms and mobilize donor support. • New Integrated Tax Administration System (ITAS) developed with World Bank support, which will support reforms in Compliance Management. • Data analytics capacity developed. Transition from RMTF to GPFP – Y Project endorsed in January 2024 by the GPFP SC.

TUNISIA (AFR) FINAL ANNUAL PROGRESS REPORT	
Project Name: Tunisia-FADT1-Tax Policy-TXP-FY23-1 / Rebalancing Direct and Indirect Taxes Project Manager/s: Patrick Petit Project dates: 05/02/2022 - 4/30/2024	
Key Results in full year FY24: • Cigarette excise taxes were increased. • Inventory and rationalization strategy on small taxes completed. • Revenue potential and reform strategy identified for excise taxes. • Preliminary analyses completed for VAT, along with main reform axes. • Continued technical cooperation to advance analytical work, notably with significant sharing of large individual-level taxpayer data (Customs, VAT, PIT). • VAT analyses are being finalized and PIT preliminary analyses to be finalized by end-June 2024.	
Key Results over the full project period: Aside from a scoping mission in August 2022, see above, as project started with first mission in March 2023 (excise taxes).	
Transition from RMTF to GPFP? - Y Project endorsed in January 2024 GPFP SC. First GPFP-funded mission in June 2024 (VAT, PIT, CIT). Second mission planned for February 2025.	

UZBEKISTAN (MCD) FINAL ANNUAL PROGRESS REPORT
Project Name: Tax System Reform in Uzbekistan Project Manager/s: Michielse, Geerten (Tax policy); Koukpaizan, Vincent de Paul (Revenue administration) Project dates: 1/12019 – 4/30/2024
Key Results in full year FY24: Revenue Administration (Modules 1, 3, 4). A TADAT assessment evaluated the health of key components of the tax administration system and its level of maturity. A draft strategy 2024-30, including plans to address the weaknesses identified by the TADAT assessment, was developed. Continued work to further improve the effectiveness of the tax administration organization—reform of the field office network, centralization of the audit function, establishment of a High Net Wealth Individual unit. Establishment of a compliance risk management steering committee, and development of compliance improvement plans for high-risk business sectors. Improved taxpayer compliance through extensive use of e-processes and implementation of IT-based tax audit tools. Tax Policy (Module 2). No activities nor new developments. Key Results over the full project period: • The tax-to-GDP ratio increased from 16.25 percent (in 2018) to 18.82 percent (in 2021) but decreased to 17.30 percent (in 2023). • A broad-based VAT was introduced. • A tax policy unit was established, and analytical capacity developed. • A micro-simulation model (MSM) for business taxation was developed. • The first medium-term tax administration reform strategy was approved by presidential decree and a multi-year planning principle was adopted and implemented. • A function-based tax administration organizational structure was adopted and implemented. • A modern large taxpayer unit was established. • A VAT gap estimation was conducted. • Compliance risk management approach was introduced and strengthened. • An audit moratorium imposed in 2017 was lifted and new risk-based audit programs developed. • VAT credits are refunded on a regular basis using an automated system. Transition from RMTF to GPFP? Y Project endorsed in January 2024 GPFP SC, including an expansion into customs administration.

ZAMBIA (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Zambia Revenue Administration (RMTF) Project Manager/s: Rojas Hidalgo, Enrique Javier Project dates: 6/15/2023 - 4/30/2024
Key Results in full year FY24: Relevant events and developments occurred in the Zambia Revenue Authority (ZRA) during the FY24, include: • Two working groups created, fully dedicated to implementing e-invoicing and the new VAT control model; • Specifications of its VAT control model project generated, so this document (called “Project Initiation Document’ and pending approval) contains all the critical elements needed to implement the 10-step action plan designed by FAD to improve VAT compliance; • With assistance and support from FAD—successfully carried out a study tour to tax administrations of Chile and Peru during October 2023, in order to collect experiences for improving its VAT control model, e-invoicing, and mining tax compliance; • A new operating model for a single Large Taxpayer Office came into effect in January 2024; and • e-invoicing pilot ended in February 2024, and as of today 1,495 taxpayers are participating in some of the solutions (Desktop, Online, Mobile App, and Tablet) offered by the ZRA. Key Results over the full project period: The same as above. Transition from RMTF to GPFP – Y Project endorsed in January 2024 GPFP SC will start in June 2024.

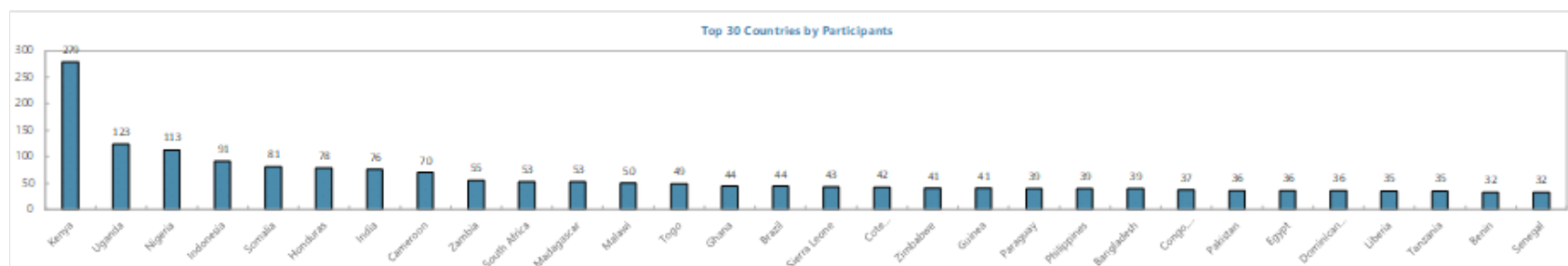
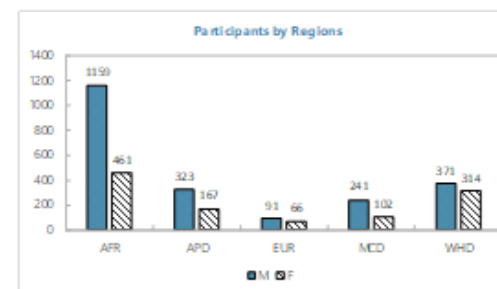
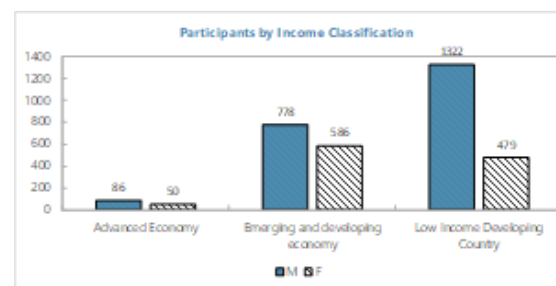
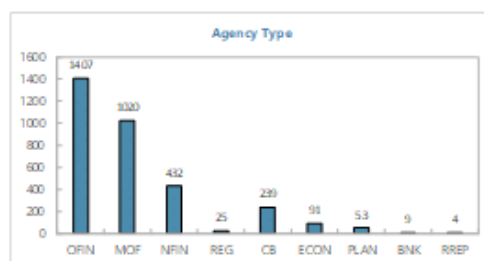
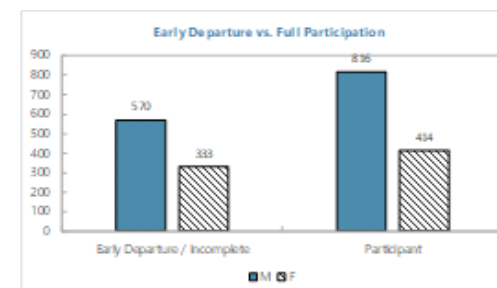
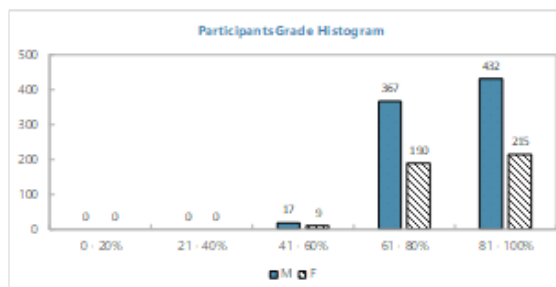
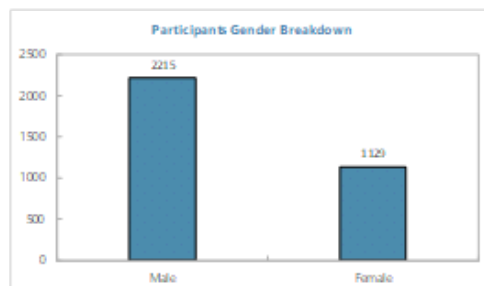
ZIMBABWE (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: ZIMBABWE: Foundations for Sustainable Tax Compliance Project Manager/s: Banda, Priscilla Project dates: 7/1/2019 - 4/30/2024
Key Results in full year FY24: With FAD support the ZIMRA reprioritized projects and adopted a phased approach to the ITAS implementation. The ZIMRA has launched Phase 1 of TaRMS. Phase 1 includes the following modules: (i) User management; (ii) Taxpayer registration; (iii) Taxpayer accounting; (iv) Revenue accounting; (v) Returns processing; (vi) debt management; (vii) Payment processing; and (viii) refunds management. To support effective interactions with taxpayers, the old BPN number has been replaced with a new Taxpayer Identification Number (TIN). A self-service portal is now available for taxpayers to interact and access e-services such as online registrations and all registrations for taxes are on the portal. Stakeholder engagement has been rolled out to support implementation of the new system. Progress has been made with CRM planning and monitoring is strengthened. A new corporate Risk Management and Compliance Division (CRMCD) oversees CRM planning and monitoring, an executive Risk Sub-Committee (ERSC) oversees risk management work. A 2023/24 Compliance Improvement Plan (CIP) is completed and being implemented. Key Results over the full project period: ZIMRA has made considerable progress in implementing reforms with support from FAD through the Revenue Mobilization Thematic Funded (RMTF) Project. Notable achievements include: (i) carrying out a full review of the organization; (ii) establishing a modernization governance framework and setting up a reform office; (iii) implementing segmentation of taxpayers into large, medium and small taxpayers; (iv) setting up a headquarters function within the Domestic Taxes Division; (v) strengthening the core processes in taxpayer compliance with a futuristic view of the anticipated implementation of the integrated Tax administration System (ITAS), including improving taxpayer services and strengthening the registration function; (vi) adopting a framework for Compliance Risk Management (CRM) to encourage voluntary compliance and strengthening the self-assessment regime; (vii) developing a debt management strategy; and (viii) implementing a new information technology (IT) tax system, Tax and Revenue Management System (TaRMS). Transition from RMTF to GPFP - Y Project endorsed in January 2024 GPFP SC. CD implementation is supported by RCDC.

MTRS Design and Implementation (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: MTRS Design and Implementation (MTRS) Project Manager/s: Masilela, Dumisani Project dates: 12/13/2022 - 4/30/2024
Key Results in full year FY24: Key Progress in FY24: • Ethiopia – The final draft National Medium Term Revenue Strategy was produced and document is ready for Cabinet approval. • Kenya – Cabinet approved the Medium-Term Strategy covering the period 2024/25 to 2026/27. Implementation commenced in January 2024. • Rwanda - MTRS Implementation progressed well, with Rwanda Revenue Authority launching their New Operating Model. Approval of Rwanda MTRS in May 2022 • Uganda - MTRS implementation recovered well from the Covid setback. The current strategy ends in 2023/24 and the process to revamp it was agreed. Key Results over the full project period: Kenya - MTRS incorporated into PFM reform agenda. Rwanda – MTRS integrated into the planning framework. Tax to GDP increased by 0.2% Uganda – MTRS Coordination improved; Revenue to GDP growth to a projected 15.7% in 2023/24 Transition from RMTF to GPFP? Y Project endorsed for LTX and integrated into country projects in January 2024 GPFP SC – expansions to other countries is anticipated (including Uganda not presented in January).

