

TADAT THEMATIC FUND STEERING COMMITTEE MEETING

June, 2024



TADAT Workshop in Mauritius - March 2024



TADAT Workshop in Brazil - May 2024



TADAT Workshop in Japan- March 2024



TADAT Workshop in Mauritius - April 2024



TADAT Assessment in Argentina - March 2024



TADAT Coffee Chats



TADAT is a collaborative effort of:



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ABBREVIATIONS AND ACRONYMS

ADB	Asian Development Bank
AFRITAC	Regional Technical Assistance Center - Africa
ATAF	African Tax Administration Forum
CD	Capacity Development
CIAT	Inter-American Center of Tax Administrations
FCDO	The UK's Foreign, Commonwealth and Development Office
FG	Field Guide
GIZ	The Deutsche Gesellschaft für Internationale Zusammenarbeit
IDB	Inter-American Development Bank
PAR	Performance Assessment Report
SGATAR	Study Group of Asia-Pacific Tax Administration and Research
TADAT	Tax Administration Diagnostic Assessment Tool
TS	TADAT Secretariat
WB	The World Bank

I. TADAT Thematic Fund Report

The report is organized as follows: Section I provides an overview of the status of implementation of the work plan for FY24 (May 2023- April 2024), Section II covers fundraising and budget issues for Phase II - partner contributions, cash flow and expenditures for FY24. Section III covers the FY25 TADAT work plan and budget.

A. Implementation Status of the Work Plan for FY24

This section of the report presents the achievements and implementation status of the main activities. Appendix 1 presents a detailed report on the FY24 Work Plan using the TADAT Results Chain reporting format.

In line with the objective to make TADAT the preferred tax administration diagnostic and performance assessment tool globally, the number of assessments and trainings has continued to increase. The TADAT Secretariat (TS) has expanded its footprint and increased collaboration with various stakeholders. Moreover, the TS launched a project to i) ensure the tool remains up to date; ii) enhance the TADAT website and iii) improve the search engine on the TADAT website.

TADAT Assessments

As of end of April 2024, the cumulative number of completed assessments is 180 in 107 countries (see Figure 1). Of the total conducted, 135 were at national level, 45 at subnational level, and 28 were repeat assessments. Sub-Saharan Africa has the largest number of assessments at 49 percent, followed by Western Hemisphere at 16 percent, Europe at 15 percent, the Middle East and Central Asia at 11 percent, and Asia and the Pacific at 8 percent. Figure 2 illustrates the distribution of assessments by region and income level.

Figure 1. Total Number of Countries Assessed by TADAT

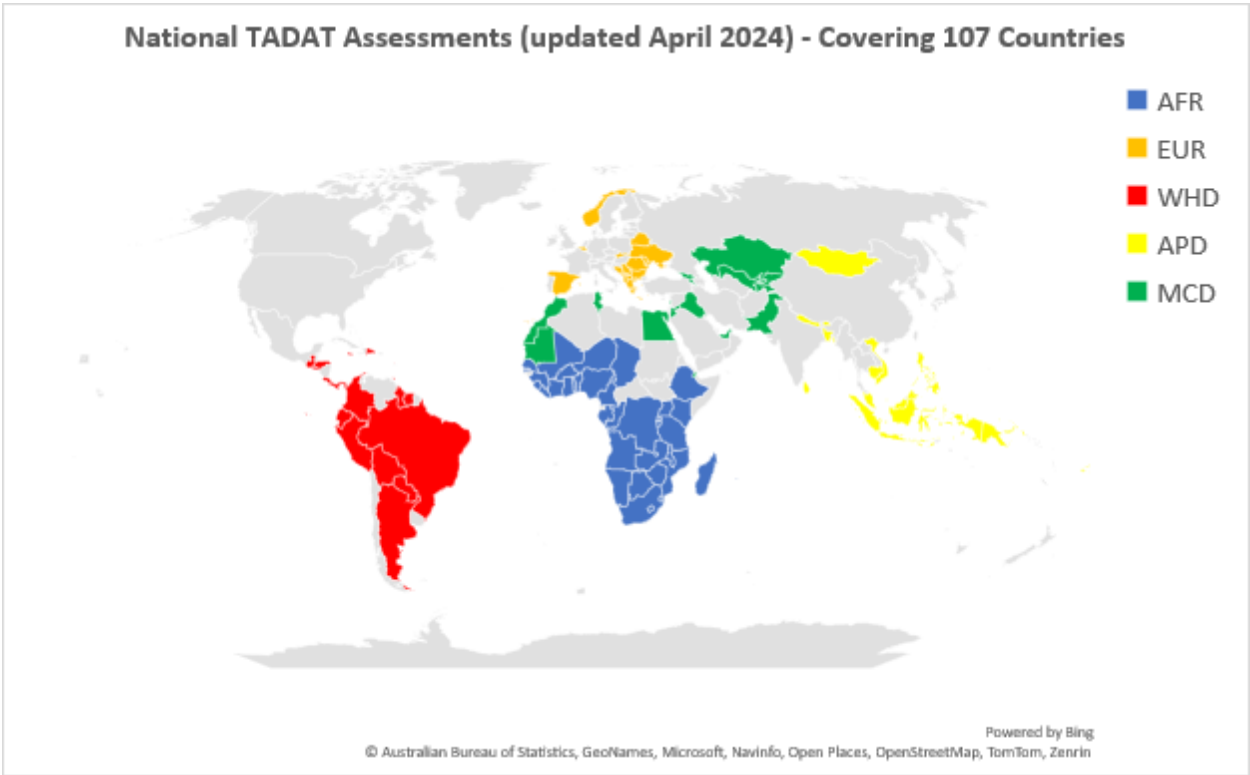
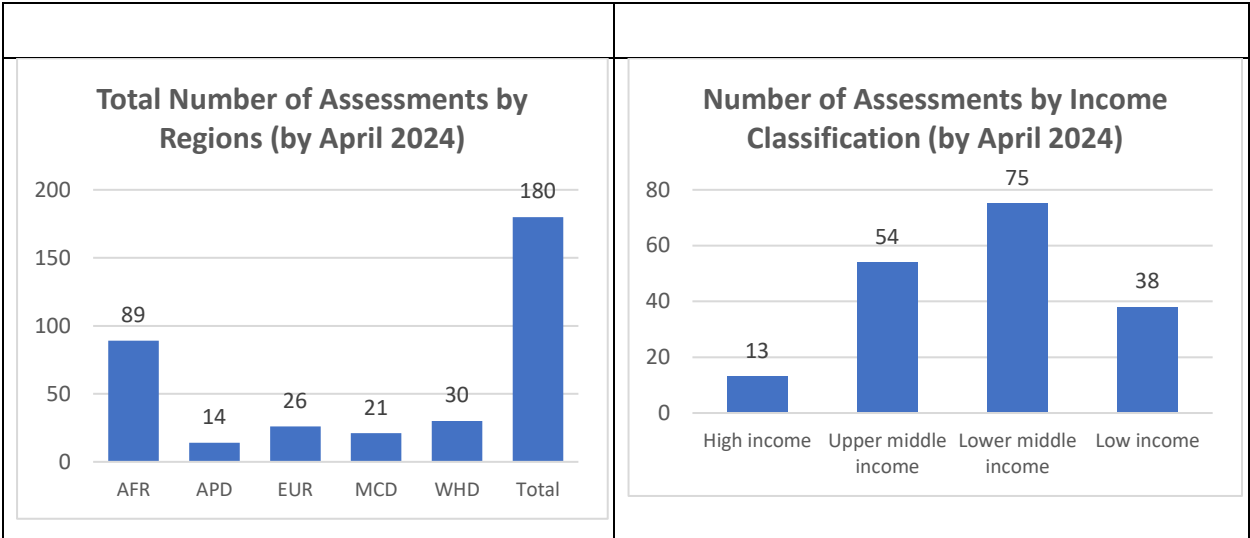


