



TAX ADMINISTRATION DIAGNOSTIC ASSESSMENT TOOL (TADAT)

PHASE II COMPLETION REPORT 2019/20 – 2024/25

APRIL 2025

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ABBREVIATIONS AND ACRONYMS

ADB	Asian Development Bank
ADF	African Development Fund
AFR	Africa Region managed by the African Department of the IMF
AFRITAC	Regional Technical Assistance Center - Africa
APD	Asia Pacific Region managed by the Asia and Pacific Department of the IMF
ATAF	African Tax Administration Forum
CAPTAC-DR	Tax Administrations of Central America and the Caribbean, Dominican Republic
CARTAC	Caribbean Regional Technical Assistance Center
CD	Capacity Development
CIAT	Inter-American Center of Tax Administrations
CREDAF	Circle of Reflection and Exchange of Managers of Tax Administrations
DFID	Department for International Development
DG	The Directorate-General
EC	European Commission
EU	European Union
EUR	European Region managed by the European Department of the IMF
FAD	Fiscal Affairs Department
FCDO	The UK's Foreign, Commonwealth and Development Office
FG	Field Guide
FY	Fiscal Year
GIZ	The Deutsche Gesellschaft für Internationale Zusammenarbeit
GPFP	Global Public Finance Partnership
HMRC	Her Majesty's Revenue and Customs, United Kingdom
IBFD	International Bureau of Fiscal Documentation
IDB	Inter-American Development Bank
IEF	The Institute for Fiscal Studies of Spain
IMF	International Monetary Fund
IT	Information Technology
LIC	Low-Income Developing Countries
MCD	Middle East and Central Asia Region managed by the Middle East and Central Asia Department of the IMF
NORAD	Norwegian Agency for Development Cooperation
NTA	National Tax Agency of Japan
OTA	U.S. Department of the Treasury
PAR	Performance Assessment Report
PEFA	Public Expenditure and Financial Accountability
POA	Performance Outcome Area
SAI	Internal Audit Service
SC	Steering Committee
SECO	Swiss State Secretariat for Economic Affairs
SSA	Sub-Saharan Africa
TADAT	Tax Administration Diagnostic Assessment Tool
TARC	Tax Administration Research Centre
TCC	TADAT Coffee Chats
TS	TADAT Secretariat
T-TAG	TADAT Technical Advisory Group
UNCDF	The United Nations Capital Development Fund
USAID	United States Agency for International Development
WB	World Bank
WHD	Western Hemisphere Region managed by the Western Hemisphere Department of the IMF

I. EXECUTIVE SUMMARY

Phase II (2019-2024) of the TADAT multi-partner thematic fund program concluded on October 31,

2024. Supported by the TADAT Partners, including the International Monetary Fund (IMF) and the World Bank, the program transitioned to be part of the Global Public Finance Partnership (GPFP). This report summarizes Phase II achievements and the overall program performance as of October 31, 2024.

TADAT has gained broad international acceptance. Phase I established the TADAT framework as a robust tax administration diagnostic tool, while Phase II expanded its global reach. By the end of this phase, 110 countries had utilized the tool, with 192 cumulative assessments completed since the program's launch.

TADAT coverage has improved with more assessments in traditionally underserved regions. The tool's global footprint increased during Phase II. While Sub-Saharan Africa (SSA) and the Western Hemisphere (WHD) led in assessments, usage grew in Asia and the Pacific (APD), Europe (EUR), and the Middle East and Central Asia (MCD), with assessments rising from 28 in Phase I to 37 in Phase II, a 32 percent increase.

TADAT trainings and outreach activities expanded its footprint. Outreach intensified to raise awareness and disseminate assessment trends. The trainings provided tax officials with a comprehensive understanding of the framework and helped develop a pool of TADAT assessors and team leaders. Feedback indicated that the trainings were highly valued.

The impact of TADAT is evident in the increasing number of repeat assessments. Of the 33 repeat assessments conducted by the end of the program, 30 occurred during Phase II, allowing many tax administrations to measure progress and guide reforms. An analysis report of TADAT results over ten years is available in Arabic, English, French, and Spanish, addressing the low publication rate of PARs by country officials.