Regional Digitalization - CAMEROON, RWANDA, SENEGAL (AFR) FINAL ANNUAL PROGRESS REPORT
Project Name: Regional Digitalization Project (RMTF) Project Manager/s: Mani Onana, Flavien Serge Project dates: 7/25/2022 - 4/30/2024
Key Results in full year FY24: Senegal. Significant advancements are noted on the digitalization front with the computerization of additional tax obligations (e.g., land registry fees, stamps fees) and the extension and gradual establishment of existing modules (e-tax, m-tax and “Mon Espace Perso”). The following indicators therefore developed positively: (1) the on-time filing rate improved by 60 percent for medium-sized enterprises, (2) the on-time payment rate increased by 14 percent, (3) revenues collected from stamps fees soared by 300 percent, (4) active taxpayers accounted for 31 447 (April 2024), an increase of 30.2 percent from April 2023 (24 149). Cameroon. Support has been provided to implement the new core tax IT system and the following modules are ready to be used: (1) Single Sign-On, (2) Payment; (3) Secured tax clearance certificate; (4) Central register of beneficial owners (5) Data repository; (6) Datawarehouse; and (7) Incident management system (Helpdesk). All these constitute the basis for a new integrated core tax system. Rwanda. Support was provided to the Rwanda Revenue Authority (RRA): (1) A new software architecture was designed for the core Information Technology (IT) tax system, e-tax, based on the microservices prototype; (2) Standard Operating Procedures (SOPs) were developed for the new system enhancements; (3) An IT and Digital Transformation Strategic Plan for 2023-2026 was developed in alignment with the RRA's overall business objectives. Key Results over the full project period: Senegal. Authorities made effective use of the RMTF project with notable progress. Key results: • Tax-to-GPD ratio increased from 16.2 to 18.3 over the period. • Adoption of a Medium-Term Revenue Strategy (MTRS). • Development of modern tax IT system with adequate interconnection capacity for other government agencies (e.g., customs, treasury department) and provision of systems for staff to telework. • Provision of online platforms adapted to taxpayer segments capacities (etax for large and medium-sized taxpayers, “Mon Espace Perso” and m-tax for individual and small businesses). • Improved interactions between stakeholders through API-Messaging systems. • Development of a single electronic payment platform (unified e-payment system) to secure revenue collection process. Cameroon. Encouraging progress was made during the RMTF project: • Data from the taxpayer register was sanitized: of the 7,422,191 initial TINs, only 3,332,539 were retained as the basis of the taxpayer register, with 497,301 of the retained being linked to at least one tax return. • Capacity on the international norm ISO 27002 Lead Manager provided to 8 IT division’s staff. • The register of beneficial owners is made operational since March 2024 (416 declarations to date). • The online incident management system (Helpdesk) is available. Rwanda. The focus was made on the performance of the existing core IT tax system, etax: • IT Enhancements over the MTRS period supported under the GovTech Program (Capacity building on stress and load testing of the performance of etax, etc.) Transition from RMTF to GPFP? Rwanda and Senegal: projects endorsed in January 2024 GPFP SC; Cameroon: project is concluded.

Revenue Forecast and Analysis (RFax) – Training Course FINAL ANNUAL PROGRESS REPORT
Project Name: Building Tax Policy and Revenue Forecasting Capacity Project Manager/s: Benitez, Juan Carlos, Mengistu, Andualem Project dates: 5/1/2017-4/30/2024
Key Results in full year FY24: Four offerings of the Spanish and French versions of the RFax were available to participants worldwide in FY24. The courses attracted 508 participants (312 actively participated in the French version and 196 in the Spanish one) predominantly from Sub-Saharan African (50 percent) and the Western Hemisphere countries (42 percent), achieving the purpose of reaching predominantly French and Spanish speaking countries. The passing rate averaged 50 percent in both courses. Key Results over the full project period: Since its launch, there have been 12 offerings of the RFax course in its English, Spanish and French versions. The English version was rolled-out in the fiscal year 2022 and the Spanish and French contents of the course were adjusted to facilitate absorption of contents by participants in non-English speaking countries, and rolled-out during the fiscal year 2024. The RFax course has had 8,883 registered participants throughout its lifetime, with 3,343 active participants, of which 68 percent were government officials and a third of total participants were female. Approximately 95 percent of active participants belonged to low-income developing countries (51 percent) and emerging and developing economies (44 percent). From a regional perspective, the majority of active participants were located in Sub-Saharan Africa (42 percent), followed by Western Hemisphere (22 percent) and Asia and the Pacific (17 percent). Kenya had the highest number of active participants (279), followed by Uganda (123), Nigeria (113), Indonesia (91) and Somalia (81). The course is being streamlined into the continuing CD delivery and a new project through the GPFP is not anticipated in the short term. Countries that have requested CD on revenue forecasting have been encouraged to complete the online course prior to engaging with the Fund. In some cases, select RFax material have been used as a reference for the development of country-tailored revenue forecasting and policy analysis workshops. RFax has supported CD in the following countries: Eswatini, Angola, Kenya, Somalia, Mali, The Gambia, Panama, Cambodia, China, Curacao, India, South Korea, the Philippines and regional outreach in Sub-Saharan Africa and south-east Asia (through the IMF's Capacity Development Office in Thailand). It has also been discussed extensively with Slovenia and North Macedonia for potential capacity building in tax expenditures and setting up tax policy units. The course is expected to support CD in Lesotho in the following months. Transition from RMTF to GPFP? N

Revenue Forecast and Analysis (RFax) – Training Course Select Statistics - Overall



VITARA - Training
FINAL ANNUAL PROGRESS REPORT

Project Name: VITARA

Project Manager/s: Kulcsar, Tamas

Project dates: 05/1/2019 - 4/30/2024

Key Results in full year FY24:

The Virtual Training to Advance Revenue Administration (VITARA) project released three new English online courses and a translated online module in FY24 comprising: Performance Management, Audit, and Enterprise Risk Management modules (all English), and Organization (Org) module (Arabic). Content development of Taxpayer Registration and Information Technology and Data Management modules has progressed significantly; expected to be released by H1FY25. Development of the next three modules, Taxpayer Services, Filing and Payment, and Debt Management, has begun.

Two new reference guides have been published: *Reform Management Fundamentals* and *Reform Management Specific Topics*.

In FY24, VITARA trained 3815 course participants (70 percent of whom were government officials), a 13 percent increase over FY23. Average pass rate (across all courses) was 75 percent, while the average learning gain reached 14 percent. Average course satisfaction ratio has remained very high (4.58/5). Most participants joined from Africa (40 percent), followed by enrollments from Europe (20 percent), Western Hemisphere (16 percent), Middle East (14 percent), and Asia (10 percent). Roughly 83 percent of the participants were from Emerging Market Economies and Low-Income Countries. Around 42 percent of participants were female (45 percent for government officials) and 85 percent have bachelor or higher university degree (93 percent in the case of government participants).

The 3815 participants represent: 70 percent of all participants enrolled in online modules provided by the IMF Fiscal Affairs Department (FAD) and 13.6 percent of all participants of IMF online modules.

Key Results over the full project period:

VITARA portfolio has grown to 17 modules, consisting of 10 English and 7 translated courses.

- English modules launched are: Strategic Management (SM), Reform Management Fundamentals (RMF), Reform Management Specific Topics (RMS), Organization (Org), Institutional Governance (IGO), Human Resource Management (HRM), Compliance Risk Management (CRM), Performance Management (PM), Audit, Enterprise Risk Management.
- Translated modules launched are:
 - SM, RMF, RMS – Spanish
 - SM, RMF, RMS – French
 - Org – Arabic.

The remaining eight English modules of the VITARA curriculum will be developed by FY27. The full online modules are complemented by several microlearning videos and summer courses.

New IMF publication series (Reference Guide) has been designed and launched based on the VITARA modules. Downloadable/printable pdf versions of the SM, RMF, and RMS modules ensure easy and free access to the content of the modules. Additional guides have been developed (CRM, Org, IGO, HRM, PM, Audit) and will be published soon.

Since the release of the first module in FY22, the program has welcomed **more than 11000 participants**; 85 percent from Emerging Market Economies and Low-income Developing Countries. Approximately, 45 percent of participants were from Africa, followed by participants from Western Hemisphere (17 percent), Asia (14 percent), Europe (14 percent), and the Middle East (10 percent).

The IMF has increasingly utilized VITARA content and online modules during its in-person and blended CD activities. IMF RCDC and long-term experts led the way in disseminating and using

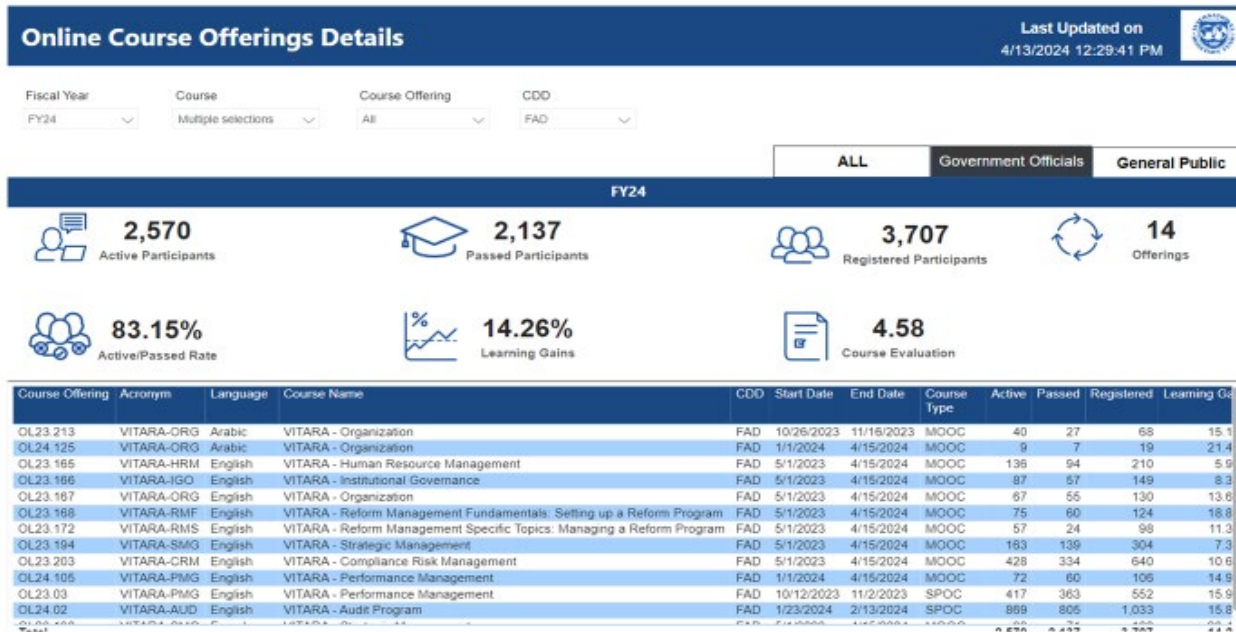
VITARA as part of their CD activities. Several dedicated VITARA workshops took place over the years. Prior to the face-to-face events, officials undertook VITARA modules. Blending various modalities enhanced the effectiveness of IMF CD. Online training gave traction and supported more advanced and tailored technical assistance programs. VITARA also facilitates IMF internal knowledge management and quality assurance efforts, supporting consistent guidance and shorter CD reports.