Figure 2. Cumulative Completed TADAT Assessments to April 2024 by Region and Income Level



During the FY24, 18 in-person national assessments were completed and quality assured, of which half were repeat assessments. The footprint of the TADAT framework increased in underrepresented regions during the reviewed period. The TS successfully completed 18 TADAT assessments exceeding the 15 assessments for FY23. The use of the TADAT framework to assess the health of tax administration systems continued to expand in the regions lagging, particularly in Europe (Belgium, Greece, and Romania) in the Middle East (UAE) and North Africa (Egypt), strongly affirming TADAT's global reach.

TADAT assessments remained a strong collaboration platform among CD providers. Almost 90 per cent of the assessments carried out during the reviewed period involved various CD partners with a view to leveraging synergies and complementarities, and to minimize duplication of effort. These CD partners included: the African Tax Administration Forum (ATAF), Asian Development Bank (ADB), Foreign, Commonwealth Development Office (FCDO), Expertise France, Inter-American Center of Tax Administrations (CIAT), Inter-American Development Bank (IDB), National Tax Agency of Japan, Netherlands Tax and Customs Administration, and the World Bank. For details, refer to table 1.

Table 1. Completed TADAT Assessments FY24 – May 2023 to April 2024

#	Tax administration	Assessment completed	Lead agency	CD partners	Income classification	Region	First or repeat
1.	Nigeria	May-23	IMF FAD-R2	FCDO, WB	LMIC	AFR	First
2.	Mali	May 23	IMF FAD-R2	African Tax Administration Forum (ATAF), WB	LIC	AFR	Repeat
3.	Paraguay	Jun - 23	IMF-FAD-R2	-	UMIC	WHD	Repeat
4.	Gabon	Jul - 23	IMF-FAD-R2	ATAF, WB	UMIC	AFR	First
5.	Uzbekistan	Jul - 23	IMF-FAD-R1	ADB	LMIC	MCD	First
6.	Indonesia	Aug - 23	World Bank	IMF-FAD-R1, Netherlands Tax & Customs Administration, ADB, UK Aid, National Tax Agency of Japan	LMIC	APD	First
7.	Ghana	Aug - 23	IMF-FAD-R2	FCDO, ATAF, WB, GIZ	LMIC	AFR	Repeat

8.	Tanzania	Sep - 23	IMF-FAD-R2	ATAF,	LMIC	AFR	Repeat
9.	Suriname	Oct - 23	IMF-FAD-R2	Inter-American Center of Tax Administrations (CIAT), Inter-American Development Bank (IDB)	LMIC	WHD	First
10.	Democratic Republic of Congo	Oct - 23	IMF-FAD-R2	ATAF	LIC	AFR	Repeat
11.	Belgium	Oct - 23	IMF-FAD-R1	-	HIC	EUR	First
12.	Bulgaria	Nov - 23	IMF-FAD-R1	EC – DG Reform	UMIC	EUR	First
13.	Romania	Nov - 23	IMF-FAD-R1	EC – DG Reform	HIC	EUR	Repeat
14.	Greece	Nov - 23	IMF-FAD-R1	EC – DG Reform	HIC	EUR	Repeat
15.	Benin	Nov - 23	IMF-FAD-R2	WB, GIZ, Expertise France, ATAF	LMIC	AFR	Repeat
16.	United Arab Emirates (UAE)	Nov - 23	IMF-FAD-R1	UK HM Revenue and Customs	HIC	MCD	First
17.	Egypt	Feb-24	IMF-FAD-R1	ATAF	LMIC	MCD	Repeat
18.	Argentina	Mar - 24	IMF-FAD-R2	Inter-American Development Bank (IDB)	UMIC	WHD	First

The TS is engaged in updating the tool to ensure it remains relevant. The revision of the TADAT Field Guide (FG) has commenced, with the overarching objective to update the tool to reflect the reality of today's tax administration environment while remaining a results and evidence-based diagnostic tool. A wide range of consultations were initiated starting in November 2023, where the TS conducted a first round of consultations and collection of inputs from tax administration experts from all regions and within the FAD. Online surveys were sent to key stakeholders and tax administration experts in February 2024 whilst two regional workshops for African Anglophone and Francophone countries respectively were held in Mauritius and one workshop in Brazil in May 2024 to gather countries inputs. The feedback from these engagements is currently under review and will contribute to the enhancement of the field guide.

Effective Dissemination

During the period under review, the TS facilitated enhanced understanding by key stakeholders of international good practices in tax administration through training assessors and non-assessors and conducting impactful outreach activities.

TADAT Training

During FY24, 1,237 tax administration officials from several regions were trained in the TADAT methodology, with a focus on regions that have been lagging in terms of such training. —see Figure 3. Of the total trained persons that passed the TADAT exam, 51 percent are from sub-Saharan Africa, 19 percent from the Western Hemisphere, 17 percent from the Asia and Pacific (APD), nine percent from the Europe, and four percent from the Middle East and Central Asia. In terms of gender distribution 61 percent of trained persons were male whilst 39 percent were female.

Figure 3. Cumulative TADAT Training Numbers by FY24 and Gender Distribution of Participants