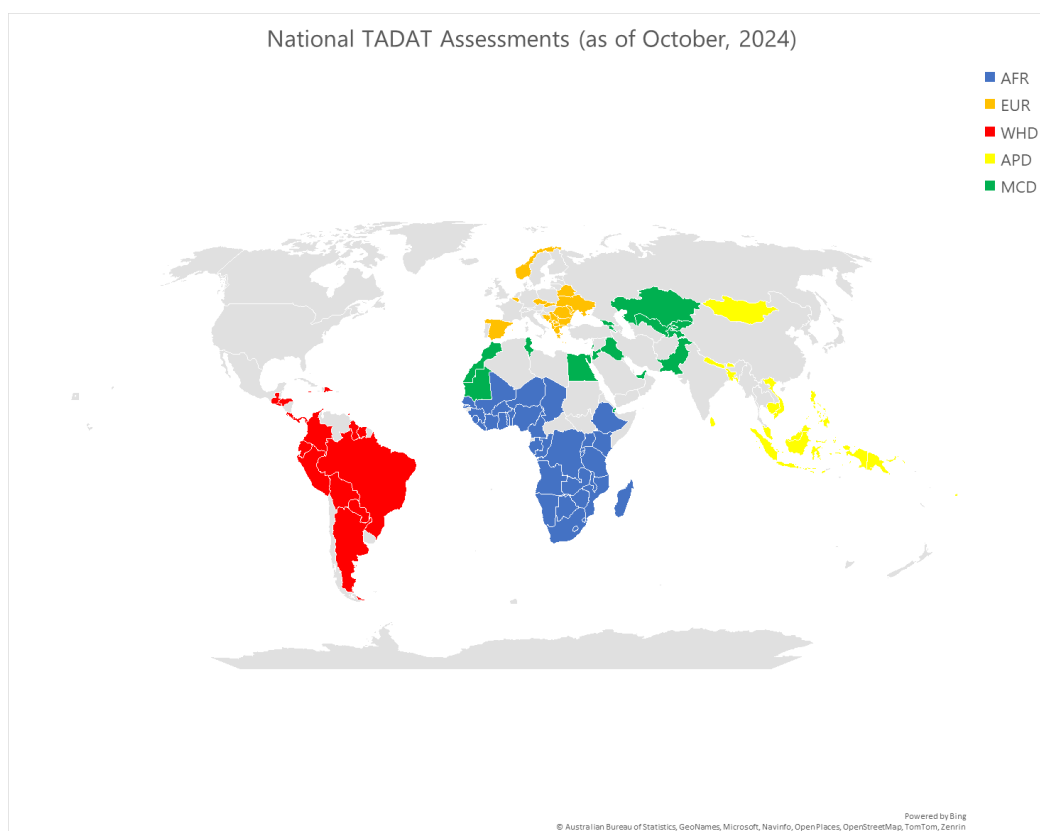
TADAT has strengthened collaboration among international organizations and capacity development (CD) providers. The assessments fostered a strong collaboration platform, with 122 of 143 national assessments involving multiple agencies. TADAT assessments served as a basis for stakeholder dialogue on reform priorities and sequencing, with inclusive consultations conducted for updating FG25.

This report is organized around the expected outcomes as defined in the TADAT results Chains – Phase II as follows: I. Executive Summary; II. Assessments and Related Activities; III. Effective Dissemination; IV. Systematic Quality Assurance; V. Observed Impact of the TADAT Tool; VI. Financing and Expenditure; VII. Implementation Challenges and Key Lessons.

II. ASSESSMENTS AND RELATED ACTIVITIES

As of October 31, 2024, a total of 192 TADAT assessments have been conducted across 110 countries. Among these, 143 assessments were performed at the national level, while 49 were carried out at the sub-national level. Figure 1 provides an illustration of the TADAT coverage mapping.

Figure 1. TADAT coverage mapping as of October 2024



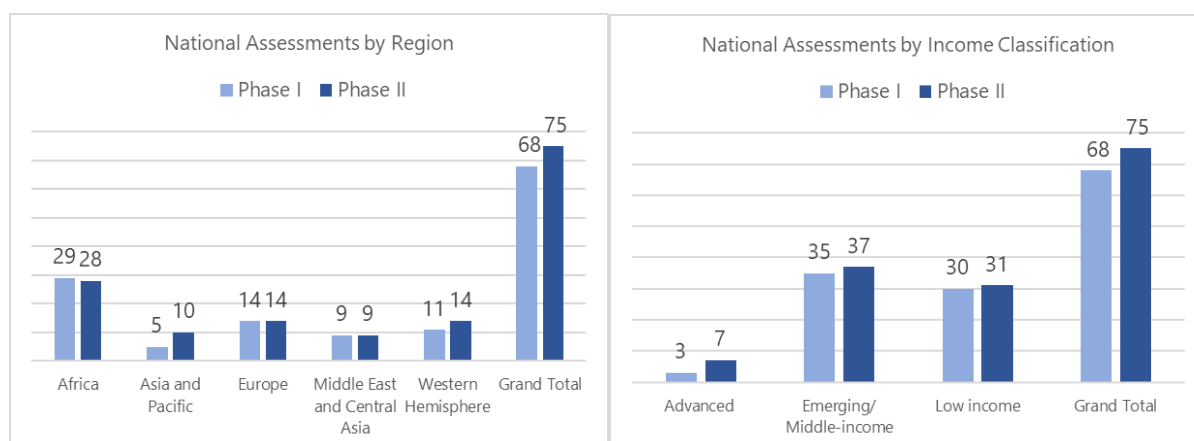
NATIONAL ASSESSMENTS

During Phase II, the TS facilitated 75 national assessments, representing 52 percent of the total 143 assessments conducted since the tool's inception. Appendix 5 provides the list of national assessments conducted in Phase II.