Transition from RMTF to GPFP? Y

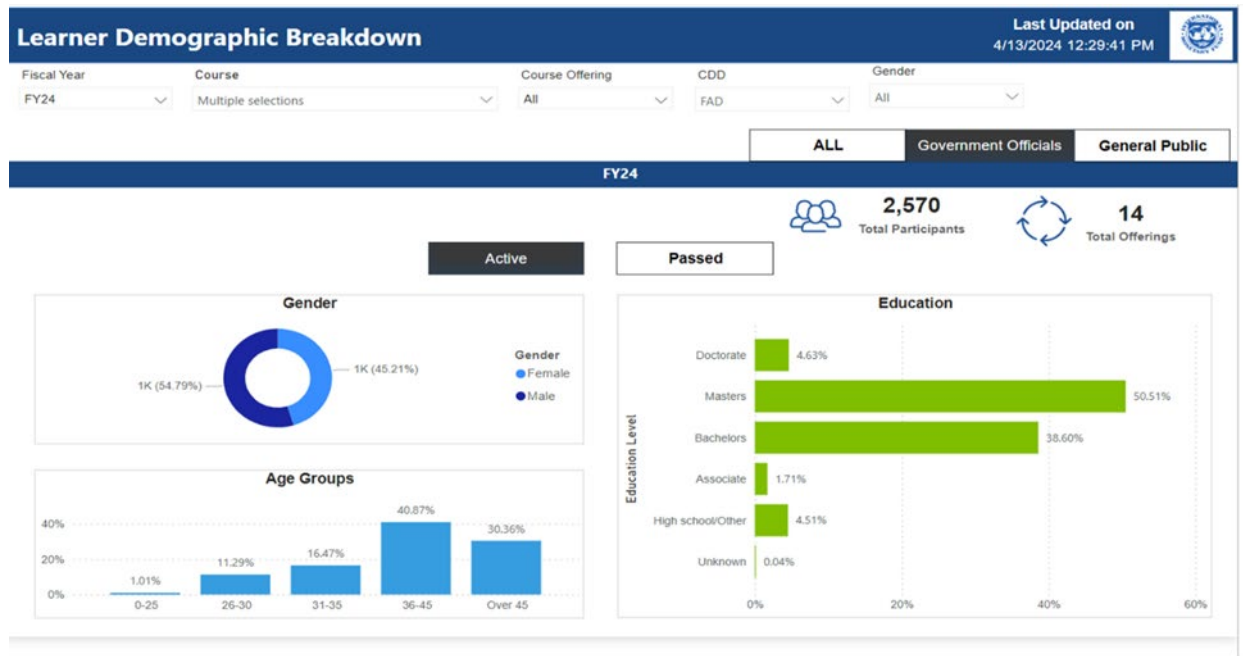
Project activities for FY24-FY25 endorsed in January 2024 GPFP SC. Additional proposal will be submitted to ensure the original work program can be finalized by FY27. Translation of modules and guides into additional languages also requires further funding in the future.

VITARA Select Statistics for FY24

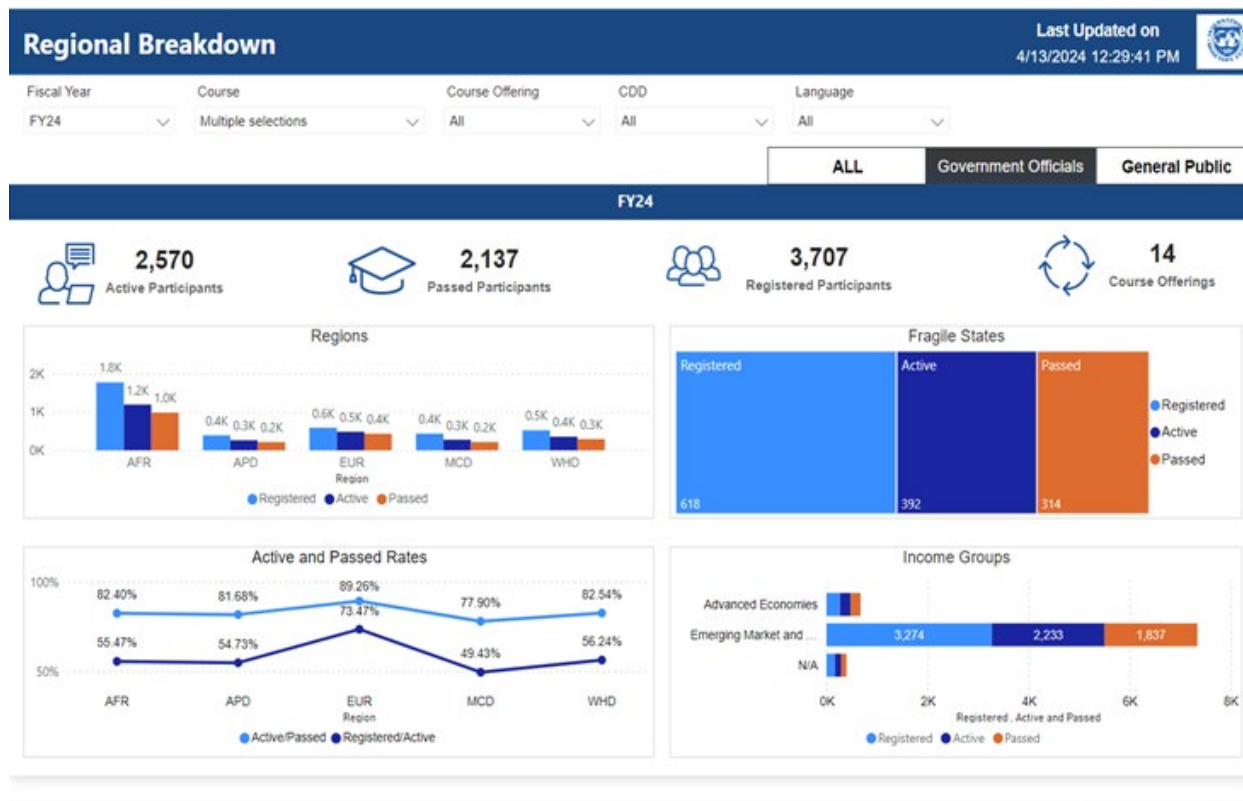
FY24 all VITARA courses – government officials only. 67% of total participants.



**FY24 – all VITARA courses – gender, age and education breakdown – government officials:
45% female participants**



**FY24 – all VITARA courses; government officials; geographical and income group classification.
86% LIDCs and EMEs. 48% AFR, 12% AFR, 20% EUR, 12% MCD, 16% WHD, 12% APD**



**ISORA/ISOCA
FINAL ANNUAL PROGRESS REPORT**

Project Name: A&D RAFIT (ISORA/ISOCA) Annual Surveys for tax (ISORA) and customs (ISOCA)

Project Manager/s: Masters, Andrew; Gavin, Elizabeth

Project dates: 7/1/2016 - 4/30/2024

Key Results in full year FY24: ISORA 2022 data collection was completed, the data finalized, and the results published on the portal. Two new features of the data published were implemented, that should contribute to wider use of ISORA data:

- Data for all ISORA participants (barring four countries – Armenia, Benin, Burundi, and Tanzania) were releases to the public for FYs 2014 to 2017 ([RA-FIT Historical Data - Using Historical Data - ISORA \(rafit.org\)](#)).
- The thematic tables for FYs 2018 to 2021 were published in six languages ([RA-FIT Data-Thematic Tables - English - ISORA \(rafit.org\)](#)).

The ISORA 2023 questionnaire was finalized and implemented on the data collection platform, along with the development of new guides and glossaries (in English, French, Spanish). 171 administrations began data on the data collection platform, and the IMF anticipates that data for a record 166 administrations will be included in the final dataset once data quality review is complete.

The IMF ran four in-person ISORA 2023 training workshops as well as two virtual workshops, reaching over 80 tax administrations. The purpose of these workshops was to:

- Equip ISORA participants with technical and subject matter knowledge to complete ISORA 2023 accurately and consistently.
- Encourage use of ISORA data by participating administrations, through sharing information on the ISORA portal, data tools, and examples of analysis of ISORA data.
- Stimulate a virtuous cycle of improved data quality and growing use of ISORA data by tax administrations.

The workshops demonstrations of data tools, the ISORA portal, and accessing the on-line data collection platform. Space was provided for discussion, and peer-to-peer learning. The five-day in-person workshops included small group discussions on various topics, with plenary feedback. The Latin American workshop included country presentations on how administrations organized their completion of ISORA and how ISORA data are used. A key observation was the range of ability of participants in respect of using ISORA data.

Key Results over the full project period:

- Comprehensive, comparable time-series data was collected on the practices, structural foundations, and performance of tax administrations for nine fiscal years (FY 204 to FY 2022) and these data are available to tax administrations, CD partners, and the public.
- 181 tax administrations have participated in ISORA, with 116 participating in every round. The quality of data provided has improved over time, especially from participating LIDCs.
- ISORA data are used by all ISORA partners, and are being used by tax administrations in planning, contextualizing their performance, and in comparative reporting.
- Learnings from the round of ISOCA conducted in partnership with the WCO will inform the design of a new survey of customs administration, to build a comparative database on customs administrations' practices, structural foundations, and performance.

Transition from RMTF to GPFP - Y

Project endorsed in January 2024 GPFP SC.

WoRLD - Tool
FINAL ANNUAL PROGRESS REPORT

Project Name: Strengthening the World Revenue Longitudinal Database (WoRLD)

Project Manager/s: Verhoeven, Marijn

Project dates: 7/1/2020 - 4/30/2024

Key Results in full year FY24:

Revenue data for remaining countries in APD and WHD were compiled, and the revenue database was submitted to Area Departments for review. Arrangements were made for dissemination of the database using STA's iData platform and FAD's Revenue Portal. Publication of the database and an accompanying paper on WoRLD is prepared for the Annual Meetings of 2024.

Key Results over the full project period:

The revamped WoRLD database, providing consistent longitudinal revenue data across countries from IMF resources, was completed and prepared for dissemination at the Annual Meetings in October 2024. Key outputs include:

- The WoRLD database featuring data since 1990 for 15 revenue types for 74 countries.
- Consistency and accuracy were checked through data analysis and with country teams.
- Publication of the tool through STA's iData platform and FAD's Revenue Portal was prepared, enabling internal and external access to the database.
- An Excel-based analytical tool was developed to extract and visualize data, as well as conduct analysis of tax efficiency.

Transition from RMTF to GPFP? N

**Governance Framework for Revenue Administration – Analytical Work
FINAL ANNUAL PROGRESS REPORT**

Project Name: Governance Framework for Revenue Administration

Project Manager/s: Masters, Andrew

Project dates: 5/1/2021 – 4/30/2024

Key Results in full year FY24: Work undertaken during FY24 included expanding the Governance and Integrity Measurement Areas (GIMAs). This involved breaking the areas down into relevant governance features that in turn each have checklists of questions that can be probed and measured in a standardized manner. An Excel sheet has been developed to allow scoring based only on Yes/No responses. These scores can be rolled up for a score per GIMA or rolled up for an overall score of governance and integrity within a revenue administration (both tax and customs). Most of the work undertaken in FY24 involved the development of the checklist questions.

Key Results over the full project period: The RAGIA builds upon the approach developed by at Annex 2.3 of the Fiscal Monitor of April 2019 (Annex 2.3). Six GIMAs have been identified, viz., (1) legal frameworks; (2) external governance; (3) human resource management; (4) organization, management, and decision making; (5) modern systems and processes for tax administration; and (6) modern systems and processes for customs administration. GIMAs 1 to 4 apply to both tax and customs administrations. Within each GIMA there are 7 to 9 governance features that probe specific aspects considered to represent good governance or are considered aspects that minimize the potential for poor integrity. To support the assessment of each governance feature, the RAGIA has a checklist of questions. There is also a description of the governance feature that describes its relevance to the governance and integrity assessment. Evidence-based measurement is incorporated. This is to support an objective assessment as far as possible. Most governance features have a single measurement requirement. A few governance features have multiple measurement requirements. Some measures are aligned with TADAT performance indicators, the rationale being that where appropriate, TADAT scoring (and previously conducted TADAT assessments) should be used rather than developing slightly different or alternative indicators, however, this is not always easy as TADAT is evaluating the tax system and its administration. Some indicators focus on efficiency whereas the RAGIA focusing very narrowly on governance and integrity. In cases where the indicator is relevant, and where the TADAT assessment is recent (e.g., less than three years prior), then the governance assessor may draw upon the TADAT evidence. It is likely that governance and integrity assessments will involve some situations where there is no clear conclusion from a standard of evidence. Though it is preferable to maximize objectivity, it is inevitable that the assessor will need to make judgements about the strength of the measure assessed. The RAGIA sets a standard for each measured item and the assessor selects from a scale of possible conclusions. The assessor indicates a level of agreement that a specified standard is met — “strongly agrees” (with the description of evidence), “agrees,” “is neutral,” “disagrees,” or “strongly disagrees.” An aggregation follows the scaled assessment of each measured item, allowing for an overall score to be determined, i.e., across all GIMAs. Much work has already been carried out on the development of the RAGIA tool. Further work needs to be done on fine-tuning GIMAs 4 and 5 – modern systems and processes for both tax and customs administration. Additionally, a scoring sheet using Excel is being developed that automates the scoring process based on “Yes/No” responses. Next steps involve, finalizing GIMAs 4 and 5, completing the scoring sheet, testing with several administrations considered to represent good practice regarding governance and integrity – to ensure that any variations to the identified good practices are also able to be assessed, and then to pilot in countries receiving revenue administration CD to fine-tune and revise as appropriate, checking for both consistency and comparability of assessment.

