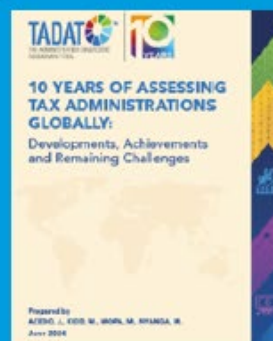


TADAT FY25 MID YEAR REPORT

January, 2025



TADAT 10 Yr. Anniversary Conference



TADAT Assessments





TADAT COFFEE CHAT

Les TADAT Coffee Chats sont des conversations mensuelles de 60 à 90 minutes entre les responsables experts en administration fiscale du monde arabe pour partager les enseignements tirés de leur expérience et de leur expertise de l'utilisation de l'outil TADAT.

21 juin 2024 à 18:00 TUJ
Lisieux, France



Invités



M. Amine Ghannouchi
Amor Ghannouchi
Tadlat Express



M. Mohamed Wismoussi
Cheikh Mohamed Wismoussi
Moroccan Bank



M. Mohamed Elmaghrabi
Mohamed Elmaghrabi
Bank of Egypt



M. Elmi Djermati
Elmi Djermati
Tadlat Express



M. Mohamed Elmaghrabi
Mohamed Elmaghrabi
Bank of Egypt



M. Mohamed Elmaghrabi
Mohamed Elmaghrabi
Bank of Egypt

TADAT Outreach activities

TADAT is a collaborative undertaking of the following partners:



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ABBREVIATIONS AND ACRONYMS

ADB	Asian Development Bank
AE	Advanced Economies
AFRITAC	Regional Technical Assistance Center - Africa
ATAF	African Tax Administration Forum
CD	Capacity Development
CIAT	Inter-American Center of Tax Administrations
EC	European Commission
EME	Emerging Market and Middle-Income Economies
FCDO	The UK's Foreign, Commonwealth and Development Office
FG	Field Guide
GIZ	The Deutsche Gesellschaft für Internationale Zusammenarbeit
IDB	Inter-American Development Bank
LIC	Low-Income Developing Countries
NTO	Network of Tax Organizations
PAR	Performance Assessment Report
SGATAR	Study Group of Asia-Pacific Tax Administration and Research
TADAT	Tax Administration Diagnostic Assessment Tool
TS	TADAT Secretariat
UNCDF	The United Nations Capital Development Fund
WB	World Bank

The report is organized as follows: Section I provides an overview of the status of implementation of the work plan for the first half of FY25 (May – Oct 2024), Section II encompasses the work plan for the remainder of FY25, Section III covers TADAT budget and expenses.

I. IMPLEMENTATION STATUS OF THE WORK PLAN

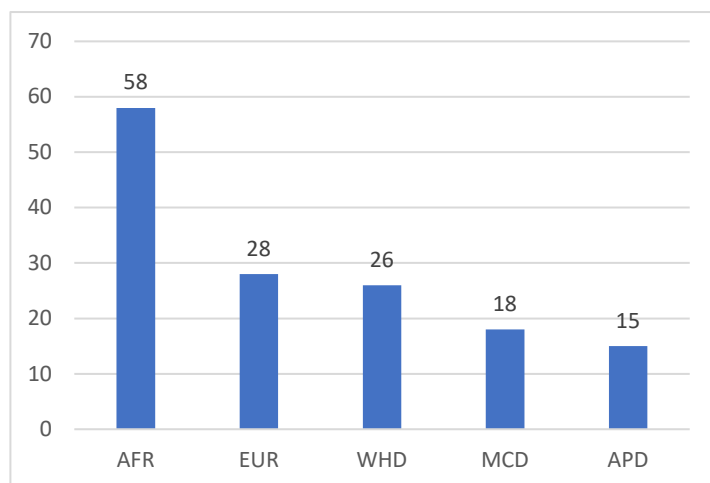
This section of the report presents the implementation status of the main activities for the first half of FY25. Appendix 1 presents a detailed report using the TADAT Results Chain reporting format.