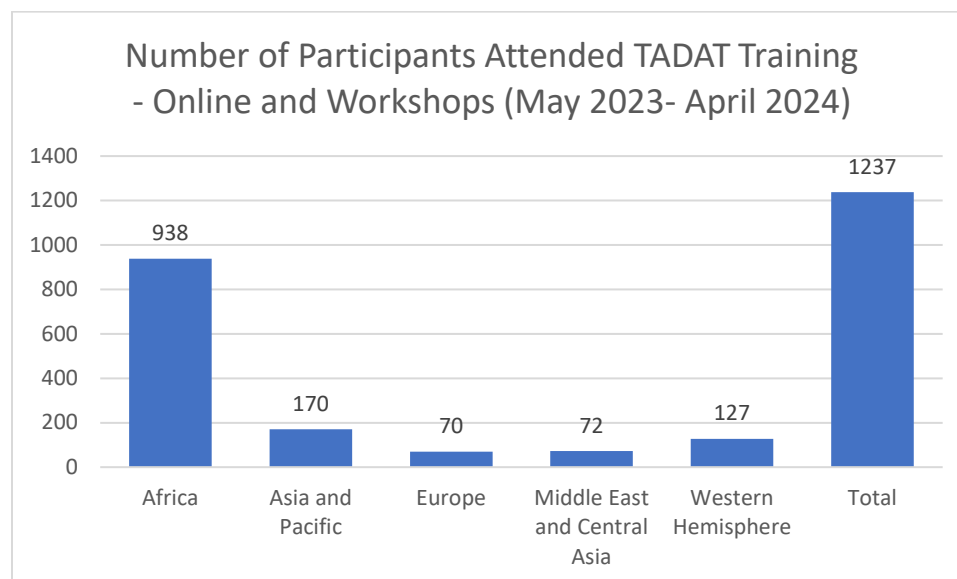
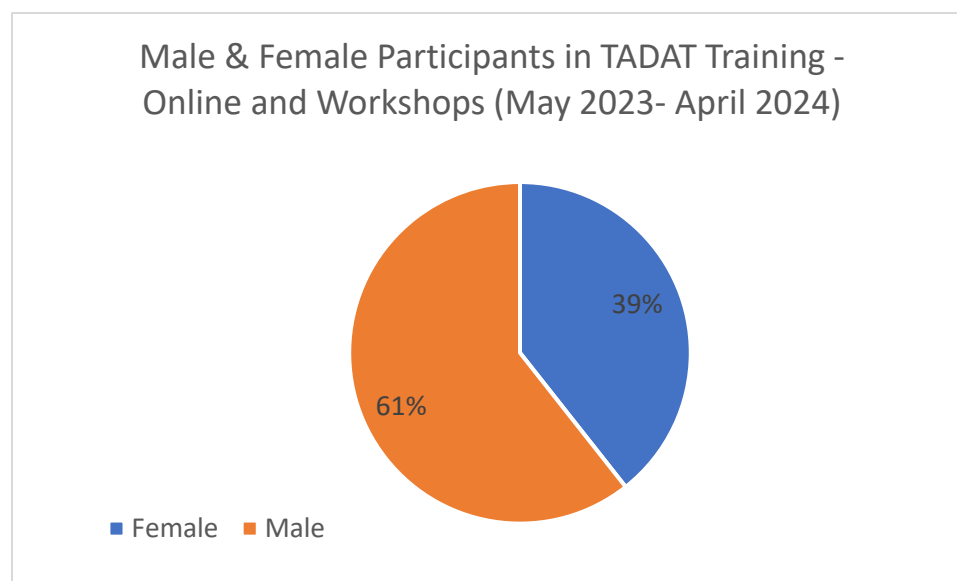


Figure 4. Cumulative TADAT Training Numbers by FY24 and Gender Distribution of Participants



The demand for TADAT training remained high, and the TS partnered with CD providers and regional tax administration organizations to train tax administration officials and experts in the TADAT methodology. To expand to less served regions, the following trainings were conducted for the French speaking TADAT community: A regional TADAT good practices and methodology virtual training workshop was conducted in collaboration with ATAF and CREDAF. The TS organized the first edition of the virtual TADAT leadership training in French to provide leadership skills and knowledge to tax experts from French-speaking countries, enabling them to effectively lead TADAT assessments. In addition, using a peer-to-peer approach the TS led a training workshop for tax administration officials from Bulgaria, Greece, and Romania to enhance their learning experience and facilitate knowledge sharing. Table 2 provides further details.

TADAT remained committed to providing training and resources in local languages, now including Dutch. The TS developed and piloted TADAT materials in Dutch for the first TADAT training in Dutch in Suriname in July 2023. The TS has continued its previous efforts to train tax officials in their own language to better disseminate good practices, as this facilitates better engagement, knowledge transfer and capacity building in countries where most tax officials are not fluent in English. In addition, the TADAT exam in ClassMarker¹ is available and used in Arabic, English, French, Portuguese, Russian, Spanish and, most recently, Dutch.

¹ ClassMarker is a secure, professional web-based Quiz maker which provides customizable online testing for training & educational assessments (refer to <https://www.classmarker.com/> for more details)

Table 2. TADAT training organized during the FY24.

#	Country	Training method	Period	#tax officials trained	Region	CD partners	Language
1	Uzbekistan	In-person workshop	June, 2023	18	MCD	IMF-ADB, TS	English, Russian
2	Romania²	In-person workshop enhanced with peer-to-peer learning	June, 2023	25	EUR	EC-IMF, TS	English
3	Suriname	In-person workshop	July, 2023	28	WHD	CIAT, TS	Dutch
4	Uganda	Online – in cohort	August, 2023	153	AFR	URA, TS	English
5	Ghana	Virtual workshop	August, 2023	137	AFR	IMF, TS	English
6	Tanzania	In-person workshop	August, 2023	25	AFR	IMF, TS	English
7	Curacao	Online – in cohort	October-December 2023	50	WHD	Bearing Point, SOAB, TS	English
8	Kenya (at subnational level)	Virtual workshop	November, 2023	207	AFR	TS	English
9	UAE	Online – in cohort	October, 2023	5	MCD	CERT, TS	Arabic, English
10	Francophone Central Africa³	Virtual workshop enhanced with peer-to-peer learning.	November, 2023	175	AFR	CREDAF, ATAF, TS	French
11	Egypt	In-person Workshop	December, 2023	10	MCD	SECO	English, Arabic
12	Several countries	Online courses in English, Spanish, and French	May – December, 2023	200	ALL	TS	English, Spanish, and French
13	Argentina	In-person Workshop	March 2024	25	WHD	TS, IMF	Spanish
14	Philippines	Virtual workshop	April 2024	140	APD	TS, IMF	English
15	Guatemala	N/A	April 2024	39	WHD	IMF	Spanish