Regionally, Sub-Saharan Africa led with 28 assessments, accounting for 37 percent of the total. Europe and the Western Hemisphere each followed with 14 assessments, contributing each at 19 percent. APD ranked fourth with 10 assessments, while MCD had 9. The TADAT framework's application to evaluate the health of tax administration systems has notably expanded in underrepresented regions, affirming its global reach. This trend was particularly evident in APD, where the number of assessments increased from 5 in Phase I to 10 in Phase II.

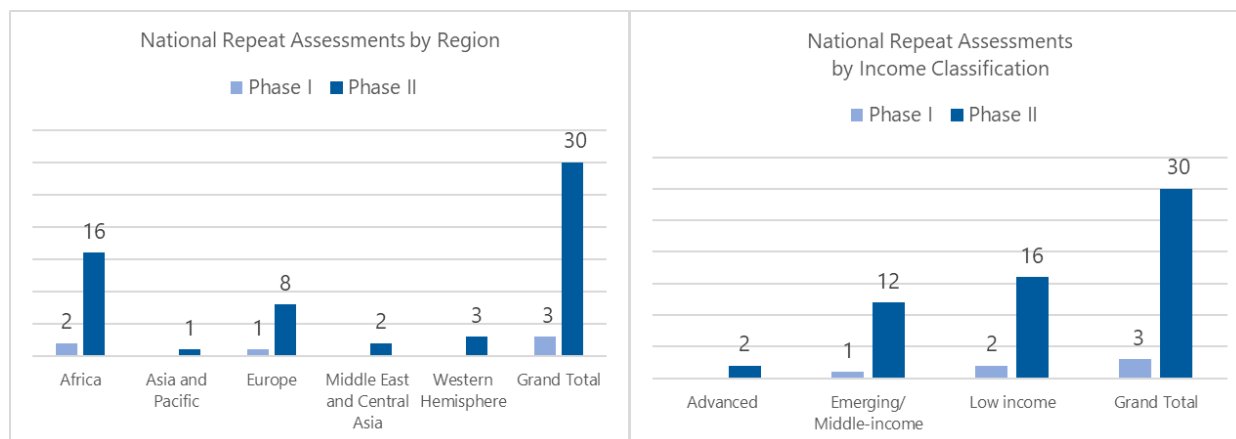
In terms of income classification, 31 national assessments (41 percent of the total) were conducted in low-income economies, 37 assessments (49 percent) in emerging and middle-income economies, and 7 assessments (9 percent) in advanced economies. Figure 2 illustrates the distribution of assessments by region and income level.

Figure 2. Number of National Assessments by Region and Income Classification Phase I - II



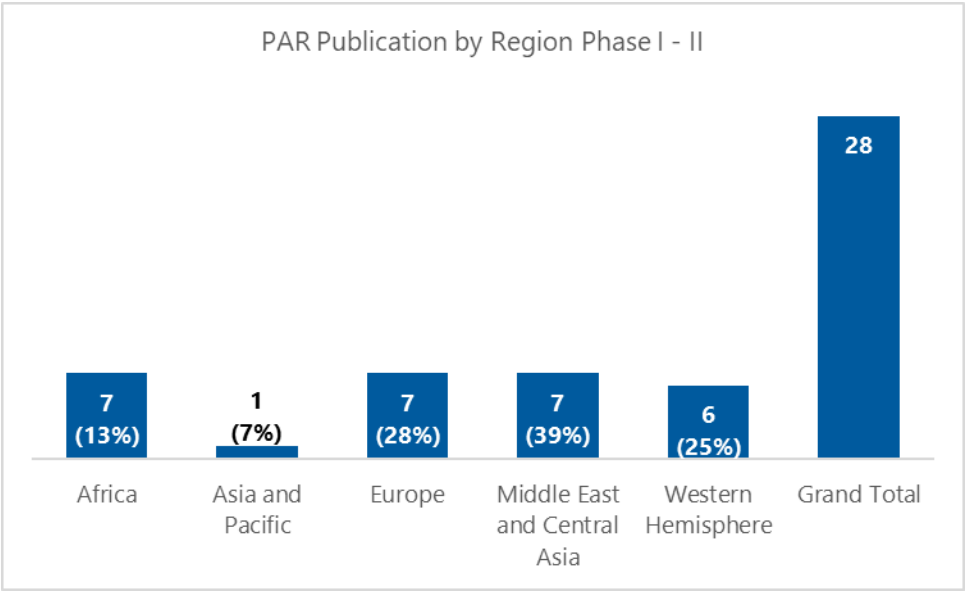
TADAT repeat assessments increased during phase II. The repeat assessments have enabled the measurement of progress (or lack thereof) in implementing tax administration system reforms, extending beyond mere tax revenue performance. Out of a total of 33 repeat assessments conducted under the overall TADAT program, 30 took place during Phase II. Figure 3 illustrates the distribution of these repeat assessments by region and income classification.