A. TADAT Assessments

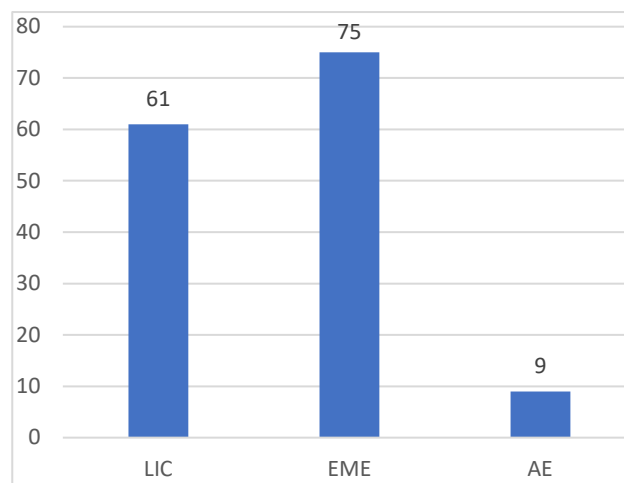
As of end of October 2024, the cumulative number of completed assessments is 194 in 111 countries. Of the total conducted, 145 were at national level, of which 35 were repeat assessments. Figure 1 illustrates the distribution of national assessments by region and income level.

Figure 1. Cumulative National TADAT Assessments to October 2024 by Region and Income Level

TADAT Assessments by IMF Regions



TADAT Assessments by IMF Classification



During the first half of FY25 (May-Oct 2024), the TADAT footprint continued to increase. 14 in person TADAT assessments were completed of which 10 were national. The use of the TADAT framework to assess the health of tax administration systems expanded in Europe with assessments in the Czech Republic, Malta, and the Slovak Republic, as well as in Asia, strongly affirming TADAT's global reach. For details, refer to Table 1.

Table 1. Completed National TADAT Assessments FY25 – May 2024 to October 2024

#	Tax Administration	Assessment Completed	Income Classification	Region	First or Repeat
1.	Burundi	July 2024	LIC	AFR	REPEAT
2.	Curacao	Oct 2024	LIC	WHD	FIRST
3.	Czech Republic	Oct 2024	AE	EUR	FIRST
4.	Ethiopia	Aug 2024	EME	AFR	REPEAT
5.	Guatemala	June 2024	EME	WHD	REPEAT
6.	Liberia	Oct 2024	LIC	AFR	REPEAT
7.	Malta	Oct 2024	AE	EUR	FIRST
8.	Philippines	June 2024	EME	APD	REPEAT
9.	Slovak Republic	Oct 2024	AE	EUR	REPEAT
10.	Trinidad and Tobago	Oct 2024	EME	WHD	REPEAT

TS facilitated four sub national assessments during the period. These were conducted for the provinces of Kongo Central, Tanganyika and Kasai Central (Democratic Republic of Congo) under the coordination of the United Nations Capacity Development Fund (UNCDF), and The Lagos State in Nigeria led by the International Monetary Fund (IMF).

TADAT assessments remained a strong collaboration platform among CD providers. The assessments carried out during the reviewed period involved various CD partners. These CD partners included: the World Bank (WB), the European Union (EU), and the UNCDF. The tool has also been highlighted as an exemplary model of collaboration between the IMF and WB in the paper titled Stepping Up Domestic Resource Mobilization: A New Joint Initiative from the IMF and WB published in June 2024.

B. TADAT Training and Tools

Trainings and Workshops

During the first half of FY25, 848 tax administration officials from several regions were trained in the TADAT methodology. Of the total trained persons that passed the TADAT exam, 457 are from Sub-Saharan Africa, 240 from the Western Hemisphere, 130 from the Asia and Pacific, 21 from the Europe. In terms of gender distribution 49.3 percent of trained persons were male whilst 50.7 percent were female.

Targeted training focused on the regions that are in greatest need. The TADAT Secretariat (TS), in

collaboration with the Caribbean Regional Technical Assistance Centre (CARTAC), conducted a four-day hybrid training session for 157 participants for four Caribbean countries including 63 representatives from the Barbados Revenue Authority (in person), 72 from the Inland Revenue Department of Curaçao, 12 from Grenada, and 10 from Anguilla. Aruba also benefited of a training workshop for 26 participants.