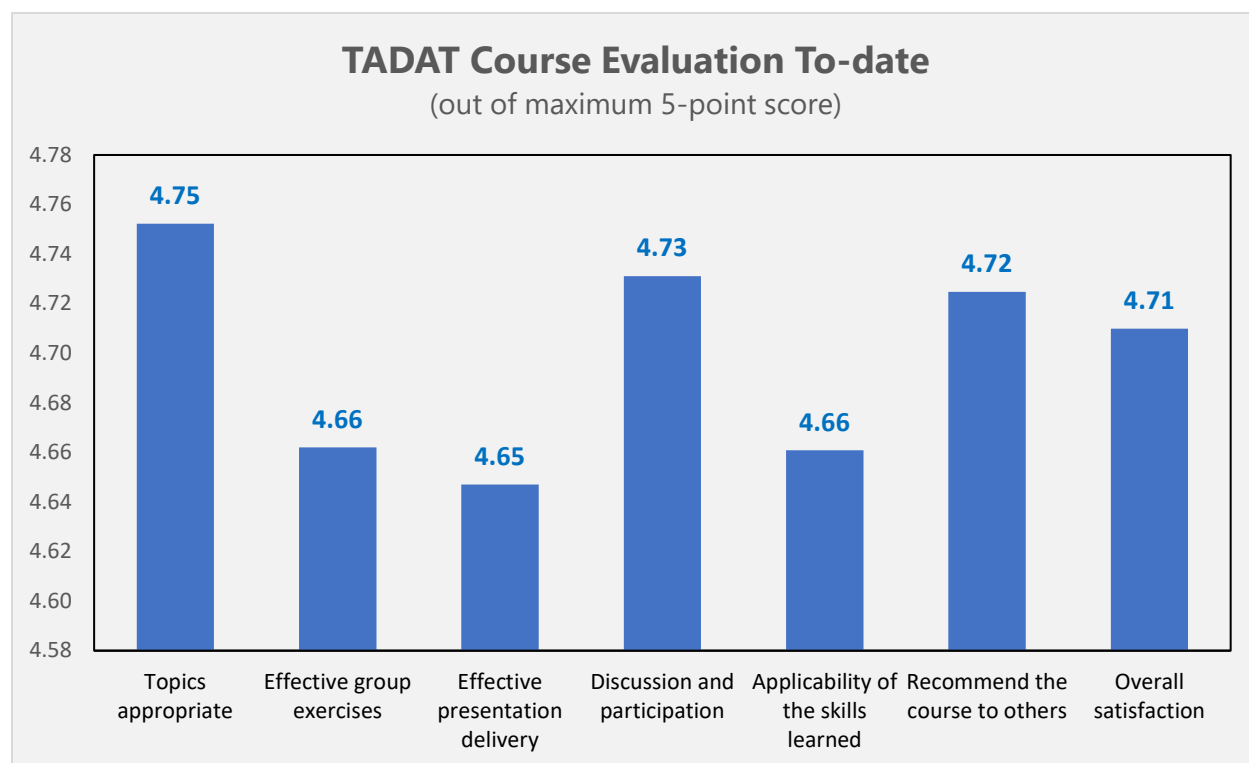
The TADAT training workshops continue to maintain their high standard. The cumulative average rating of TADAT course content and delivery from 61 workshops was 4.71⁴ out of a possible 5 (See figure 5

² Participants were from the tax administrations of Bulgaria, Greece, Romania.

³ Participants were from the tax administrations of Burundi, Cameroon, Central African Republic, Chad, Congo, and DRC.

⁴ This metric includes remote training delivery during the COVID-19 pandemic period to-date with a slightly lower comparative satisfaction score (4.65 out of 5).

Figure 5. TADAT Course Evaluation – Cumulative



TADAT Outreach

The TS conducted extensive targeted outreach activities in collaboration with CD partners. TS staff participated in a selected tax administration international and regional conferences. Additionally, the TS used various social media channels such as podcasts/live casts, the YouTube channel, and the LinkedIn channel to complement the training and outreach events to reach a wider audience. See Table 3 for FY2024 outreach events by modality.

Three high level workshops held to gather feedback for the enhancement of the TADAT 2019 field guide. Two high-level regional workshops were held in Africa with the support of the Revenue Administration II (R2), Fiscal Affairs Department at the African Training Institute of the IMF in Mauritius. The first workshop, held from March 27 to 29, brought together 47 participants representing 22 French, Portuguese, and Spanish-speaking countries in Africa. Following this, the second workshop, from April 1-3, 2024, gathered 21 English-speaking countries, totaling 42 dynamic participants. Notably, over half of these delegations were led by Commissioners General and Directors General of tax authorities. During these dynamic workshops, the results of TADAT assessments, with a focus on the African region were shared and discussed with the participants.

The third regional workshop for South America in Brasilia, Brazil, was held from May 6 to 8, with the participation of 21 managers and officials from tax administrations of South American countries. The three-day workshop was organized by the TS and R2 in partnership with the Inter-American Development Bank (IADB) and with the collaboration of the Inter-American Center of Tax Administrations (CIAT). The workshops provided an opportunity to gather country contributions to the ongoing process of revising the TADAT Field Guide to maintain its relevance. The conversations delved into crucial topics such as technology, data, and international taxation, aiming to enhance the existing good practices outlined in the Field Guide. The participatory approach, which prioritized involving attendees in shaping the future of the TADAT tool, received resounding appreciation from all participants.

These workshops provided an opportunity to make the process of updating the FG as inclusive as possible and showcase and raise awareness of the TADAT framework. The TADAT Technical Advisory Group (TAG) will be engaged in the validation phase of TADAT FG. During FY25, the TS will organize a meeting of TAG members for this purpose.

The TADAT Workshop in Narita, Japan (March 2024): From March 12-14, 2024, the Asian Development Bank (ADB), the National Tax Authority of Japan (NTA), and the IMF in collaboration with the TADAT Secretariat, hosted a pivotal workshop for the Study Group for Asia Pacific Tax Administration and Research (SGATAR) and Asian Development Bank (ADB) members. Over three days, 53 participants, including delegates from 21 developing members, Japan (JICA, Ministry of Finance, NTA), and observers from Keio University, delved into TADAT's profound impact. Mr. Modeste Mopa– Head of TADAT Secretariat and Mrs. Margaret Cotton-Deputy Division Chief FAD/R1 illuminated the TADAT methodology, drawing insights from 133 national assessments worldwide, particularly focusing on Asia-Pacific and the Caucasus, Central Asia, and Mongolia Regional Capacity Development Center (CCAMTAC) members. The workshop fostered enriching discussions, with countries like Indonesia, Maldives, Mongolia, and Pakistan sharing their TADAT assessment experiences and reform agendas. Beyond sharing current successes, the workshop also discussed the development of the TADAT framework and the ongoing review of the 2019 Field Guide (FG). Emphasizing inclusivity, the TADAT Secretariat encouraged all participant countries to contribute to the FG update, fostering a collaborative environment for growth and improvement.

In collaboration with CD partners, the TS tailored nine live-casts and one podcast event for audiences in specific regions. This has enabled tax administration officials and tax practitioners to discuss topics relating to common weaknesses and best practices in a particular region. The speakers and moderators for

these events have been selected from regions with less TADAT presence, such as APD, and to improve the regional balance of country coverage. The detail list of events is available in Table 1, Appendix 3 of this report.

The LinkedIn channel has increased its activity and followers, promoting and raising awareness of the TADAT framework. The number of followers on the new TS LinkedIn business account increased from 963 as of May 23 to 2,140 as end April 24, an increase of 1,177 followers in one year. The number of posts for FY24 was 67.

The podcast program performed well - with 2,411 new downloads for FY24. A major benefit of this content is that it is always available. Table 2 in Appendix 3 - TADAT Outreach shows the detailed performance of the podcast program FY24, based on all episodes in different languages. The cumulative number of downloads and views of podcasts/live casts/videocasts from May 2023 to April 2024 is approximately 10,579.