Figure 3. Number of Repeat Assessments by Region and Income Classification Phase I - II



The publication of Performance Assessment Reports (PARs) has remained steady. In line with their commitment to transparency, 28 countries have published TADAT performance assessment reports—15 in Phase I and 13 in Phase II (see www.tadat.org). The global publication rate is 20 percent, with regional variations. Sub-Saharan Africa has the highest number of assessments at 58 percent but only 13 percent of PARs published. WHD region published 6 PARs; EUR and MCD 7 PARs each, and APD has published one PAR.

Figure 4. National Assessment PAR Publication Count and Rate by Region Phase I – II (as of October, 2024)



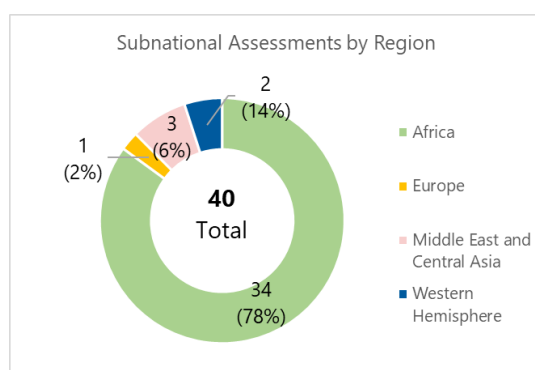
* Percentage refers to the publication rate within each respective region.

TADAT assessments remained a strong collaboration platform among CD providers. As of October 31, 2024, 122 out of 143 of the assessments carried out at a national level involved at least two CD partners, with a view to leveraging synergies and complementarities, and to minimize duplication of effort. Appendix 5 provides the list of agencies involved in national assessments conducted in Phase II.

SUB-NATIONAL ASSESSMENTS

TS facilitated 49 sub national assessments during the program of which 40 were in phase II. Building on the success of national TADAT assessments, the number of subnational assessments (at the state, regional, local council, and county levels) increased significantly during Phase II, aided by several development partners. Regionally, Africa led with 78 percent of total subnational assessments, followed by WHD, MCD, APD, and EUR regions, as illustrated in Figure 5 below. Appendix 6 provides a comprehensive list of subnational assessments conducted since the tool's inception, including the involved agencies.

Figure 5. Subnational Assessments by Region Phase II



Challenges posed by sub-national assessments have prompted the TS team to develop a new approach. Despite increasing demand for subnational assessments, many assessed entities exhibit significant weaknesses, including i. a lack of a legal framework for compliance processes (registration, filing, payment, and reporting), which hampers effective management; ii. reliance on manual tax administration functions; and iii. unreliable taxpayer information, which hinders compliance efforts and organization under the TADAT framework.

Based on recommendations from the external Mid-Term Evaluation of the TADAT Phase II, the TS developed a subnational assessment approach that aligns costs with expected benefits. Criteria for TADAT to facilitate subnational TADAT assessment were tightened including i. technical alignment with TADAT and revenue structures; ii. significant potential for revenue improvement; and iii. bridging TADAT assessments with subsequent technical assistance to enhance effectiveness.

III. EFFECTIVE DISSEMINATION

TADAT TRAININGS

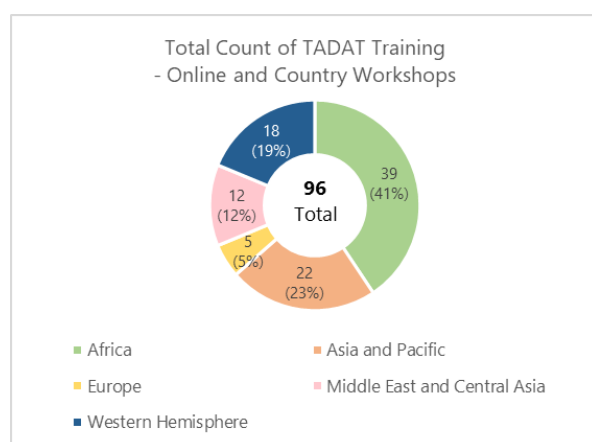
During Phase II, 96 trainings were conducted globally. The total count of people trained to the TADAT methodology was 4,725 of which 2,960 participants were certified, including 926 women. Of the participants who were certified, 173 qualified as TADAT assessors. 88 percent of the TADAT certified attended in-person sessions while 12 percent completed online training. Trainings were conducted in participants' native languages¹ to enhance engagement and knowledge transfer. Most of the sessions aimed primarily at preparing tax officials for the TADAT assessments and to implement assessment results.