Transition from RMTF to GPFP? - Y

Project endorsed in January 2024 GPFP SC to continue work on this framework.

Artificial Intelligence (AI) Analytical – Small Project
FINAL ANNUAL PROGRESS REPORT

Project Name: Development of Technical Note on Artificial Intelligence

Project Manager/s: Aslett, Joshua

Project dates: 1/3/24 – 4/3/24

Key Results in full year FY24:

In response to multiple requests by country counterparts for assistance with the use of AI in revenue administration, this activity supported the development of a technical note titled '*Understanding Artificial Intelligence in Tax and Customs Administration*.' Led by three members of IMF headquarters staff, funding under the RMTF was used for the development of inputs from three highly qualified short-term experts. The paper has been completed in its first draft form. It comprises seven sections that range in topic from a basic introduction to AI to legal and ethical aspects of AI's use. Annexes to the paper include practical tools in the form of an example AI use policy, logic to help develop AI strategy, and a methodology to risk-assess AI use cases. The note is now circulating internally within the IMF's revenue administration divisions as part of the formal peer review process. The note will be presented externally for feedback at a regional event on May 29, 2024, organized by Uzbekistan with the support of the IMF's Caucuses, Central Asia, and Mongolia Regional Capacity Development Center (CCAMTAC). The event is expected to be attended by nine regional tax administrations. Publication of the note is targeted for October or November 2024.

Key Results over the full project period:

- The first draft of technical note has been produced.
- Peer review of the note among internal staff is underway.
- Presentation of the note externally at a regional event is scheduled.

Transition from RMTF to GPFP? N

GovTech Peer-to-Peer Webinar Series – Small Project

FINAL ANNUAL PROGRESS REPORT

Project Name: GovTech Peer-to-Peer Webinars

Project Manager/s: Wandja Fondja, Pierre Adrien

Project dates: 5/1/22 – 9/30/23

Key Results in full year FY24:

A forum to explore digital strategies for fiscal operations was established through a series of peer-to-peer (P2P) webinars as part of IMF's GovTech initiative. The webinar series was sponsored by the IMF Executive Director for the AfG1 constituency¹ and was designed to feature experience from country authorities across a range of digital solutions in fiscal operations and to foster P2P learning.

Key Results over the full project period:

From May 2022 to September 2024, a series of eight P2P virtual workshops were delivered covering many critical GovTech topics for AFG1's countries. Country experts from multiple backgrounds provided substantial content over the P2P webinar series including revenue authorities (Cabo Verde, Kenya, South Africa and Zambia.), IMF staff from FAD, Information Technology (ITD), Legal (LEG), and Monetary and Capital Markets (MCM), and experts from development organizations, including the World Bank and the African Development Bank. Topics covered in the series included:

- Digital readiness of countries and GovTech country strategies, opportunities, and challenges
- Leveraging digital technologies for revenue mobilization focused on revenue administrations.
- Designing, planning, and implementing financial management information systems
- Strengthening Social Protection and government-to-person (G2P) Framework for the Delivery of Social Protection Payments through Mobile Transfers
- Introducing digital money
- IT Solutions for Business Continuity
- Investing in Digital Infrastructure
- Lessons learned and FAD's view on the digitalization of the government fiscal operations and policy design.

On average, 120 participants engaged in the webinars. More than 82 percent of the countries that responded to the satisfaction survey indicated their high appreciation of the webinar, while more than 91 percent expressed strong interest in participating in future FAD GovTech events. Beyond the valuable P2P learning from presentations and discussions during the Q&A sessions, the digital platform has allowed country authorities to further develop bilateral relationships through the online collaborative tool, including chats, a who's who directory, and document folders created for this purpose.

Transition from RMTF to GPFP? N

¹ AfG1 countries: Angola, Botswana, Burundi, Eritrea, Eswatini, Ethiopia, The Gambia, Kenya, Lesotho, Liberia, Malawi, Mozambique, Namibia, Nigeria, Sierra Leone, Somalia, South Africa, South Sudan, Republic of Sudan, Tanzania, Uganda, Zambia, and Zimbabwe.

Pillar II International Tax – Analytical Small Project
FINAL ANNUAL PROGRESS REPORT

Project Name: How to respond to Pillar 2

Project Manager/s: Beer, Sebastian; Hanappi, Tibor

Project dates: 1/1/2024 - 4/30/2024

Key Results in full year FY24:

Finalized How To Note (HTN) describing the mechanics behind the Inclusive Framework's Pillar 2 (the global minimum tax), the state of implementation, and economic considerations that can shape country-specific tax policy responses.

Transition from RMTF to GPFP? N

Small project that is concluded with publication of the HTN.

Property Tax: How To Note – Small Project
FINAL ANNUAL PROGRESS REPORT

Project Name: HTN on Property Tax

Project Manager/s: Wen, Jean-Francois

Project dates: 06/23/2022 - 07/31/2023

Key Results in full year FY24:

The note on property taxes was completed and awaits approval from management for publication. The note provides a comprehensive treatment of reforming or introducing taxes on immovable property and on real estate transfers. It covers both tax policy and administration aspects and is expected to be useful for any country considering property tax reforms.

Key Results over the full project period:

The note on property tax was developed and drafted and is awaiting final approval and publication.

Transition from RMTF to GPFP? N

VAT Book: Analytical
FINAL ANNUAL PROGRESS REPORT

Project Name: VAT Book (RMTF)

Project Manager/s: Maria, David

Project dates: May 1, 2023 to April 30, 2024

Key Results in full year FY24: RMTF funding was used to support the development of four of the 20 chapters of the Book, i.e., Chapter 6 – VAT equity, Chapter 13 – VAT and small taxpayers, Chapter 17 – VAT fraud, and Chapter 18 – Management of VAT excess credits. Draft manuscripts have now been prepared after a review by internal experts. The draft manuscripts are currently being reviewed by the VAT Book Editorial Team and will be further subject to a review by external experts during the period July to October 2024 and also FAD management and the IMF's Communication Department. The Book is expected to be published and launched by the Annual Meeting of 2025.

Key Results over the full project period: N/A

Transition from RMTF to GPFP? Pending

TBD by December 2025, including the outreach and dissemination plans. It is likely that funds will be requested to support the book launch conference and regional outreach workshops.

**HAITI (WHD) – Scoping Project
FINAL ANNUAL PROGRESS REPORT**

Project Name: Haiti: Strengthen Taxpayer Identification and Segmentation

Project Manager/s: Ramarozatovo, Anthony

Project dates: 5/3/2022 - 4/30/2024

Key Results in full year FY24:

Remote and in-person activities during the off-site mission held in Panama City enabled: (i) finalization of the roadmap for the implementation of the new tax code, which will come into force on October 1, 2024; (ii) preparation of the tax administration reorganization; (iii) updating the tax administration reform strategic plan; (iv) preparing and implementing regulations for the new tax code; (v) updating administrative forms and documents; (vi) building the capacity of customs goods valuation agents; (vii) proposing a new organization chart for the customs administration; and (viii) proposing a series of measures to further reform the customs administration.

Key Results over the full project period:

- Securitization and compulsory use of the Taxpayer Identification Number (TIN)
- Publication of TIN database and the list of active taxpayers
- Tax-to-GPD increased from 5.3 to 6.4 percent over the period.
- Implementing regulations for the new tax code, and administrative forms and documents prepared.
- Customs goods valuation process strengthened.
- Tax and customs administrations organizational arrangements revamped.
- Tax and customs administrations strategic reform plan updated.

Transition from RMTF to GPFP? Y

Proposal will be submitted to the June SC.

**MADAGASCAR (AFR) – Scoping Project
FINAL ANNUAL PROGRESS REPORT**

Project Name: Madagascar – Scoping Mission

Project Manager/s: Wen, Jean-Francois

Project dates: 03/01/2023 - 4/30/2024

Key Results in full year FY24:

A scoping mission on international taxation was delivered in 2023, which focused on tax treaties, BEPS, and transfer pricing legislation. The activity formed the basis for legislative changes on transfer pricing in the Budget Law 2024 and ongoing capacity development.

A follow-up GPFP-funded CD activity occurred in 2024 that provided hands-on training on applying transfer pricing rules in practice and further assisted the authorities with formulating regulations on the obligations of companies to file information relating to transfer prices. In the medium-term, the scoping mission and its follow-up are expected to increase corporate income tax revenues.

Key Results over the full project period:

- Legislative changes on transfer pricing included in the budget law 2024.
- Capacity built in transfer pricing.

Transition from RMTF to GPFP? - Y

Project endorsed in January GPFP SC covering modules RM I and RM II

**WEAMU (AFR) – Scoping Project
FINAL ANNUAL PROGRESS REPORT**

Project Name: WEAMU– Scoping Mission

Project Manager/s: Ossa, Rene

Project dates: 9/15/2023-12/1/2023

Key Results in full year FY24:

Using Benin as an example, a remote scoping activity carried out a diagnosis on the current management of VAT within the region, covering the aspects of organizational and operational structure, computerization of procedures and communication to taxpayers. The activity formed the basis for a regional note on “VAT administration in WEAMU region” from the findings and recommendations of the diagnostic exercise. A follow up activity is pending subject to formal endorsement from WAEMU commission.

Key Results over the full project period:

Transition from RMTF to GPFP? – Pending

APPENDIX 2. LIST OF CD REPORTS

Country	Title	Report type	Authors	Language
Angola	Strategy and Organic Structure – Alignment Necessary to Ensure Institutional Efficiency and Effectiveness	STX	Antônio Lindemberg and José Tostes	Portuguese
Angola	Modernization of Income Taxation	TA Report	Alexander Klemm, Miguel Pecho, Sandro de Vargas Serpa, and David Wentworth	English
Benin	Benin: TADAT Performance Assessment Report	PAR	Anne-Claire Jarry-Bouabid, Nora Honkaniemi, René Ossa, Patrick Fossat, Pascal Ruganintwali, Hubert Vaubert et Olivier Sanz	English
Bolivia	Recommendations for a New Tax Code, Part 1 and Part 2	STX	Antonio Anson	Spanish
Bolivia	Strengthening Compliance Risk Management	STX	Gustavo Gonzalez Amilivia	Spanish
Bolivia	Enhanced Cooperation between Tax and Customs Departments		Fernando Díaz Yubero y Patricio Castro	Spanish
Bolivia	Enhancing Tax Arrears Management	STX	Patricia Arteaga	Spanish
Bolivia	Customs laws modernization	STX	Fanny Euran	Spanish
Bolivia	Tax Audit- strengthening desk audit-	STX	Antolin Lopez	Spanish

Country	Title	Report type	Authors	Language
Cabo Verde	Building the 2024/2027 Strategy	STX	Andre Brandao	Portuguese
Central African Republic	Administration fiscale - Elaboration et mise en oeuvre du plan de mobilisation de recettes	LTX	Sylvain Ngneba	French
Chad	Tax Administration – Assessing Reforms and Charting a Way Forward	TA Report	Rene Ossa, Pierre-Adrien Wandja Fondja, Bassirou Niasse, and Sylvain Ngneba	French
Cameroon	Contributing to the Implementation of Harmony 2	LTX	Serge Mani	French
Comoros	Advancing Tax Administration Reforms and Implementing Large and Medium Taxpayers Office	TA Report	Anthony Ramarozatovo, Olivier Benon, Michel Bua, Patrick Koidou, and Yves De Santis	French
Ghana	Supporting GRA Transformation Agenda	STX	Vinette Keene	English
Ghana	GRA ITAS Implementation Status	STX	Peter Norkunas	English
Ghana	TADAT Performance Assessment Report	PAR	Priscilla Banda, Joana Acquah, Moses Chamisa, Eileen Rafferty, and Willem Hemmen	English
Ghana	Next Steps in Developing and Implementing a Medium-Term Revenue Strategy	TA Report	Thabo Letjama, David Smith, Henry Gaperi, Maureen Kidd, Janos Nagy, Lee Burns, and Wyatt Grantt	English