Table 3. Outreach events by modality for FY24

	Outreach Modality	# Events Planned FY24	Events
1	Participation in international/regional conferences	3	1. CREDAF Conference 2. ICTD Seminar 3. WB Tools Expo Seminar 4. Dialogue on Tax and SDGs conference – November 2023, New York
2	Awareness workshops ⁵ for TADAT partners	3	Africa West Governance Retreat - World Bank - June 2023 TADAT Workshop in Japan – March 2024 High-level TADAT Workshop in Mauritius – March and April 2024
3	Podcast/videocasts ⁶	4	1
4	Live-casts ⁷ (e.g., TADAT Coffee Chats—[TCC])	6	9
5	Pieces in Blogs of CD Providers	3	0

⁵ Awareness workshops consisting of a half-a-day program about TADAT are to be provided to CD partners (potential TADAT assessors) to familiarize them with the tool and making them interested in taking the full-fledged TADAT Training program (online version) with an option to take an exam.

⁶ Podcast/videocasts consist of recording, editing, and uploading audio or video content on the TADAT YouTube Channel.

⁷ The live cast consists of live-streaming video content on the TADAT YouTube Channel.

6	LinkedIn posts (including infographics)	12	67
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Positive Impact

During the period under review, the TADAT assessments results were used to facilitate a shared view of tax administration reform baselines and priorities by stakeholders.

TADAT assessments continued to motivate tax administration reform in countries. TADAT continues to be a highly valued, structured, standardized and evidence-based diagnostic tool that uses an outcome-oriented approach to assess tax administration systems. CD partners are using the results to design tax administration reforms. For example, under the EC DG Reform program, three EU member states (Bulgaria, Greece, and Romania) have scheduled a follow-up workshop in January 2024 to discuss the findings of their recent TADAT assessments with a view to incorporating them into their reform plans, with the support of the IMF's Fiscal Affairs Department. Other countries are also using the TADAT results as a baseline to undertake reforms (e.g., Uzbekistan).

The review of the eTADAT which is being developed for the management of the TADAT Assessment process has been completed. Post live deployment review is currently in progress and commissioning of the tool is projected for the end of July 2024. The tool automates the assessment activities of the field guide and allows the assessor to attach the evidence related to the observations within the tool and produce assessment reports. The platform covers all the phases of an assessment from the assessment initiation, pre-assessment, in-country assessment, and post-assessment activities.

The enhancement of the TADAT search engine is progressing well. Whilst the publication of PARs remains steady and CD partners have continued to engage and request authorities to publish PARs during entry and exit meetings and in transmittal letters accompanying approved PARs. A total of 39 reports have been published. The TS is complementing these efforts by enhancing the TADAT search engine. The enhanced search engine will provide i) a snapshot view of TADAT assessment results and changes after repeat assessments; ii) learn from good practices of countries with high scores of "A" or "B"; iii) create a multidimensional and adaptable/flexible view of TADAT from different viewpoints such as POA, indicator and dimension; iv) establish a robust and user-friendly search application that interested parties can access. Commissioning of the search engine is scheduled for July 2024.

TADAT—Related Analytical Work

The TS continued to develop its research agenda in collaboration with CD partners. This collaboration is essential for advancing knowledge and understanding in the field of tax administration. By collaborating with CD partners, the TS can benefit from their expertise, resources, and diverse perspectives. The main activities in this area are:

“10 Years of TADAT” Report - A report showing the impact and footprint of the TADAT framework globally over the first 10 years of the tool's use has been developed using data from the dimension scores, trends at the global level and by region. A study of improvements during this period based on the 27 repeat TADATs till December 2023, has been included. The “10 Years of TADAT” report will showcase five examples of tax administrations from each region that have improved their performance over the years as shown by the repeat TADAT results.

Tax Administration Challenges in Latin America, Central America, and the Caribbean - Drawing on the results of TADAT assessments in the region and diving deeper into the narratives of the PARs in the WHD, the TS is preparing a paper on "Tax Administration Challenges in Latin America, Central America and the Caribbean".

B. Fundraising, Budget, and Administrative Issues

Phase II Program—Partner Contributions

The contributions under the current TADAT Phase II partner agreements stand at US\$10.7 million against the program target budget of US\$9.5 million. In terms of liquidity, payments received as of April 30, 2024, amounted to US\$9.4 million. Combined with the amounts rolled over from Phase I (US\$0.3 million), bring the total cash received into the subaccount to US\$9.7 million—see Table 4.

Table 4. Status of Partner Contributions to TADAT Phase II
(In millions of specified currencies as of April 30, 2024)

Financial Contribution								
(In Million of Dollars, As of April 30, 2024)								
Agreement/Amendment Information					Contribution Received		Contribution Expected (U.S. Dollars)	
Partners	Signed Date ^{1/}	Currency	Amount	U.S.Dollars	Agreement Currency	U.S.Dollars	Requested	Future Contributions ^{2/}
Partners								
European Commission	12/13/2022	USD	2.0	2.0	1.9	1.9	-	0.1
France	3/17/2023	EUR	0.5	0.6	0.5	0.6	-	-
Germany	12/21/2018	EUR	0.4	0.5	0.4	0.5	-	-
Japan	11/14/2022	USD	2.0	2.0	2.0	2.0	-	-
Netherlands	8/22/2019	USD	2.0	2.0	1.2	1.6	-	0.4
Norway	6/13/2019	NOK	10.0	1.2	8.0	0.9	0.2	-
Switzerland	9/27/2019	CHF	1.0	1.0	1.0	1.0	-	-
United Kingdom	12/12/2018	GBP	1.0	1.2	0.8	1.0	-	-
Partners Total				10.3		9.4	0.2	0.5
Internal Transfers ^{3/}								
Japan				0.1	-	0.1	-	-
Switzerland				0.1	-	0.1	-	-
United Kingdom				0.2	-	0.2	-	-
Internal Transfers Total				0.3		0.3	-	-
Grand Total				10.7		9.7	0.2	0.5
Program Document Budget				9.5				
				1.1				

1/ May also refer to agreements that are under negotiation and approval date for Capacity Development Partnership agreements (e.g. flexible/umbrella agreements).
2/ The U.S. dollar conversion is based on the latest month-end exchange rates or is set to zero for completed installment.
3/ Refers to transfers from one program phase to another (e.g. phase rollovers).

TADAT Cash Flow

The projected cash flow position for TADAT Phase II will remain positive if expected future disbursements are received. The pending disbursements (US\$0.7 million), including those expected from the Netherlands, Norway, and the EC, will bolster the level of liquidity of the TADAT Thematic Fund (see Table 5). With these funds, TADAT will be able to successfully implement the existing work program and broaden its footprint, reflecting greater activity as envisaged.