Regional distribution focused on low-income countries (LICs) and areas lagging in TADAT assessments. Sub-Saharan Africa led with 39 trainings, followed by the APD region with 22. Significant growth was also seen in the WHD and MCD, with 18 and 12 trainings, respectively. EUR region held 5 trainings. Figure 6 illustrates the distribution of TADAT-trained officials by region.

Table 1. Number of TADAT Trained and Certified Persons (who passed the exam) Phase II

Region	Total #	o/w assessors	# involved in assessments
Africa	1,688	31	7
Asia and Pacific	541	37	3
Europe	117	45	14
Middle East and Central Asia	116	11	3
Western Hemisphere	491	44	8
Other	7	5	2
Total	2,960	173	38

Figure 6. Total Count of TADAT Training during Phase II (as of October 31, 2024)

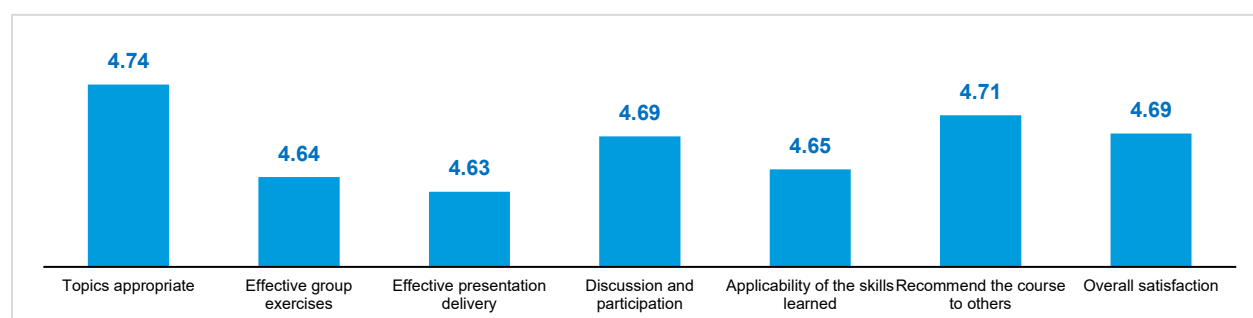


¹ Training materials were available in multiple languages, and the TADAT exam in ClassMarker was offered in Arabic, English, French, Portuguese, Russian, Spanish, and Dutch.

Training workshops for TADAT team leaders were successfully conducted. During Phase II, four workshops were held, benefiting 56 participants. This four-day intensive course equipped participants with essential leadership qualities, organizational skills, and writing techniques needed for TADAT assessment team leaders. Participants engaged in role-play exercises to assess their ability to lead TADAT teams and apply the framework's diagnostic assessment, scoring, and reporting techniques.

The TADAT training continued to maintain their high standard. Both the regular and leadership courses received very good ratings by participants. Overall ratings were typically around the 4.7 out of a maximum 5 points mark as shown in Figure 7. Participants felt that practice exercises helped them understand the TADAT methodology and workings of a tax administration better.

Figure 7. TADAT Course Evaluation (out of a maximum 5-point score)



TADAT OUTREACH

TADAT outreach activities intensified to raise awareness. During Phase II of the TADAT Program, the TS focused on impactful outreach at international, regional, and country levels through various conferences and workshops. A highlight was the June 2024 conference in Washington, D.C., celebrating the 10th anniversary of the TADAT framework, which facilitated reflections on its impact and future relevance. Appendix 7 lists the outreach activities conducted during this phase.

Social media were utilized to reach a wider audience. To complement trainings, conferences, and workshops, the TS maintained a strong social media presence through podcasts, live casts, YouTube, and LinkedIn.

- In collaboration with CD partners, the TS tailored 46 live casts during Phase II. The TCC, launched in November 2022, allowed tax administration officials and practitioners to discuss common challenges and best practices in specific regions. Appendix 8 lists the TADAT Live Casts for Phase II.

- The podcast program was successful, with 48 events released during Phase II. By October 2024, there were approximately 33,218 new downloads, reflecting the content's popularity. Appendix 9 provides cumulative downloads and views of TADAT Podcasts from May 2019 to October 2024, totaling around 55,334.