Country	Title	Report type	Authors	Language
Guinea-Bissau	Human Resources and IT Selection for DGCI	STX	Decio Rui Pialarissi	Portuguese
Guinea-Bissau	Increased Voluntary Compliance with Tax Obligations	TA Report	Paulo Paz, Antónia Dias, Clair Hickmann, and Gustavo Figueiredo	Portuguese
Haiti	Advancing Tax and Customs Administration Reforms	TA Report	Anthony Ramarozatovo, Gilles Montagnat-Rentier, Vincent de Paul Koukpaizan, Olivier Benon, and Christian Bremmersch	French
Honduras	Tax administration in transition: Priorities for capacity development	TA Report	Juan Redondo, Alfredo Tijerina, Ignacio González and Patricia Arteaga	Spanish
Honduras	Enhanced Compliance through Comprehensive Risk Management	TA Report	Azael Perez, Selvin Lemus, Oscar Nieto and Miguel Tapia	Spanish
Honduras	Strengthening of Human Talent in the SAR	STX	Soledad Solana	Spanish
Honduras	Redesigning tax incentives management process	STX	Sylvia Saucedo	Spanish
Honduras	Management and control tax exonerations	STX	Lizandro Nuñez	Spanish
Lebanon	Tax and Customs Administration: An Urgent Need for Intervention	TA Report	Joshua Aslett, Frank Van Driessche, Robert Kokoli, John Middleton, Mohammad Al-Said	English/Arabic

Country	Title	Report type	Authors	Language
Lebanon	Administering Large Taxpayers: Compliance Strategy, Tools, and LTO Integration	TA report	Joshua Aslett, Frank Van Driessche, Rosen Bachvarov, John Middleton, and John Box	English/Arabic
Liberia	Implementing the Audit Capacity Strategy and Plan for 2023	TA Report	Margaret Gavaghan, Marianne Fitzgerald, and Sharon Porter	English
Malawi	The MRA Needs a Foundational Change	TA Report	Norris Miller, Idia Penane, Gordon Hawkes, Michael Hewetson, Ingrid Johnson, and Maureen Kidd	English
Malawi	Strengthening Telecommunication Sector's Tax Audit Capacity	STX	Andrew Gathuo Chege and Christopher Joseph Musumba Mwogeza	English
Malawi	Strengthening Malawi Revenue Authority's Leadership Capacity	STX	Damien Domenico Anciano	English
Malawi	Improving The Integrity of The Taxpayer Register	STX	Blerat Ukaj	English
Malawi	Supporting Tax Audit Effectiveness	STX	Brian Dawe	English
Malawi	Finalizing deployment of Msonkho Online	STX	Michael Hewetson	English
Mali	TADAT Performance Assessment Report	PAR	Anthony Ramarozatovo, Eva Kirch, and Laila Benchekroun	French

Country	Title	Report type	Authors	Language
Mali	Stage d'imprégnation de hauts cadres de l'administration fiscale malienne au sein de la direction générale des impôts du Maroc	TA Report	Anthony Ramarozatovo, Olivier Benon, Patrick Koidou et Roland Atanga Fongue	French
Mauritania	Diagnostic de la politique fiscale	TA Report	Rota-Graziosi, Grégoire, Benninger, Thomas, Brun, Jean-François, Caldeira, Emilie, et Fayçal, Sawadogo	French
Mongolia	Mongolia: Strengthened Enterprise Risk Management	STX	Torsten Cumberland Jacobsen	English/Mongolian
Mongolia	Mongolia: VAT Gap Self-Assessment Review	TA Report	Patricio Barra	English/Mongolian
Mongolia	Mongolia: Revenue Administration Gap Analysis Program (RA-GAP) - Readiness Assessment – CIT Gap	TA Report	Elena D'Agosto and Stefano Pisani	English/Mongolian
Mongolia	Mongolia: Responses to VAT Invoice Fraud	STX	Andy Ditchfield	English/Mongolian
Mongolia	Mongolia: Improvements in Compliance Products for the Large Market and HWI Sector	STX	John Box	English/Mongolian
Paraguay	Design of the Strategic Planning, Management Control, and Project Management Framework of the DNIT	STX	Angel Sanchez	Spanish
Paraguay	TADAT Performance Assessment Report	PAR	Enrique Rojas, Jimena Acedo, Marvin Cardoza, Sergio Leal, and Sebastián Paladino	Spanish

Country	Title	Report type	Authors	Language
Paraguay	Fortalecimiento de las Capacidades de Gerenciamiento y Gestion de Procesos de Negocios en la DNIT	STX	Sergio Leal	Spanish
Paraguay	Estructura Organizativa y Proceso de Fusion de la DNIT	STX	Fernando Diaz Yubero	Spanish
Rwanda	Strengthening the Core Tax IT System	LTX	Serge Mani and Pierre Jeannot Temga	English
Rwanda	Medium-Term Revenue Strategy Progress	TA Report	Faith Mazani, Dumisani Masilela, Kenneth Ochola, Rameck Masaire, Annette Chooi, Ezekiel Phiri, and Elizabeth Huckerby-Hoath	English
Tunisia	Vers une réforme de la TVA : observations préliminaires	TA Report	Vers une réforme de la TVA : observations préliminaires	French
Uganda	Domestic Revenue Mobilization Strategy Implementation Progress and Recalibration	TA Report	Faith Mazani, Dumisani Masilela, Annette Chooi, Ezekiel Phiri, and Yakomba Yavwa Authoring Departments	English
Uzbekistan	TADAT Performance Assessment Report	PAR	Vincent de Paul Koukpaizan, Najam Javaid, John Middleton, Go Nagata, and Stephen Vesperman	English
Uzbekistan	Tax Committee— Advancing Reform Post TADAT Assessment	TA Report	Vincent de Paul Koukpaizan, Supriyo De, and John Middleton	English
Zambia	Electronic Invoicing Project: Assessment and Technical Recommendations	STX	Newton Oller de Mello	English

Country	Title	Report type	Authors	Language
Zimbabwe	ZIMRA TARMS Implementation Review	STX	Peter Norkunas	English
Zimbabwe	Strengthening Compliance Training	STX	Michael John Lionel Hewetson	English
Zimbabwe	Strengthening Core Tax Administration Functions	STX	Robyn Clayton	English