A peer-to-peer regional approach of TADAT training was used in June 2024 for tax officials of Czech Republic, Slovak Republic, and Malta. The four-day in-person training course covered the TADAT framework in detail. This training was the first activity of the second phase of the European Commission DGREFORM funded project: “Enhance planning and implementation of strategic tax administration reforms in the context of Tax Administration Diagnostic Assessment Tool (TADAT), using EC’s Technical Assistance and Information Exchange Instrument (TAIEX). Table 2 provides further details on training activities during the first half of FY25.

Table 2. TADAT training organized during the first half of FY25

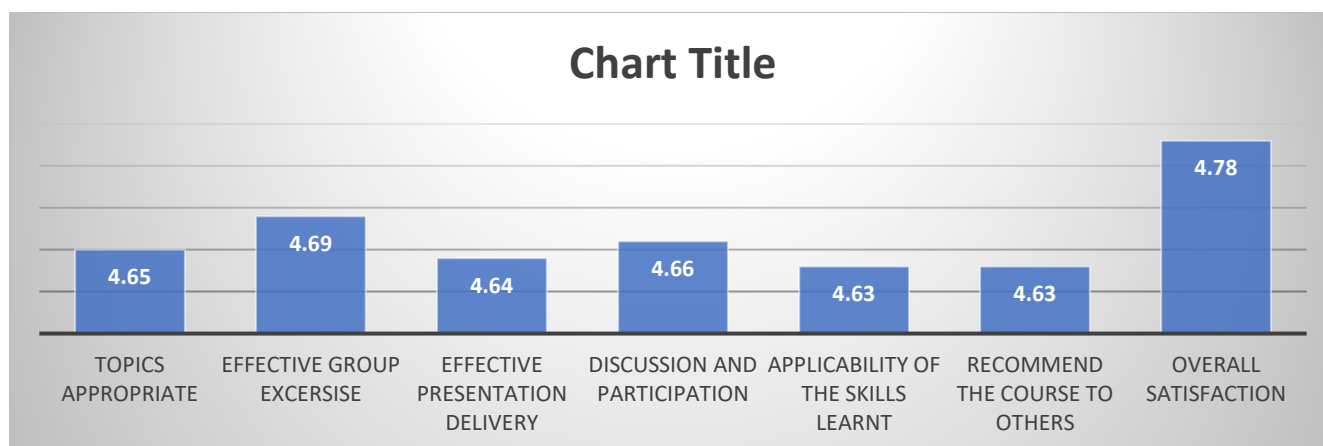
	Country	Training method	Period	#tax officials trained	Region	CD partners	Language
1	Aruba	Pre-Assessment: In-person workshop	Oct 2024	26	WHD	IMF, CARTAC, TS	English
2	Barbados, Curacao, Grenada, and Anguilla	Regional Workshop: Hybrid Workshop	Oct 2024	157	WHD	IMF, CARTAC, TS	English
3	Brazil	Regional Workshop: In-person workshop	May 2024	27	WHD	IDB, CIAT, IMF, TS	Portuguese/ Spanish
4	Czech Republic, Malta and Slovak Republic	Pre-Assessment: In-person workshop	June 2024	21	EUR	IMF, EC	English
5	DRC	Pre-Assessment: Virtual Workshop	May 2024	31	AFR	UNCDF	French
6	Ethiopia	Pre-Assessment: In-person workshop	July 2024	47	AFR	IMF	English
7	Kenya	Pre-Assessment: Virtual Workshop	Sep 2024	278	AFR	KESRA, IMF	English