TADAT website was revamped. The website overhaul was executed in two phases, in collaboration with the IMF's Communication and Information Technology Departments. Phase 1 focused on navigational enhancements and the introduction of a new homepage, alongside the 10th anniversary event page, which concluded in July 2024. Phase 2, completed in early 2025, implemented a robust Content Management System, Adobe Experience Manager (AEM), to enable ongoing content updates, enhance user data security, and optimize website performance.

IV. SYSTEMATIC QUALITY ASSURANCE

TADAT FIELD GUIDE UPDATE

An inclusive approach was developed in updating the TADAT Field Guide (FG). During Phase II of the TADAT program, the 2019 edition of the TADAT Field Guide was revised to reflect the current tax administration environment while preserving its role as a results and evidence-based diagnostic tool. Amendments were based on feedback from TADAT assessments, training sessions, and missions conducted by various agencies, along with guidance from the TADAT Steering Committee (SC). Open consultations with tax officials, regional organizations, experts, international entities, academia, and TADAT assessors helped gather insights for the update. A final draft of FG25 was discussed and validated by the T-TAG, with assessments scheduled to commence in January 2026.

Key changes to FG19 were made to ensure the tool remains relevant. In refining the Field Guide, emphasis was placed on adhering to design principles and maintaining comparability with past and future assessments. FG25 retains the nine performance outcome areas while expanding indicators from 32 to 35 and measurable dimensions from 55 to 61. Key updates feature compliance by design principles, effective arrears management strategies, tax fraud investigation components, and metrics for performance monitoring and management at the organizational level.

TADAT MID TERM EXTERNAL EVALUATION

An external mid-term evaluation of the tool was conducted. Mancala Consultores S.L. conducted an external mid-term evaluation of the TADAT tool from March to December 2022, with a final report issued

in May 2023. This evaluation focused on the first half of TADAT's Phase II operations, aiming to assess TADAT's overall performance as outlined in the Program Document and identify lessons learned and recommendations for future improvements.

Results of the evaluation were positive, and the recommendations continued to be implemented. The evaluation indicated that TADAT is a well-defined framework with a collaborative implementation approach. It highlighted strengths such as a clear concept, objectivity, and good practice insights, all supported by strong collaboration. The assessment significantly contributed to the sustainability of broader tax reforms, with many respondents viewing it as a catalyst for necessary improvements in line with good tax administration practices. Most beneficiaries valued repeat assessments for tracking progress and identifying new reform areas. The TADAT Secretariat was rated as efficient, and the assessment teams were recognized for their high quality. Areas for improvement were identified and translated into a dozen recommendations, with their implementation status detailed in Appendix 4 of the External Mid-term Evaluation of TADAT.

TADAT brand infringement. In May 2024, the TADAT Secretariat learned that Baarez Technology Solutions, a private company, was using the e-TADAT name and claiming to offer software for TADAT assessments. An initial review revealed unauthorized use of TADAT branding, misleading communications with tax administrations, and a scam involving fake job advertisements targeting TADAT Assessors. In collaboration with relevant IMF services, including the Legal Department, trademark registration for TADAT was initiated in Qatar, and a cease-and-desist letter was sent to the company. The TS plans further actions to protect the TADAT trademark.

V. OBSERVED IMPACT OF THE TADAT TOOL

The TADAT 10-year report demonstrated improvements in tax administration performance over time. Based on repeat assessments in 23 countries, the TADAT tool was effectively used to measure progress in tax administration systems globally. The report indicated a positive trend, showing that countries' reform efforts resulting from TADAT assessments have positively impacted tax administration outcomes across all income levels and regions.

The report also highlighted that the fundamentals of tax administration are in place in most of the assessed countries. It provided critical insights into the performance of tax administration systems worldwide, identifying areas where good practices have been successfully established, such as supporting voluntary compliance and certain aspects of payment and dispute resolution. However, it also pinpointed

challenges in areas like the integrity of taxpayers' registers, risk management, timely filing and payment, returns accuracy, and accountability and transparency. For more details and cases studies, refer to Appendix 2 which provides a copy of the TADAT 10-Year Report.

Use of TADAT results in strategic reform plan. The use of TADAT results in strategic reform planning was evident as capacity development (CD) providers collaborated with beneficiary countries to translate assessment results into actionable reform strategies and work plans. Appendix 3, titled "TADAT Impact Examples of Post-TADAT Assessment Results Usage," presents examples from CD providers that demonstrate how and where these results were implemented.

VI. FINANCING AND EXPENDITURE

The TADAT Phase II was fully financed. Partners agreed contributions was at US\$10.7 million against the program target budget of US\$9.5 million. In terms of liquidity, payments received as of Oct 31, 2024, amounted to US\$10.1 million. Combined with the amounts rolled over from Phase I (US\$0.3 million), the total cash received into the subaccount was US\$10.4 million as shown in Table 2.