APPENDIX 3. LIST OF CD DELIVERY

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Uzbekistan, Republic of	Uzbekistan-FAD-Revenue Administration-FY22-FY24	Single Country CD	Resident advisor - RA	LTX Assignment	Kaseliauskas, Modestas	05-01-23	04-30-24
Uzbekistan, Republic of	Uzbekistan-FAD-Revenue Administration-FY22-FY24	Single Country CD	Duty station-based Work - DS	HQ Desk Review Regular Check in with Authorities	Koukpaizan, Vincent de Paul Kocou	05-01-23	04-30-24
Uganda	Uganda-FAD-Rev Admin COVID-19 Recovery-2022	Single Country CD	Duty station-based Work - DS	DRMS Desk Work	Masilela, Dumisani	05-01-23	12-29-23
Senegal	Senegal - FAD - Revenue Administration - FY20 - FY23	Single Country CD	Resident advisor - RA	LTX - FY24 Desk Work Activities	Mani Onana, Flavien Serge	05-01-23	04-30-24
Rwanda	Rwanda-FAD-Revenue Administration-FY21	Single Country CD	Resident advisor - RA	FY24 - LTX Digitalization Desk Remote Activities	Mani Onana, Flavien Serge	05-01-23	04-30-24
Rwanda	Rwanda-FAD-Revenue Administration-FY21	Single Country CD	Duty station-based Work - DS	MTRS Desk Work	Masilela, Dumisani	05-01-23	04-30-24
Paraguay	Paraguay-FAD-Tax and Customs administrations-FY21_25	Single Country CD	Duty station-based Work - DS	VAT Gap Estimation – Duty station work - #RA-GAP	Barra Aeloíza, Patricio Alberto	05-01-23	05-31-23
Mongolia	Mongolia-Revenue Administration	Single Country CD	Resident advisor - RA	FY24-TaxAdmin LTX (Support Reform, CD Delivery and Oversee STX CD Delivery)	Whyte, Graham Reginald	05-01-23	04-30-24
Mongolia	Mongolia-Revenue Administration	Single Country CD	Duty station-based Work - DS	FY24-Tax Admin LTX Interpreter (Full Time)	Jigmedsuren, Sarantuya	05-01-23	04-30-24
Mali	Mali - FAD - Tax Administration - FY18 - RMTF	Single Country CD	Field-Based work - FB	TADAT Mission Part.2 Hybrid	Ramarozatovo, Anthony	05-01-23	05-05-23
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Duty station-based Work - DS	LTX - Supporting MRA Reform Program	Penane, Idia	05-01-23	04-30-24
IMF	M&A for RMTF General Program Management	Management & Administration	CD project management - PM	RMTF - Annual Report	Vesperman, Stephen John	05-01-23	07-10-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
IMF	M&A for RMTF General Program Management	Management & Administration	CD project management - PM	M&A for RMTF funding managers FY24	Sparkman, Rebecca	05-01-23	04-30-24
Guinea-Bissau	Guinea-Bissau-Tax Policy	Single Country CD	Duty station-based Work - DS	Income tax reform: develop a workplan and outline key policy decisions	Baar, David	05-01-23	06-26-23
Guinea-Bissau	Guinea-Bissau-Tax Policy	Single Country CD	Duty station-based Work - DS	Tax policy framework for income tax reform	Baar, David	05-01-23	07-26-23
Guinea-Bissau	Guinea-Bissau-Tax Policy	Single Country CD	Duty station-based Work - DS	Tax legislation framework for income tax reform	Waerzeggers, Christophe J.	05-01-23	07-26-23
Guinea-Bissau	Guinea-Bissau-Tax Policy	Single Country CD	Duty station-based Work - DS	Tax administration framework for income tax reform	Paz, Paulo	05-01-23	07-26-23
IMF	FAD_UZB_2019_01 - LTX M&A	Management & Administration	CD project management - PM	FY24 LTX Extension until April 30, 2024 - Modestas Kaseliauskas	Kaseliauskas, Modestas	05-01-23	04-30-24
IMF	FAD_MNG_2021_01 - LTX M&A	Management & Administration	CD project management - PM	LTX Deployment - Tim Fraser	Fraser, Tim	05-01-23	04-30-24
IMF	FAD_MNG_2021_01 - LTX M&A	Management & Administration	CD project management - PM	FY24 LTX General Project Management - Tim Fraser	Fraser, Tim	05-01-23	04-30-24
IMF	FAD - Strengthening the World Revenue Longitudinal Database (WoRLD)	Analytics & Development	Development of CD tools - DT	Prepare guidance for use of WoRLD and research with WoRLD data II	Verhoeven, Marijn	05-01-23	11-30-23
IMF	FAD - Strengthening the World Revenue Longitudinal Database (WoRLD)	Analytics & Development	Development of CD tools - DT	Develop new WoRLD database and visualization II	Verhoeven, Marijn	05-01-23	11-16-23
Ethiopia, The Federal Democratic Republic of	Ethiopia, The Federal Democratic Republic of - AFE - Tax Administration	Single Country CD	Field-Based work - FB	MTRS LTX- Visit to discuss Status of MTRS - MTRS	Masilela, Dumisani	05-01-23	04-01-24
East African Community	East African Community-FADR2-Revenue Administration-RAM-FY23-1	Multi Country CD	Interactive learning and workshops - IL	LEG Administrative Activity to Cover FY23 Under-Accrual	NYONGESA, ROSE AJWANG	05-01-23	05-01-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Cameroon	Cameroon -FAD IMF Revenue Administration COVID-19 JSA - FY22	Single Country CD	Interactive learning and workshops - IL	FY24-LTX Desk Remote Activities	Mani Onana, Flavien Serge	05-01-23	04-30-24
Standard AFR	AFR-FAD-DRM Enabled by Digitalization-FY23	Multi Country CD	Interactive learning and workshops - IL	Webinar #6: Cross-cutting	Wandja Fondja, Pierre-Adrien	05-02-23	06-29-23
Mauritania, Islamic Republic of	Mauritania - FADT1 - Tax expenditures and special fiscal regimes	Single Country CD	Field-Based work - FB	Follow up on tax expenditure assessment (In field)	Benninger, Thomas	05-07-23	05-12-23
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	FY24 - WCO Working Group on Data and Statistics	Masters, Andrew Robert Lovell	05-08-23	05-10-23
Guinea-Bissau	Guinea-Bissau-Tax Policy	Single Country CD	Duty station-based Work - DS	Exemptions modnzttn: draft Regime Geral das Isenções; plus Código de Investimento amendments	Baar, David	05-10-23	06-23-23
IMF	FAD_MNG_2021_01 - LTX M&A	Management & Administration	CD project management - PM	LTX Briefing in DC - Tim Fraser	Fraser, Tim	05-15-23	05-19-23
IMF	M&A for RMTF General Program Management	Management & Administration	CD project management - PM	STX Program Document	Schwartz, Gerd	05-18-23	09-29-23
Uganda	Uganda - AFE - Tax Administration	Single Country CD	Field-Based work - FB	Staff Visit to Review MTRS action Plan with Authorities	Mazani, Faith	05-22-23	05-26-23
IMF	Revenue Administration Governance Framework	Analytics & Development	Development of general CD technical materials - GM	STX 6 FY24	Story, Thomas Martin	05-29-23	06-30-23
East African Community	East African Community-FADT2-Tax Policy-TXP-FY23-1-SM2022	Single Country CD	Interactive learning and workshops - IL	EAC Workshop on Tax Harmonization - 1 - FY24	Modi, Arbind	05-29-23	06-02-23
Central African Economic and Monetary Community	CEMAC - FAD - Revenue Administration - FY18 - RMTF	Single Country CD	Interactive learning and workshops - IL	Workshop 1 - Tax procedure code	Ramarozatovo, Anthony	05-29-23	06-01-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Paraguay	Paraguay-FAD-Tax and Customs administrations-FY21_25	Single Country CD	Field-Based work - FB	HQ-led mission - TADAT	Rojas, Enrique	05-31-23	06-13-23
IMF	FAD_MWI_2019_01- LTX M&A	Management & Administration	CD project management - PM	FY24 Extension - Idia Penane	Penane, Idia	06-01-23	04-30-24
Central African Republic	Central African Republic-FAD-Tax Administration-FY18-RMTF	Single Country CD	Field-Based work - FB	Staff visit - monitoring reform progress (Under accrual - MID 23FAS40)	Ossa, Louis Rene	06-01-23	06-02-23
Standard AFR	AFR-FAD-DRM Enabled by Digitalization-FY23	Multi Country CD	Interactive learning and workshops - IL	Webinar #7: EP	Wandja Fondja, Pierre-Adrien	06-02-23	06-30-23
Uzbekistan, Republic of	Uzbekistan-FAD-Revenue Administration-FY22-FY24	Single Country CD	Field-Based work - FB	STX TADAT training	Vesperman, Stephen John	06-05-23	06-09-23
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Field-Based work - FB	HQ Post TADAT Mission-Strengthening Reform Planning	Miller, Norris Anthony	06-05-23	06-16-23
Cameroon	Cameroon -FAD IMF Revenue Administration COVID-19 JSA - FY22	Single Country CD	Field-Based work - FB	FY24-LTX visit 1 Digitalization	Ossa, Louis Rene	06-05-23	06-23-23
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Field-Based work - FB	Staff Visit Coordination CD activities	Redondo Sanchez, Juan	06-05-23	06-09-23
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Field-Based work - FB	STX - Executive Management Development	Anciano, Damien Domenico	06-06-23	06-09-23
Zimbabwe	Zimbabwe-FAD-Tax Administration-2020	Single Country CD	Field-Based work - FB	STX- ITAS implementation	Banda, Priscilla Chitatu	06-12-23	06-23-23
Mali	Mali - FAD - Tax Administration - FY18 - RMTF	Single Country CD	Duty station-based Work - DS	HQ Staff Visit - Remote post-TADAT Strategy	Ramarozatovo, Anthony	06-12-23	06-15-23
Honduras	Honduras - FAD - Strengthening Revenue Administration - FY21	Single Country CD	Interactive learning and workshops - IL	International Taxation	Redondo Sanchez, Juan	06-12-23	06-16-23
Honduras	Honduras - FAD - Strengthening Revenue Administration - FY21	Single Country CD	Field-Based work - FB	Human Capital Risk	Redondo Sanchez, Juan	06-12-23	06-16-23
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Duty station-based Work - DS	Review Tax Code	Redondo Sanchez, Juan	06-12-23	09-15-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Cabo Verde	Cabo Verde - FAD - Tax Administration – FY18	Single Country CD	Duty station-based Work - DS	Remote STX Delivery - Processo Eletrônico	Martins da Silva, Joao Paulo Ramos Fachada	06-13-23	10-31-23
IMF	VITARA	Analytics & Development	Development of training courses or other learning materials - TC	FY24 H1 Instructional and visual design, video production, platform development by ICD	Calandra, Stevi	06-15-23	07-30-23
IMF	VITARA	Analytics & Development	Development of training courses or other learning materials - TC	Enterprise Risk Mgt content completion FY24	Brandt, Thomas A	06-15-23	06-21-23
Liberia	Liberia-FADR2-Revenue Administration-RAM-FY23-1	Single Country CD	Field-Based work - FB	STX- Audit	Letjama, Thabo Michael	06-19-23	06-30-23
IMF	FADAI Management & Administration	Management & Administration	CD project management - PM	FY24 R2 Thematic Fund Steering Committee Meetings and New Initiative	Sparkman, Rebecca	06-24-23	06-28-23
Ghana	Ghana-FAD-Revenue Administration-2021	Single Country CD	Field-Based work - FB	STX-ITAS implementation	Letjama, Thabo Michael	06-26-23	07-07-23
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	FY24 - ISORA 2023 French and Spanish Translations	Gavin, Elizabeth	06-26-23	07-31-23
Ghana	Ghana-FAD-Revenue Administration-2021	Single Country CD	Duty station-based Work - DS	STX-Institutional Risk and reform Management	Keene, Vinette	06-29-23	07-05-23
IMF	FAD_AFR_2022_01 - LTX M&A	Management & Administration	CD project management - PM	RMTF FY24 Extension - Dumisani Masilela	Masilela, Dumisani	06-30-23	01-08-24
Standard AFR	AFR-FAD-DRM Enabled by Digitalization-FY23	Multi Country CD	Interactive learning and workshops - IL	Webinar #8: Closing	Wandja Fondja, Pierre-Adrien	07-03-23	09-29-23
Chad	Chad - FAD - Tax Administration - FY22 - FY24	Single Country CD	Field-Based work - FB	HQ mission - Review of the reform plan	Ossa, Louis Rene	07-05-23	07-18-23
IMF	VITARA	Analytics & Development	Development of training courses or	Completion Audit module FY24	Betts, Susan	07-10-23	08-13-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
			other learning materials - TC				
Uzbekistan, Republic of	Uzbekistan-FAD-Revenue Administration-FY22-FY24	Single Country CD	Field-Based work - FB	HQ Mission TADAT Assessment	Koukpaizan, Vincent de Paul Kocou	07-10-23	07-26-23
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Interactive learning and workshops - IL	STX - Building Audit Capacity in Telecom Sector (remote)	Chege, Andrew Gathuo	07-10-23	08-11-23
Guinea-Bissau	Guinea-Bissau-Tax Policy	Single Country CD	Field-Based work - FB	Exemptions modernization: line-by-line review of draft legislation	Baar, David	07-10-23	07-12-23
Angola	Angola-FADR2-Revenue Administration-RAM-FY23-1	Single Country CD	Field-Based work - FB	Workshop for the AGT's board I	Tostes Neto, Jose Barroso	07-10-23	07-21-23
Angola	Angola-FADR2-Revenue Administration-RAM-FY23-1	Single Country CD	Field-Based work - FB	Workshop for the AGT's board II	Baltazar, Antonio Henrique Lindemberg	07-10-23	07-21-23
Rwanda	Rwanda-Tax Policy	Single Country CD	Field-Based work - FB	Rwanda - Developing MTRS -2 - Tax Policy Agenda - FY24	Baar, David	07-12-23	07-19-23
Rwanda	Rwanda-FAD-Revenue Administration-FY21	Single Country CD	Field-Based work - FB	HQ - MTRS 2 Scoping Mission	Mazani, Faith	07-12-23	07-20-23
Philippines	Philippines-Tax Policy	Single Country CD	Interactive learning and workshops - IL	Hybrid workshop	Nakayama, Kiyoshi	07-16-23	07-21-23
Rwanda	Rwanda-FAD-Revenue Administration-FY21	Single Country CD	Field-Based work - FB	MTRS 2 Scoping Mission	Mazani, Faith	07-17-23	07-21-23
Cameroon	Cameroon -FAD IMF Revenue Administration COVID-19 JSA - FY22	Single Country CD	Interactive learning and workshops - IL	FY24-Regional Seminar in Central Africa-Digitalization	Wandja Fondja, Pierre-Adrien	07-24-23	07-28-23
Standard AFR	AFR-FADR2-RA digital transformation support-FY23	Multi Country CD	Interactive learning and workshops - IL	Gov Tech Workshop in Cameroon	Ngneba, Sylvain	07-25-23	07-28-23
Zambia	Zambia-FAD-Revenue administration-FY22-FY25	Single Country CD	Field-Based work - FB	Staff visit - e-invoicing	Rojas, Enrique	07-31-23	08-11-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Zambia	Zambia-FAD-Revenue administration-FY22-FY25	Single Country CD	Field-Based work - FB	STX 1 - e-invoicing	Rojas, Enrique	07-31-23	08-11-23
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	FY24 - CCAMTAC training ISORA 2023	Gavin, Elizabeth	07-31-23	08-04-23
IMF	VITARA	Analytics & Development	Development of training courses or other learning materials - TC	Module 12 (Taxpayer Services): content development	Brandao, Andre Soares	08-01-23	04-30-24
IMF	VITARA	Analytics & Development	Development of training courses or other learning materials - TC	Module 13 (Filing of Declarations): content development	Keene, Vinette	08-01-23	04-30-24
IMF	VITARA	Analytics & Development	Development of training courses or other learning materials - TC	FY24 HQ delivery (content review, approval, quality assurance)	Kulcsar, Tamas	08-01-23	04-30-24
Central African Economic and Monetary Community	CEMAC - FAD - Revenue Administration - FY18 - RMTF	Single Country CD	Duty station-based Work - DS	Customs - CEMAC Technical Committees Modernization	Montagnat-Rentier, Gilles	08-02-23	08-04-23
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Interactive learning and workshops - IL	LTX - Strengthening Reform Management (TADAT)	Penane, Idia	08-04-23	08-04-23
Guinea-Bissau	Guinea-Bissau - FAD - Tax Administration - FY18	Single Country CD	Field-Based work - FB	HQ Mission- Kontaktu supporting the digital transformation	Paz, Paulo	08-10-23	08-25-23
Guinea-Bissau	Guinea-Bissau - FAD - Tax Administration - FY18	Single Country CD	Field-Based work - FB	STX Visit - Public tender for tax officials	Pialarissi, Decio Rui	08-10-23	08-25-23
Ghana	Ghana-FAD-Revenue Administration-2021	Single Country CD	Field-Based work - FB	TADAT	Letjama, Thabo Michael	08-14-23	08-31-23
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	HQ workshop and participant costs	Gavin, Elizabeth	08-14-23	08-18-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	FY24 -AFR training ISORA 2023 - HQ component	Gavin, Elizabeth	08-14-23	08-18-23
Mongolia	Mongolia-Revenue Administration	Single Country CD	Field-Based work - FB	FY24-Tax Admin STX Assignment 1 Enterprise Risk	Whyte, Graham Reginald	08-16-23	08-30-23
Rwanda	Rwanda-FAD-Revenue Administration-FY21	Single Country CD	Field-Based work - FB	FY23 - LTX Assignment IT - visit 2	Mani Onana, Flavien Serge	08-21-23	09-01-23
Rwanda	Rwanda-FAD-Revenue Administration-FY21	Single Country CD	Field-Based work - FB	FY24 - STX Digitalization mission 1	Mani Onana, Flavien Serge	08-21-23	09-01-23
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	FY24 - SARTTAC training ISORA 2023	Gavin, Elizabeth	08-21-23	08-25-23
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Interactive learning and workshops - IL	STX- Executive Management Development -workshop	Anciano, Damien Domenico	08-22-23	08-24-23
Uganda	Uganda-FAD-Rev Admin COVID-19 Recovery-2022	Single Country CD	Field-Based work - FB	DRMS Review Mission	Mazani, Faith	08-23-23	09-05-23
Mongolia	Mongolia-Revenue Administration	Single Country CD	Field-Based work - FB	FY24-Tax Admin HQ Review Mission (N)	Whyte, Graham Reginald	08-23-23	08-29-23
Lebanon	Lebanon - FAD - Revenue Administration	Single Country CD	Resident advisor - RA	Resident Revenue Administration Advisor Fy24	Van Driessche, Frank Richard	09-01-23	04-30-24
IMF	VITARA	Analytics & Development	Development of training courses or other learning materials - TC	FY24 VITARA Module 10 (Taxpayer registration) completion	Field, Cheryl-Lea Mary	09-04-23	09-10-23
IMF	VITARA	Analytics & Development	Development of training courses or other learning materials - TC	Module 14 (Payment and Debt Collection): content development	Hirst, Lynette Joy	09-04-23	04-30-24
Comoros, Union of the	Comoros, Union of the-FADR2-Revenue Administration-RAM-FY23-1	Single Country CD	Field-Based work - FB	HQ Mission Follow-up	Ramarozatovo, Anthony	09-06-23	09-19-23
Comoros, Union of the	Comoros, Union of the-FADR2-Revenue Administration-RAM-FY23-1	Single Country CD	Field-Based work - FB	STX Mission 2 -Strategic Reform Plan	Ramarozatovo, Anthony	09-06-23	09-19-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Comoros, Union of the	Comoros, Union of the-FADR2-Revenue Administration-RAM-FY23-1	Single Country CD	Field-Based work - FB	STX Mission 3 - Strategic Reform Plan	Ramarozatovo, Anthony	09-06-23	09-19-23
Mauritania, Islamic Republic of	Mauritania - FAD - Revenue Administration	Single Country CD	Duty station-based Work - DS	HQ DESK WORK FY24	Sakr, Fadia Barbar	09-11-23	12-31-23
Honduras	Honduras - FAD - Strengthening Revenue Administration - FY21	Single Country CD	Field-Based work - FB	Project evaluation HQ	Redondo Sanchez, Juan	09-11-23	09-22-23
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Duty station-based Work - DS	Risk Management	Redondo Sanchez, Juan	09-11-23	10-13-23
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	FY24 - CARTAC training ISORA2023 - HQ Staff	Masters, Andrew Robert Lovell	09-11-23	09-15-23
Paraguay	Paraguay-FAD-Tax and Customs administrations-FY21_25	Single Country CD	Field-Based work - FB	Staff visit - Tax	Rojas, Enrique	09-13-23	09-15-23
West African Economic and Monetary Union	West African Economic and Monetary Union-FADR2-Revenue Administration-TAD-FY24-2	Single Country CD	Interactive learning and workshops - IL	VAT study 2	Brun, Jean-Francois	09-15-23	12-15-23
IMF	FAD_RMTF – LTX M&A (R1)	Management & Administration	CD project management - PM	LTX Briefing in DC - Frank Richard Van Driessche	Van Driessche, Frank Richard	09-18-23	09-21-23
East African Community	East African Community-FADR2-Revenue Administration-RAM-FY23-1	Multi Country CD	Interactive learning and workshops - IL	Fourth workshop, final review of provisions, HYBRID	Pecho, Miguel	09-18-23	09-22-23
Kenya	Kenya-FAD-RA_Medium-Term Revenue Strategy-2021	Single Country CD	Field-Based work - FB	HQ Staff Visit 1 -FY 23 - Governance	Letjama, Thabo Michael	09-21-23	09-27-23
Kenya	Kenya-FAD-RA_Medium-Term Revenue Strategy-2021	Single Country CD	Field-Based work - FB	LTX	Masilela, Dumisani	09-21-23	09-27-23
Kenya	Kenya-FAD-RA_Medium-Term Revenue Strategy-2021	Single Country CD	Field-Based work - FB	HQ	Cebreiro Gomez, Ana	09-21-23	09-27-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Kenya	Kenya - FAD - TP - Tax Policy for a Medium-Term Revenue Strategy - 2021	Single Country CD	Field-Based work - FB	HQ Mission - TP - MTRS - Staff Visit to Review Progress - FY24	Cebreiro Gomez, Ana	09-21-23	09-27-23
IMF	FAD_RMTF – LTX M&A (R1)	Management & Administration	CD project management - PM	LTX Deployment - Frank Richard Van Driessche	Van Driessche, Frank Richard	09-23-23	04-30-24
Lebanon	Lebanon - FAD - Revenue Administration	Single Country CD	Field-Based work - FB	FY24 HQ Mission	Aslett, Joshua	09-25-23	10-06-23
IMF	VAT Book - Implementation and Development	Analytics & Development	Development of general CD technical materials - GM	Chapter 6 - VAT equity – can VAT help fight inequality and poverty?	Swistak, Artur	09-26-23	12-29-23
Congo, Democratic Republic of the	Congo, Democratic Republic of-FAD-Tax Administration - FY18-RMTF	Single Country CD	Field-Based work - FB	peripatetic LTX visit 1	Ngneba, Sylvain	09-27-23	10-13-23
Congo, Democratic Republic of the	Congo, Democratic Republic of-FAD-Tax Administration - FY18-RMTF	Single Country CD	Field-Based work - FB	TADAT evaluation	Ossa, Louis Rene	09-27-23	10-10-23
Paraguay	Paraguay-FAD-Tax and Customs administrations-FY21_25	Single Country CD	Field-Based work - FB	VAT Gap Estimation – Field based work - #RA-GAP	Barra Aeloíza, Patricio Alberto	10-02-23	10-31-23
Ethiopia, The Federal Democratic Republic of	Ethiopia, The Federal Democratic Republic of - AFE - Tax Administration	Single Country CD	Duty station-based Work - DS	MTRS - Desk Reviews	Masilela, Dumisani	10-02-23	12-29-23
Cabo Verde	Cabo Verde - FAD - Tax Administration – FY18	Single Country CD	Field-Based work - FB	STX Visit - Compliance Risk Management - Improving processes and tools	Locatelli, Jarbas Fernandes	10-02-23	11-17-23
Cabo Verde	Cabo Verde - FAD - Tax Administration – FY18	Single Country CD	Field-Based work - FB	STX Visit- International Tax and Transfer Pricing Workshop	Pimentel Martins da Silva, Claudia Lucia	10-02-23	10-06-23
Zimbabwe	Zimbabwe-FAD-Tax Administration-2020	Single Country CD	Field-Based work - FB	STX- Strengthen CRM	Banda, Priscilla Chitatu	10-04-23	10-17-23
Sierra Leone	Sierra Leone - T2 - Revenue Mobilization and MTRS - FY23-24	Single Country CD	Field-Based work - FB	remote mission work	Devlin, Dan	10-09-23	11-27-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Guinea-Bissau	Guinea-Bissau - FAD - Tax Administration - FY18	Single Country CD	Duty station-based Work - DS	STX Visit - Preparing the new IT specialists of DGC's IT Department	Pialarissi, Decio Rui	10-09-23	11-24-23
Cabo Verde	Cabo Verde - FAD - Tax Administration – FY18	Single Country CD	Field-Based work - FB	STX Visit - Strategic Planning	Brandao, Andre Soares	10-09-23	10-20-23
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Field-Based work - FB	Tax Arrears II	Redondo Sanchez, Juan	10-09-23	10-24-23
Haiti	Haiti-FADR2-Revenue Administration-TAD-FY23-1	Single Country CD	Field-Based work - FB	HQ Diagnostic Off site Mission	Ramarozatovo, Anthony	10-15-23	10-21-23
Zambia	Zambia-FAD-Revenue administration-FY22-FY25	Single Country CD	Field-Based work - FB	ZRA visit to CHL	Rojas, Enrique	10-16-23	10-21-23
Paraguay	Paraguay-FAD-Tax and Customs administrations-FY21_25	Single Country CD	Field-Based work - FB	Strategic Planning, management and critical projects control	Rojas, Enrique	10-16-23	10-27-23
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	FY24 - Workshop on ISORA indices, data products and publications	Gavin, Elizabeth	10-17-23	10-20-23
Zambia	Zambia-FAD-Revenue administration-FY22-FY25	Single Country CD	Field-Based work - FB	ZRA visit to PER	Rojas, Enrique	10-23-23	10-27-23
Honduras	Honduras - FAD - Strengthening Revenue Administration - FY21	Single Country CD	Field-Based work - FB	HQ mission - CRM - Tax and Customs	Perez Azcarraga, Augusto Azael	10-23-23	11-03-23
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Field-Based work - FB	Hybrid Mission - tax and customs - merge assessment	Redondo Sanchez, Juan	10-23-23	11-01-23
Mali	Mali - FAD - Tax Administration - FY18 - RMTF	Single Country CD	Field-Based work - FB	STX Mission 2 - Data Analysis	Ramarozatovo, Anthony	10-30-23	11-05-23
Central African Economic and Monetary Community	CEMAC - FAD - Revenue Administration - FY18 - RMTF	Single Country CD	Interactive learning and workshops - IL	Workshop 3 - Tax procedure code	Ramarozatovo, Anthony	10-30-23	11-02-23
Central African Economic and	CEMAC - FAD - Revenue Administration - FY18 - RMTF	Single Country CD	Field-Based work - FB	STX HYBRID Mission 3 - Tax procedure code Handbook	Ramarozatovo, Anthony	10-30-23	11-02-23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Monetary Community							
Tunisia	Tunisia-FADT1-Tax Policy-TXP-FY23-1	Single Country CD	Duty station-based Work - DS	VAT data analysis (STX remote - part 1)	Petit, Patrick	11/01/23	12/08/23
IMF	Revenue Administration Governance Framework	Analytics & Development	Development of general CD technical materials - GM	STX 7 FY24	Masters, Andrew Robert Lovell	11/01/23	02/29/24
Angola	Angola-FADR2-Revenue Administration-RAM-FY23-1	Single Country CD	Field-Based work - FB	Joint T2/R2 mission on income tax reform: policy and administration	Pecho, Miguel	11/06/23	11/17/23
Paraguay	Paraguay-FAD-Tax and Customs administrations-FY21_25	Single Country CD	Interactive learning and workshops - IL	Organizational arrangements	Rojas, Enrique	11/13/23	11/24/23
IMF	VAT Book - Implementation and Development	Analytics & Development	Development of general CD technical materials - GM	Translation Requests	Narvaez, Edison	11/13/23	04/30/24
East African Community	East African Community-FADT2-Tax Policy-TXP-FY23-1-SM2022	Single Country CD	Interactive learning and workshops - IL	EAC Workshop on Tax Harmonization - 2 - FY24	Shoom, Kevin	11/13/23	11/17/23
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Duty station-based Work - DS	Review tax Code II Virtual	Redondo Sanchez, Juan	11/13/23	02/05/24
Benin	Benin - FAD - Revenue Administration - FY21 - FY24	Single Country CD	Field-Based work - FB	TADAT Assessment	Ossa, Louis Rene	11/14/23	11/28/23
West African Economic and	West African Economic and Monetary Union-FADR2-Revenue Administration-TAD-FY24-2	Single Country CD	Interactive learning and workshops - IL	VAT study	Ossa, Louis Rene	11/15/23	12/01/23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Monetary Union							
Rwanda	Rwanda-FAD-Revenue Administration-FY21	Single Country CD	Field-Based work - FB	HQ Mission -MTRS Review and MTRS 2 Formulation - FY 24	Masilela, Dumisani	11/15/23	11/28/23
Rwanda	Rwanda-FAD-Revenue Administration-FY21	Single Country CD	Field-Based work - FB	MTRS1 Review and MTRS2 Formulation	Masilela, Dumisani	11/15/23	11/28/23
Mauritania, Islamic Republic of	Mauritania - FAD - Revenue Administration	Single Country CD	Field-Based work - FB	HQ TAX STX 1 FY24 - Improving Compliance of the SOEs in the General Tax Directorate	Sakr, Fadia Barbar	11/15/23	11/24/23
IMF	VAT Book - Implementation and Development	Analytics & Development	Development of general CD technical materials - GM	Chapter 18 - Management of VAT Excess Credits	Narvaez, Edison	11/20/23	04/30/24
Cameroon	Cameroon -FAD IMF Revenue Administration COVID-19 JSA - FY22	Single Country CD	Field-Based work - FB	FY24-LTX + STX visit 1 Digitalization	Ramarozatovo, Anthony	11/20/23	12/08/23
Cameroon	Cameroon -FAD IMF Revenue Administration COVID-19 JSA - FY22	Single Country CD	Field-Based work - FB	LTX Part	Ramarozatovo, Anthony	11/20/23	12/08/23
Cameroon	Cameroon -FAD IMF Revenue Administration COVID-19 JSA - FY22	Single Country CD	Field-Based work - FB	STX Part	Ramarozatovo, Anthony	11/20/23	12/08/23
Uzbekistan, Republic of	Uzbekistan-FAD-Revenue Administration-FY22-FY24	Single Country CD	Field-Based work - FB	TADAT Follow up Mission	Koukpaizan, Vincent de Paul Kocou	11/21/23	12/01/23
Paraguay	Paraguay-FAD-Tax and Customs administrations-FY21_25	Single Country CD	Field-Based work - FB	Process and business management	Rojas, Enrique	11/27/23	12/07/23