Table 5. TADAT Phase II Cash Flow Statement

(In millions of US Dollars as of April 30, 2024)

TADAT Phase II Cash Flow Statement							
(In Million of U.S. Dollars, As of April 30, 2024)							
Partner	Actuals ^{1/}					Projected ^{2/}	Total
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	
Contributions	3.3	2.1	0.8	2.7	0.8	0.7	10.4
European Commission	-	-	-	1.9	-	0.1	2.0
France	-	0.1	0.3	0.1	-	-	0.6
Germany	0.2	0.2	-	-	-	-	0.5
Japan	0.6	0.5	0.5	0.5	-	-	2.1
Netherlands	0.4	0.4	-	-	0.8	0.4	2.0
Norway	0.2	0.4	-	0.2	-	0.2	1.1
Switzerland	1.0	-	-	-	-	-	1.0
United Kingdom	0.8	0.4	-	-	-	-	1.2
Total Interest	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Total Cash Available	3.3	2.1	0.8	2.8	0.9	0.7	10.5
Total Expenses ^{3/}	1.4	2.1	1.6	2.4	2.3	0.7	10.5
Cash Balance	1.9	1.9	1.1	1.5	0.1	0.0	0.0

1/Contributions are net of transfers and return of funds.
2/Future contribution is calculated using exchange rates as of April, 2024.
3/Expenses Paid includes the 7% Trust Fund Management Fee. Projected expenses are based on proposed workplans.

TADAT Expenses

Total expenses for FY24 are US\$2.31 million against the endorsed budget of US\$ US\$2.4 million an outturn level of 96 percent. About \$100,000 from FY24 was reallocated to FY25 for the expenses of the Brazilian Regional Workshop in May 2024. The major expenditures for the period were duty station-based work and field-based expenses and staff related expenses on project management.

Table 6. Summary Table FY24 Expenses vs. Budget – Working budget.

TADAT Phase II FY24 Expenses by Workstream

(In U.S. Dollars, As of April 30, 2024)

Workstream ID	Description	Endorsed Budget	Expenses	Execution (%)
FAD_IMF_2020_02	Framework Development and Research	211,799	385,209	182%
FAD_IMF_2020_03	Supporting TADAT Assessments	623,414	440,219	71%
FAD_IMF_2020_05	Training and Accreditation	477,103	833,872	175%
FAD_IMF_2020_06	Outreach	333,872	137,826	41%
FAD_IMF_2020_07	Quality Assurance	193,185	178,699	93%
FAD_IMF_2020_08	Positive Impact/ Secretariat Functions	403,618	180,849	45%
Subtotal		2,242,991	2,156,675	96%
7% Thematic Fund Management Fee		157,009	150,967	
Total		2,400,000	2,307,642	96%
Key Expenditure	Interactive Learning and Workshops	449,172		
	Development of General CD Technical Materials	11,235		
	CD Knowledge, Data Information, and Technology Management	-		
	Project Managemnt	868,823		
	Duty Station-based Work	484,134		
	Peer-to-peer Engagement	279,857		
	Field-bsaed Work	214,421		
	Total	2,307,642		

Table 7. Summary Table FY24 Expenses vs. Budget—Working budget

TADAT Phase II FY24 Expenses by Category and Outcome Area

In U.S. Dollars, As of April 30, 2024

Category	Outcome 1: Preferred Assessment Tool	Outcome 2: Effective Dissemination	Outcome 3: Systemic Quality Assurance	Outcome 4: Positive Impact	TOTAL
Interactive Learning and Workshops	-	419,787	-	-	419,787
Development of General CD Technical Materials	-	-	-	10,500	10,500
CD Knowledge, Data Information, and Technology Management	-	-	-	-	-
Project Managemnt	259,840	304,249	95,177	152,718	811,984
Duty Station-based Work	204,292	187,134	61,036	-	452,461
Peer-to-peer Engagement	212,767	8,664	22,485	17,632	261,549
Field-based Work	148,529	51,864	-	-	200,393
Subtotal	825,428	971,698	178,699	180,849	2,156,675
7% Trust Fund Management Fee	57,780	68,019	12,509	12,659	150,967
Total	883,208	1,039,717	191,208	193,509	2,307,642
Notes:					
1/ Outcome 1 includes activities associated with TADAT framework development and maintenance, and CD-related analytical work.					
2/ Outcome 2 includes all activities related to assessor accreditation and training, and stakeholder engagement and outreach.					
3/ Outcome 3 includes all activities that support monitoring and quality assurance, and external evaluation of reports and TADAT activities.					
4/ Outcome 4 consolidates TADAT secretarial functions including staff capacity development.					

For the second half of the fiscal year, the priority was to execute fully the program portfolio, and ensure a smooth transition of the TADAT project to the new GPFP initiative. TADAT Phase 2 was extended for six months and is operating in parallel with the GPFP for the first six months of FY25.

C. TADAT Workplan FY25

The FY25 workplan will cover three workstreams as follows: (i) TADAT Assessments—deploy TADAT to diagnose strengths and weaknesses of tax systems; (ii) Training and Tools—develop, update and deliver training on the use and application of the TADAT, and tools developed and deployed to raise awareness; and (iii) Design, Review and Monitoring—review and monitor the use and applicability of the TADAT FG and update TADAT as needed. Appendix 3 presents a High Level Workplan for FY25 and impact on TADAT Results Chain Outcome.

I. TADAT Assessments

- (i) Facilitate at least 20 first-time or repeat TADAT assessments with focus at the national level and in lagging regions.
- (ii) Enhance collaboration efforts with TADAT Partners and other CD providers in TADAT assessments.⁸
- (iii) Maintain TADAT assessment results database and other related statistics.
- (iv) Support select TADAT assessments (on-demand or high-risk) by financing the direct participation of TS.

TADAT assessments - Requests from 21 new countries (Table 8) for a TADAT assessments have been received.

Table 8. Indicative TADAT Assessments FY25⁹

	Country/entity	Lead agency
1	Aruba	FAD-R1
2	Burkina Faso (Repeat)	FAD-R2
3	Burundi (Repeat)	FAD- R2
4	Cameroon (Repeat)	FAD-R2
5	Curaçao	FAD-R1
6	Czech Republic	FAD-R1
7	Dominican Republic (Repeat)	FAD-R1
8	Equatorial Guinea	FAD-R2
9	Ethiopia (Repeat)	FAD-R2

⁸ Assessment team members will be from different partners and CD providers.

⁹ The above are proposed to take place with development partners in FY25.

10	Grenada	FAD-R2
11	Guatemala (Repeat)	FAD-R2
12	Lagos	FAD-R2
13	Laos	FAD-R1
14	Malta	FAD-R1
15	Mozambique (Repeat)	FAD-R2
16	Namibia (Repeat)	FAD-R2
17	Philippines (Repeat)	FAD-R1
18	Saudi Arabia	WB
19	Slovakia (Repeat)	FAD-R1
20	Trinidad and Tobago (Repeat)	FAD-R2
21	Vietnam (Repeat)	FAD-R1

II. TADAT Training and Tools

TADAT Training—the TS will continue to undertake pre and post TADAT assessment training; it will also increase the number of non-TADAT assessment training sessions in regions where the TADAT footprint is lagging.