Financial contributions. Table 2 shows the distribution of financial contributions for phase II.

Table 2. Financial Contributions - TADAT Phase II

Financial Contribution								
(In Million of Dollars, As of October 31, 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	2.0	2.0	-	-
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	2.0	2.0	-	-
Norway	6/13/2019	NOK	10.0	1.2	10.0	1.1	-	-
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		10.1	-	-
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		10.4	-	-
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).

Endorsed budget and expenses summary. TADAT budget for phase II was actively managed. To ensure a smooth transition of the TADAT operations into the new GPFP initiative, TADAT Phase 2 was extended by six months and the legacy funds were fully utilized before the transition to the GPFP. Table 3 shows endorsed budget and expenses summary by fiscal year.

Table 3. Endorsed Budget and Expenses Summary - TADAT Phase II

Fiscal Year	Endorsed Budget	Expenses
FY19-20	\$1,863,521	\$1,394,009
FY20-21	\$2,336,787	\$2,113,081
FY21-22	\$2,057,523	\$1,579,797
FY22-23	\$2,318,332	\$2,406,415
FY23-24	\$2,400,000	\$2,307,642
FY-24-25	\$627,937	\$595,422
Total (FY19-25)	\$11,604,100	\$10,396,367

Expenses details. The following tables provide details of expenses by workstream, and by outcome area and their annual breakdown.

Table 4. Expenses by Workstream - TADAT Phase II

TADAT Phase II FY2019-25 Expenses by Workstream

(In U.S. Dollars, As of October 31, 2024)

Workstream ID	Description	Endorsed Budget	Expenses	Execution (%)
FAD_IMF_2020_02	Framework Development and Research	1,313,705	1,280,141	97%
FAD_IMF_2020_03	Supporting TADAT Assessments	3,021,727	2,631,779	87%
FAD_IMF_2020_05	Training and Accreditation	2,497,457	2,662,271	107%
FAD_IMF_2020_06	Outreach	1,449,664	1,066,324	74%
FAD_IMF_2020_07	Quality Assurance	966,088	944,937	98%
FAD_IMF_2020_08	Positive Impact/ Secretariat Functions	1,596,312	1,130,779	71%
Subtotal		10,844,953	9,716,231	90%
7% Thematic Fund Management Fee		759,147	680,136	
Total		11,604,100	10,396,367	90%
Key Expenditure	Interactive Learning and Workshops		1,196,585	
	Development of General CD Technical Materials		446,234	
	CD Knowledge, Data Information, and Technology Management		231,171	
	Project Management		3,981,408	
	Duty Station-based Work		2,556,069	
	Peer-to-peer Engagement		1,419,234	
	Field-based Work		565,665	
Total			10,396,367	

Table 5. Annual Breakdown of Expenses by Workstream –TADAT Phase II

TADAT Phase II Program Expenses by Workstream to FY2019-25

(In U.S. Dollars, As of October 31, 2024)

Workstream ID	Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025 (As of Oct)	Total
FAD_IMF_2020_02	Framework Development and Research	153,772	202,889	168,521	166,603	385,209	203,147	1,280,141
FAD_IMF_2020_03	Supporting TADAT Assessments	183,887	794,212	549,962	548,040	440,219	115,459	2,631,779
FAD_IMF_2020_05	Training and Accreditation	317,828	490,674	281,839	504,289	833,872	233,769	2,662,271
FAD_IMF_2020_06	Outreach	254,863	158,298	185,644	329,693	137,826	0	1,066,324
FAD_IMF_2020_07	Quality Assurance	167,448	89,309	72,913	432,473	178,699	4,095	944,937
FAD_IMF_2020_08	Positive Impact/ Secretariat Functions	225,014	239,460	217,568	267,888	180,849	0	1,130,779
Subtotal		1,302,812	1,974,842	1,476,446	2,248,986	2,156,675	556,470	9,716,231
7% Thematic Fund Management Fee		91,197	138,239	103,351	157,429	150,967	38,953	680,136
Total		1,394,009	2,113,081	1,579,797	2,406,415	2,307,642	595,422	10,396,367

Table 6. Expenses by Outcome area and Category- TADAT Phase II

TADAT Phase II FY2019-25 Expenses by Category and Outcome Area
(In U.S. Dollars, As of October 31, 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	153,292	916,828	-	34,320	1,104,440
Development of General CD Technical Materials	195,352	197,402	-	24,288	417,042
CD Knowledge, Data Information, and Technology Management	188,839	27,208	-	-	216,047
Project Managemnt	1,744,090	1,223,200	403,390	350,263	3,720,943
Duty Station-based Work	1,070,630	667,395	344,120	306,706	2,388,850
Peer-to-peer Engagement	995,735	33,559	35,563	261,530	1,326,387
Field-based Work	226,441	316,080	-	-	542,521
Subtotal	4,574,379	3,381,672	783,073	977,106	9,716,231
7% Trust Fund Management Fee	320,207	236,717	54,815	68,397	680,136
Total	4,894,586	3,618,390	837,888	1,045,504	10,396,367
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.					