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Field-Based work - FB	STX Strengthening Audit Program - Assessing Audit Impact (2)-Hybrid	Dawe, Brian	11/27/23	04/12/24
Central African Economic and Monetary Community	CEMAC - FAD - Revenue Administration - FY18	Single Country CD	Duty station-based Work - DS	Tax STX - Tax procedure code	Ramarozatovo, Anthony	11/27/23	12/08/23
IMF	VAT Book - Implementation and Development	Analytics & Development	Development of general CD technical materials - GM	Chapter 17 - VAT fraud	Narvaez, Edison	11/28/23	04/30/24
IMF	FAD_AFR_2021_03 - LTX M&A	Management & Administration	CD project management - PM	FY24 LTX Extension - Claude Sylvain Ngnéba Wandop	Escobar Gonzalez, Mallory	11/28/23	04/30/24
Mongolia	Mongolia-Revenue Administration	Single Country CD	Field-Based work - FB	FY24-Tax Admin STX Assignment 2 VAT Fraud	Hardy, Michael Andrew	11/29/23	12/12/23
IMF	VITARA GPFP	Analytics & Development	Development of training courses or other learning materials - TC	Development of VITARA Reference Guide for Module 8 (Performance management)	Kulcsar, Tamas	12/04/23	04/30/24
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Duty station-based Work - DS	Tax audit	Redondo Sanchez, Juan	12/04/23	12/22/23
Tunisia	Tunisia-FADT1-Tax Policy-TXP-FY23-1	Single Country CD	Field-Based work - FB	VAT reform and TE follow up	Petit, Patrick	12/11/23	12/22/23
IMF	VAT Book - Implementation and Development	Analytics & Development	Development of general CD technical materials - GM	Chapter 13 - VAT and small taxpayers	Narvaez, Edison	12/18/23	04/30/24