- (i) Develop training based on the revised Field Guide (English, Spanish and French)—on-line training (edX platform) ¹⁰.
- (ii) Provide TADAT training (with exam) to at least 300 persons—undertake in-field/virtual TADAT workshops (e.g., in tax administrations, collaborative workshops with CD partners/providers—such as IMF Regional Capacity Development Centers, tax administration regional organizations, etc.).
- (iii) Revamp and streamline the TADAT website—improve the website and content management.
- (iv) Increase the TADAT footprint – through various outreach activities (see Table 9).

Effective Dissemination

The TS will continue to develop training materials that will reflect the findings from TADAT assessments across regions. With a view to making TADAT training even more impactful for beneficiary countries, the TS will be developing training materials tailored to the different regions. More specifically, the aim will be to supplement the existing training materials with analyses of results specific to each region and to compare them with those of other regions. For FY25, this exercise will focus on, Asia,as Africa, Europe and South

¹⁰ Especially for tax administrations that have already benefitted from face-to-face training.

America have been completed during FY24.

TADAT Outreach

TADAT outreach activities —the TS will continue to collaborate with CD partners to organize targeted outreach activities in regions with less TADAT presence as highlighted in the FY25 work plan.

A conference commemorating the 10th anniversary of the launch and use of the TADAT framework will take place in DC in June 2024. This milestone event will commemorate the tool's accomplishments and serve as a basis for partners, experts, and stakeholders to collectively reflect on its impact and define next steps for its continued relevance in the rapidly evolving landscape of tax administration. The TS will organize the event in collaboration with the IMF's Fiscal Affairs Department.

Revamping of the TADAT website. The process to revamp the TADAT website is progressing well in collaboration with the IMF's Communication and Information Technology departments. The revamped website will be delivered in two phases: i). Phase 1 will cover prioritized navigational changes on the current website and introduction of a new home page as well as the 10th anniversary event page. This is to be ready before the 10th year anniversary event as it will support roll out of the communication and resources for the event. ii) Phase 2 is scheduled to deliver structural changes that will offer TS more flexibility and dynamism in administering the required content changes within shorter timelines as well as roll out of additional dynamic capabilities to content and utilities.

Table 9. Outreach modalities and planned events in FY25

	Outreach Modality	Number of Events
1	Participation in international/regional conferences	3
2	Awareness workshops ¹¹ for TADAT partners	3
3	Podcast/videocasts ¹²	4

¹¹ Awareness workshops consisting of a half-a-day program about TADAT are to be provided to CD partners (potential TADAT assessors) to familiarize them with the tool and making them interested in taking the full-fledged TADAT Training program (online version) with an option to take an exam.

¹² Podcast/videocasts consist of recording, editing, and uploading audio or video content on the TADAT YouTube Channel.

4	Live-casts ¹³ (e.g., TADAT Coffee Chats—[TCC])	10
5	Pieces in Blogs of CD Providers	3
6	LinkedIn posts (including infographics)	12

iii) Design, Review and Monitoring

The TS will i) complete the review of the FG19, considering developments and emerging areas in tax administration (e.g., GOVTEC/digitalization, data, climate change & gender) while maintaining the focus on outcomes; ii) organize a session with TAG members to validate the TADAT FG changes; iii) hold four sensitization seminars for TADAT assessors and stakeholders; and iv) complete the updates to the TADAT search engine as per the changes in the updated FG¹⁴ v) Update the eTADAT platform with changes as per the updated FG¹⁵.

TADAT—Related Analytical Work

Ongoing TADAT-related analytical work will be completed. The TS will complete its work on the following analytical pieces: “10 Years of TADAT” Report; TADAT Good Practices Search Engine; and Tax Administration Challenges in Latin America, Central America, and the Caribbean.

D. TADAT Budget and Expenses FY25

In line with the GPFP Program Document, the TS budget for FY25 of US\$2,504,647.44 was endorsed by the GPFP SC in January 2024. The budget (detailed in Tables 2) is premised on the priorities and deliverables outlined above. The budget will finance, other than staff costs, the following key areas: (i) increase the footprint of TADAT through undertaking and supporting TADAT training and outreach activities; (ii) Finalize the new FG25 and translate it in Spanish and French; (iii) revamp the TADAT website, and finalize the development of TADAT digital assets (eTADAT, and the TADAT search engine);

¹³ The live cast consists of live-streaming video content on the TADAT YouTube Channel.

¹⁴ Provides a snapshot view of TADAT assessment results and changes after repeat assessments—for countries with high scores of “A” or “B”.

¹⁵ Automates the assessment process and offers a means through which assessment activities are captured and evidence is attached in a tool.

(iv) enhanced backstopping and participation in select assessments (on-demand or high-risk) by the TS, especially to minimize reputational risk; and (v) update TADAT training in line with FG25.

Table 10. Summary Table – Proposed Budget FY25 - by Workstream (US\$)

Workstream ID	Description	Proposed Budget FY 2024/25
	TADAT Assessments ¹⁶	650,755
	TADAT Training and Tools ¹⁷	820,982
	Design, Review and Monitoring ¹⁸	458,076
	Positive Impact/ Secretariat	410,979
Subtotal		2,340,792
7% Thematic Fund Management Fee		163,855.44
Total		2,504,647.44

Proposed Budget FY25 – detailed presentation by Workstream (US\$)

Description (Under GPFP)	Workstream ID (Under TADAT TF)	Description (Under TADAT TF)	Proposed Budget FY25
TADAT Assessments	FAD_IMF_2020_03	Supporting TADAT Assessments	650,755
TADAT Training and Tools	FAD_IMF_2020_05	Training and Accreditation	485,289
	FAD_IMF_2020_06	Outreach	335,693
Design, Review and Monitoring	FAD_IMF_2020_07	Quality Assurance	232,473
	FAD_IMF_2020_02	Framework Development and Analytical Work	225,603
Positive Impact/Secretariat	FAD_IMF_2020_08	Positive Impact/ Secretariat Functions	410,979
Subtotal			2,340,792
7% Thematic Fund Management Fee			163,855.44
Total			2,504,647.44

¹⁶ Supporting TADAT Assessments

¹⁷ Training and Accreditation, Outreach

¹⁸ Framework Development and Research, and Quality Assurance.