Table 7. Annual Breakdown of Expenses by Outcome Area - TADAT Phase II

TADAT Phase II Program Expenses by Outcome Area to FY2019-25
(In U.S. Dollars, As of October 31, 2024)

Outcome area	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025 (As of Oct)	Total
Outcome 1: Preferred Assessment Tool	1,000,117	997,102	718,483	714,644	825,428	318,606	4,574,379
Outcome 2: Effective Dissemination	225,769	648,971	467,482	833,982	971,698	233,769	3,381,671
Outcome 3: Systemic Quality Assurance	9,680	89,309	72,913	432,473	178,699	0	783,074
Outcome 4: Positive Impact	67,246	239,460	217,568	267,888	180,850	4,095	977,106
Subtotal	1,302,812	1,974,842	1,476,446	2,248,986	2,156,675	556,470	9,716,231
7% Trust Fund Management Fee	91,197	138,239	103,351	157,429	150,967	38,953	680,136
Total	1,394,009	2,113,081	1,579,797	2,406,415	2,307,642	595,422	10,396,367

VII. IMPLEMENTATION CHALLENGES AND KEY LESSONS

Implementation Challenges:

Coverage in Underserved Regions: Despite improvements, TADAT coverage remains low in the Asia-Pacific and the Middle East. Strategies are being developed with regional institutions like the ADB, including customized assessments for smaller Pacific nations and enhanced outreach to improve coverage.

Reluctance to Publish PARs: Of the 143 national assessments by October 31, 2024, only 28 (20 percent) were published on the TADAT website due to hesitance from beneficiary countries. The TS will continue to promote full or abridged publication of Preliminary Assessment Reports (PARs).

Post-Assessment Activities: There is a demand for TADAT to engage in post-assessment activities as shown in the external mid-term evaluation. While the TS does not implement reforms, in-country workshops presenting assessment results to authorities have been introduced to meet this need.

Trademark Infringement: Reports of a private company misusing the E-TADAT name surfaced in May 2024. The TS took legal action to protect the TADAT brand against unauthorized use and scams.

The TADAT module under the GPFP will address these challenges to strengthen the framework's impact.

Key Lessons:

The following is a summary of key lessons learned during Phase II to ensure TADAT remains the preferred diagnostic assessment tool:

- Encourage capacity development partners to lead and finance TADAT assessments and post-assessment interventions, promoting supervised peer-to-peer assessments through regional tax organizations.
- Preserve the inter-institutional arrangement by maintaining a dedicated Secretariat hosted by the IMF and a technical advisory group (T-TAG) for input on emerging issues.
- Regularly update the TADAT Field Guide to keep the tool relevant.
- Increase the number of first assessments in low-coverage regions (Asia, Pacific, MCD) and repeat assessments in other areas to enhance global reach.
- Focus outreach activities on raising awareness of regional strengths and weaknesses, as highlighted in the TADAT ten-year report.
- Contribute to analytical studies and research, promote TADAT report publications, and publicize TADAT data availability for research.
- Preserve the TADAT brand and ensure operational independence within the GPFP, aligning with beneficiary countries' and donors' expectations.

APPENDIX

1. TADAT RESULTS CHAIN REPORTING	 Adobe Acrobat Document
2. TADAT 10 YEAR REPORT	 GOOGLE DRIVE
3. TADAT IMPACT EXAMPLES OF POST-TADAT ASSESSMENT RESULTS USAGE	 Impact_of_TADAT_Assessments.docx
4. STATUS OF EXTERNAL MID TERM EVALUATION RECOMMENDATIONS OF TADAT	  Adobe Acrobat Document Status_of_TADAT_External_Evaluation_R
5. LIST OF NATIONAL ASSESSMENTS PHASE II	 National_Assessments_Phase_II.docx
6. LIST OF SUBNATIONAL ASSESSMENTS PHASE II	 Subnational_Assessments_Phase_II.docx
7. CONFERENCES AND WORKSHOPS DURING PHASE II	 Conferences_Workshops_Phase_II.docx
8. TADAT LIVE CASTS	 TADAT_Livecasts_Phase_II.docx
9. TADAT PODCASTS	 TADAT_Podcasts_Phase_II.docx

TADAT is a collaborative effort of:



Ministry of Foreign Affairs of the
Netherlands



Norwegian Ministry
of Foreign Affairs



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