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Interactive learning and workshops - IL	Workshop OL Tax Compliance and CRM	Redondo Sanchez, Juan	12/18/23	01/26/24
IMF	HTN - FADT2 - How to respond to Pillar 2	Analytics & Development	Development of general CD technical materials - GM	How to respond to Pillar 2	Beer, Sebastian	01/01/24	02/29/24
Zambia	Zambia-FAD-Revenue administration-FY22-FY25	Single Country CD	Duty station-based Work - DS	Outreach e-invoicing	Rojas, Enrique	01/02/24	01/31/24
IMF	RA Analytical Program	Analytics & Development	Development of general CD technical materials - GM	Artificial Intelligence TNM for RA	Masters, Andrew Robert Lovell	01/03/24	04/03/24
Mauritania, Islamic Republic of	Mauritania - FADT1 - Tax expenditures and special fiscal regimes	Single Country CD	Field-Based work - FB	General tax diagnostic	Sawadogo, Fayçal	01/08/24	01/22/24
Lebanon	Lebanon - FAD - Revenue Administration	Single Country CD	Interactive learning and workshops - IL	METAC TAX - FAD LTX - Assist tax administration with data analysis to support compliance	Aslett, Joshua	01/08/24	01/26/24
Lebanon	Lebanon - FAD - Revenue Administration	Single Country CD	Interactive learning and workshops - IL	FAD-LTX-LBN- participants- Assist tax administration with data analysis to support compliance	Aslett, Joshua	01/08/24	01/26/24
IMF	VITARA GPPF	Analytics & Development	Development of training courses or other learning materials - TC	Development of VITARA Reference Guide for Module 11 (Auditing)	Kulcsar, Tamas	01/08/24	01/19/24
Uganda	Uganda-FAD-Rev Admin COVID-19 Recovery-2022	Single Country CD	Duty station-based Work - DS	MTRS Desk Work	Masilela, Dumisani	01/09/24	04/30/24

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Rwanda	Rwanda-FAD-Revenue Administration-FY21	Single Country CD	Duty station-based Work - DS	MTRS Desk Work	Masilela, Dumisani	01/09/24	04/30/24
Kenya	Kenya-FAD-RA_Medium Term Revenue Strategy-2021	Single Country CD	Duty station-based Work - DS	MTRS Desk work	Letjama, Thabo Michael	01/09/24	04/30/24
IMF	FAD_AFR_2023_02 - LTX M&A	Management & Administration	CD project management - PM	RMTF FY24 LTX Deployment - Faith Mazani	Escobar Gonzalez, Mallory	01/09/24	04/30/24
Ethiopia, The Federal Democratic Republic of	Ethiopia-FAD-Revenue Administration-2018	Single Country CD	Duty station-based Work - DS	MTRS Desk Work	Masilela, Dumisani	01/09/24	04/30/24
Central African Republic	Central African Republic-FAD-Tax Administration-FY18-RMTF	Single Country CD	Field-Based work - FB	LTX visit 1	Ossa, Louis Rene	01/10/24	01/24/24
Zambia	Zambia-FAD-Revenue administration-FY22-FY25	Single Country CD	Field-Based work - FB	VAT model	Rojas, Enrique	01/15/24	01/26/24
Mali	Mali - FAD - Tax Administration - FY18 - RMTF	Single Country CD	Interactive learning and workshops - IL	Study Tour - Morocco	Ramarozatovo, Anthony	01/15/24	01/18/24
IMF	VITARA GPFP	Analytics & Development	Development of training courses or other learning materials - TC	FY24 Translation PMG	Kulcsar, Tamas	01/15/24	01/19/24
Central African Republic	Central African Republic-FAD-Tax Administration-FY18-RMTF	Single Country CD	Field-Based work - FB	Staff visit - monitoring reform progress	Ossa, Louis Rene	01/16/24	01/25/24

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Standard AFR	Regional Project - Senegal/Cameroon/Rwanda -Digitalization-TAD-FY23- Multi Country	Multi Country CD	Interactive learning and workshops - IL	CREDAF's seminar in Cotonou (Benin)	Ramarozatovo, Anthony	01/22/24	01/26/24
Central African Economic and Monetary Community	CEMAC - FAD - Revenue Administration - FY18	Single Country CD	Interactive learning and workshops - IL	Workshop 4 - Tax procedure code	Ramarozatovo, Anthony	01/23/24	01/26/24
Guinea-Bissau	Guinea-Bissau-Tax Policy	Single Country CD	Field-Based work - FB	Income tax reform: get policy direction from Ministers	Baar, David	01/24/24	02/05/24
Guinea-Bissau	Guinea-Bissau - FAD - Tax Administration - FY18	Single Country CD	Field-Based work - FB	Staff Visit- Income Tax reform	Paz, Paulo	01/25/24	02/07/24
Zimbabwe	Zimbabwe-FAD-Tax Administration-2020	Single Country CD	Field-Based work - FB	Staff visit	Banda, Priscilla Chitatu	01/31/24	02/09/24
Tunisia	Tunisia-FADT1-Tax Policy-TXP-FY23-1	Single Country CD	Duty station-based Work - DS	VAT data analysis (STX remote - part 2)	Petit, Patrick	02/01/24	04/30/24
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Field-Based work - FB	STX - Strengthening Core Functions - Integrity of the Taxpayer Registry.	Ukaj, Blerat	02/05/24	02/16/24
Kenya	Kenya - FAD - TP - Tax Policy for a Medium-Term Revenue Strategy - 2021	Single Country CD	Field-Based work - FB	HQ Mission - TP - MTRS - Prioritization of policy measures- FY24	Cebreiro Gomez, Ana	02/05/24	02/09/24
Zimbabwe	Zimbabwe-FAD-Tax Administration-2020	Single Country CD	Field-Based work - FB	STX- Strengthening core processes.	Banda, Priscilla Chitatu	02/12/24	02/23/24

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
Honduras	Honduras - FAD - Strengthening Revenue Administration - FY21	Single Country CD	Field-Based work - FB	R/STX	Redondo Sanchez, Juan	02/12/24	02/23/24
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	ISORA/ISOCA Development, Analysis and report writing 2/2	Masters, Andrew Robert Lovell	02/15/24	04/30/24
Paraguay	Paraguay-FAD-Tax and Customs administrations- FY21_25	Single Country CD	Field-Based work - FB	Staff visit - custom	Rojas, Enrique	02/19/24	02/23/24
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Field-Based work - FB	STX - Supporting ITAS Implementation	Hewetson, Michael	02/19/24	03/01/24
Mongolia	Mongolia-Revenue Administration	Single Country CD	Field-Based work - FB	FY24-Tax Admin STX Assignment 3 Large Taxpayer Compliance	Hardy, Michael Andrew	02/28/24	03/12/24
Malawi	Malawi-FAD-Tax Administration-FY20	Single Country CD	Field-Based work - FB	Staff Visit	Miller, Norris Anthony	03/11/24	03/19/24
Honduras	Honduras - FAD - Strengthening Revenue Administration - FY21	Single Country CD	Field-Based work - FB	T/STX/ Hybrid/Management /governance exonerations	Redondo Sanchez, Juan	03/11/24	03/22/24
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Duty station-based Work - DS	T /STX/Audit	Redondo Sanchez, Juan	03/11/24	04/15/24
Bolivia	Bolivia- FAD-Tax Administration-2022	Single Country CD	Duty station-based Work - DS	T /STX/Legislation updated/harmonized	Redondo Sanchez, Juan	03/11/24	04/29/24
Lebanon	Lebanon - FAD - Revenue Administration	Single Country CD	Interactive learning and workshops - IL	FAD TAX LTX Support	Aslett, Joshua	03/25/24	04/05/24

Beneficiary Country	CD Project	Project Type	Activity Modality	Description	Activity Leader	Start Date	End Date
IMF	A&D RAFIT (ISORA/ISOCA) FADR2	Analytics & Development	Development of CD tools - DT	T/Mission	Masters, Andrew Robert Lovell	04/02/24	04/05/24
Chad	Chad - FAD - Tax Administration - FY22 - FY24	Single Country CD	Field-Based work - FB	Staff visit	Ossa, Louis Rene	04/02/24	04/09/24
Kenya	GPFP-Kenya-Revenue Administration	Single Country CD	Field-Based work - FB	R/LTX (RMTF)	Letjama, Thabo Michael	04/08/24	04/19/24