APPENDIX

Appendix 1. Implementation status of Work Plan for FY24

Category	Main Activities	Status	TADAT Chain Impacted	Results Outcome
TADAT Assessments	Facilitate at least 20 first-time or repeat TADAT assessments at national level.	Achieved	Preferred Assessment Tool (PAT)	Positive Impact (PI)
	Enhance collaboration efforts with TADAT Partners and other CD providers in TADAT assessments (including developing guidance notes).	Achieved	PI	
	Review all TADAT PARs for compliance with the Field Guide and other approved standards.	Completed	Systemic Quality Assurance (SQA)	
	Maintain TADAT assessment results database and other related statistics.	Completed	PI/PAT	
	Support select TADAT assessments (on-demand or high-risk) by financing the direct participation of TS.	Completed	PAT	
	Start the review of the TADAT Field Guide, considering developments and emerging areas in tax administration (e.g., GOVTEC/digitization, climate change, gender).	Completed	PAT	
TADAT Training	Provide TADAT training (with exam) to at least 300 persons.	Fully achieved	Effective Dissemination (ED)	
	Continue managing and promoting the use of English and Spanish TADAT online course (on the edX platform) and launch the French online course.	Completed	ED	
	Develop a Training Guidance Note (including guidance on selection of trainees using various metrics such as gender, office location, level (e.g., tactical, middle, and senior management).	Partially achieved	ED	
	Develop training materials encompassing findings from TADAT assessments and metrics.	In progress (Developed for EUR, AFR & South America)	ED	
	Undertake in-field/virtual TADAT workshops (e.g., in tax administration, collaborative workshops with CD partners/providers—such as IMF Regional	Achieved	ED	

Category	Main Activities	Status	TADAT Chain Impacted	Results Outcome
	Technical Assistance Centers, tax administration umbrella organizations, etc.).			
	Compile TADAT Training Related Statistics.	Achieved	ED	
TADAT Outreach	Hold an international conference commemorating the 10 th anniversary of the launch and use of the TADAT framework.	In progress	PAT/PI	
	Revamp the TADAT website in collaboration with TADAT stakeholders.	In progress	PAT/ED/PI	
	Participate in TADAT outreach activities at regional and international events for tax administrations.	Completed	ED	
	Compile TADAT Outreach-related Statistics.	Completed	ED	
	Prepare tax administration background material for use in outreach activities	Completed	ED	
TADAT Analytical Work	Analytical work on Tax Administration Challenges in Latin America, Central America, and the Caribbean using findings from TADAT assessment results from the region.	In progress	PI	
	Produce a publication showcasing the impact and footprint of the TADAT Framework worldwide in the first 10 years of using the tool.	In progress	PI/PAT	
	Prepare a Concept Note on Introducing Gender Aspects in TADAT.	In progress	PAT	
	Continue the development of the database with the narratives from the TADAT PARs.	In progress	PI	

Appendix 2. TADAT Outreach FY24

Table 1. Live-cast and podcast at end FY 24

Episode #	Episode Title	Related POA	Organization (all the organizations involved)	Released date	Targeted Region
1	Tax dispute resolutions and its linkages to Audit - Successes and Challenges	7	Experts from the tax administrations of Uganda, Nigeria and Zambia.	6/29/2023	AFR
2	TADAT linkages	all	Experts from the tax administrations of Uganda and Kenya.	7/27/2023	AFR
3	Efficient Revenue Management in Domestic Revenue Mobilization	8	ATAF and experts from the tax administrations of South Africa and Ruanda	8/24/2023	AFR
4	Journey towards transitioning from manual registers to automation-practical lessons learned (successes and challenges)	1	Experts from the tax administrations of Ruanda, Zambia, and Malaysia	9/28/2023	AFR/APD
5	Boosting the Tax Base Expansion and Domestic Revenue: The Significance of an Accurate Taxpayer Register	1	ATAF, ICTD, CBTD	10/26/2023	AFR
6	Emerging Approaches to Managing and Collecting Tax Debt to Improve Tax Payment Compliance	5	ADB, IRBM, Experts from the tax administrations of Japan	11/23/2023	APD
7	Podcast – Tax administration and ERM: Tax administration in the age of risk	2	OECD, Deloitte	9/1/2023	ALL
8	Big data analytics: The next frontier for effective and efficient tax systems	2	ATAF; Eswatini Revenue Service; Zimbabwe Revenue Authority; Nigeria Revenue Authority	2/22/2024	ALL
9	Breaking the Silos: The Role of Interagency Collaboration in Fraud and Tax Evasion Prevention and Detection	2,6,9	Kenya Revenue Authority, Argentina Revenue Authority, Tax Expert	3/28/2024	ALL

10	The Role of Accountability and Transparency of a Tax Administration in Enhancing Tax/ Tax Paying Culture among the Taxpayers	9	University of Pretoria, South Africa, Centre of Tax Research, Ghana, ATAF	4/25/2024	ALL
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Table 2. Performance of the Podcast Program at end of FY 24–by language

Language	Total downloads	Tracks Metrics		Average downloads	
		# of tracks ¹⁹	Downloads per track	# per month	Percentage
Arabic	96	26	4	14	4
Chinese	72	26	3	10	3
English	610	46	13	87	25
French	274	43	6	39	11
Portuguese	181	43	4	26	8
Russian	894	26	34	128	37
Spanish	284	43	7	41	12
Total	2,411	253	71	344	100

¹⁹ A track is an episode in a certain language.

Appendix 3. High-Level Work Plan for FY25 and Impact on TADAT Results Chain Outcome

Category	Main Activities	Outcome Impacted
TADAT Assessments	Facilitate at least 20 first-time or repeat TADAT assessments at national level.	Preferred Assessment Tool (PAT) /Positive Impact (PI)
	Enhance collaboration efforts with TADAT Partners and other CD providers in TADAT assessments (including developing guidance notes).	PI
	Review all TADAT PARs for compliance with the Field Guide and other approved standards.	Systemic Quality Assurance (SQA)
	Maintain TADAT assessment results database and other related statistics.	PI
	Support select TADAT assessments (on-demand or high-risk) by financing the direct participation of TS.	PAT
	Complete the review of the TADAT Field Guide, considering developments and emerging areas in tax administration (e.g., GOVTEC/digitization, climate change, gender).	PAT
TADAT Training	Provide TADAT training (with exam) to at least 300 persons.	Effective Dissemination (ED)
	Continue managing and promoting the use of English and Spanish TADAT online course (on the edX platform) and launch the French online course.	ED
	Develop a Training Guidance Note (including guidance on selection of trainees using various metrics such gender, office location, level (e.g., tactical, middle, and senior management).	ED
	Develop training materials encompassing findings from TADAT assessments and metrics.	ED
	Undertake in-field/virtual TADAT workshops (e.g., in tax administration, collaborative workshops with CD partners/providers—such as IMF Regional Technical Assistance Centers, tax administration umbrella organizations, etc.).	ED
	Compile TADAT Training Related Statistics.	ED
TADAT Outreach	Hold an international conference commemorating the 10 th anniversary of the launch and use of the TADAT framework.	PAT/PI
	Revamp the TADAT website in collaboration with TADAT stakeholders.	PAT/ED/PI
	Participate in TADAT outreach activities at regional and international events for tax administrations.	ED
	Compile TADAT Outreach-related Statistics.	ED
	Prepare tax administration background material for use in outreach activities for use in outreach modalities).	
TADAT Analytical Work	Analytical work on Tax Administration Challenges in Latin America, Central America, and the Caribbean using findings from TADAT assessment results from the region.	PI
	Produce a publication showcasing the impact and footprint of the TADAT Framework worldwide in the first 10 years of using the tool.	PI/PAT
	Research introducing Gender Aspects in TADAT as part of the FG review.	PAT
	Engage and involve the TADAT Advisory Group in TADAT analytical activities especially for the validation of the new FG.	PAT
	Continue the development of the database with the narratives from the TADAT PARs.	PI