	Country	Training method	Period	#tax officials trained	Region	CD partners	Language
8	Lagos State, Nigeria	Pre-Assessment: Virtual Workshop	Oct 2024	74	AFR	IMF	English
9	Lao	Pre-Assessment: In-person workshop	May 2024	16	APD	IMF	English
10	Liberia	Pre-Assessment: In-person workshop	Oct 2024	27	AFR	IMF	English
11	Madagascar, Algeria, Comoros, Haiti, Mauritania, Morocco, Tunisia	Regional Workshop: Virtual Workshop	Nov 2024	25	AFR	ATAF /CREDAF	French
12	Papua New Guinea	Pre-Assessment: In-person workshop	Oct 2024	58	APD	IMF	English
13	Trinidad and Tobago	Online Self-Paced	Oct 2024	30	WHD	IMF, TS	English
14	Vietnam	Pre-Assessment: In-person workshop	July 2024	56	APD	IMF	English
TOTAL TRAINED				848			

The TADAT training workshops continued to maintain their high standard. The cumulative average rating of TADAT course content and delivery was 4.78 out of a possible 5 (See Figure 5).

Figure 5. TADAT Course Evaluation – Cumulative

TADAT Course Evaluation To-date
(out of maximum 5-point score)



Outreach Activities

A conference commemorating the 10th anniversary of the launch and use of the TADAT framework was organized in DC in June 2024. During the conference a 10-year TADAT report was released. This milestone event commemorated the tool's accomplishments and served as a basis for partners, experts, and stakeholders to collectively reflect on its impact and define next steps for its continued relevance.

The TS participated in sensitization seminars for TADAT assessors and stakeholders. TS staff participated in selected tax administration international and regional conferences.

- Executive Training of the Public Finance Management Academy for Africa (PFMA) on Domestic Revenue Mobilization for PFM Enhanced Fiscal Stability and Resilience in Africa, held from July 29 to August 1, 2024, by the African Development Institute.
- A regional workshop for the EC funded project Revenue Administration- enhancing strategic reform in EU (DGREFORM) held during the period Sept 24-27, 2024, provided an opportunity for the TS to share the lessons learned from the multi-country approach to TADAT assessments in Europe.
- Advanced Program of Leadership and Management in Tax Administrations and Customs, 7th edition (2024-2025), organized by the Center for Assistance in the Management of Tax Administrations of Central America and the Caribbean, Dominican Republic (CAPTAC DR), in collaboration with the Institute for Fiscal Studies of Spain (IEF).

Other additional outreach events were used to increase awareness of TADAT. 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.

In collaboration with CD partners, the TS tailored three live-casts and one podcast event. This has enabled tax administration officials and tax practitioners to discuss topics relating to common weaknesses and best practices.

The LinkedIn channel and podcast programs have increased in activity and followers, promoting, and raising awareness of the TADAT framework. The number of followers on the TS LinkedIn business account increased from 2,140 at the end April 24 to 2,477 at the end of October 24, an increase of 337 followers in six

months. The number of posts for the first half of FY25 were 12. The podcast program performed well with the cumulative number of downloads and views of podcasts/live casts for the first half FY25 being approximately 3,340.

Revamping of the TADAT website Phase 2 commenced. The process to revamp the TADAT website commenced well in collaboration with the IMF's Communication and Information Technology Departments. Phase 1 which covered prioritized navigational changes on the previous website and introduction of a new home page as well as the 10th anniversary event page was concluded in July 2024.

C. TADAT—Design, Review and Monitoring

The revision of the TADAT Field Guide (FG) has progressed. An initial draft was prepared by a group of selected experts and the TS based on feedback received from both individuals and organizations. Feedback was sought directly from high use proponents of TADAT who had been specifically invited by the TADAT Secretariat to provide direct feedback, through surveys sent to development partners and tax administrations, or collected from those who attended regional workshops facilitated by the Secretariat. Feedback received by the Secretariat has been reviewed and summarized in a Response Summary document. Feedback relating specifically to the field guide content has then been evaluated and a decision made on whether any change was warranted.

The TADAT search engine incorporation into the TADAT website has commenced to ensure greater reach and visibility in a streamlined way. The engine compliments the effort by TS to engage and request authorities to publish Performance Assessment Reports (PARs) during entry and exit meetings and in transmittal letters accompanying approved PARs. A total of 40 reports have been published.

The pilot of the e-TADAT tool which is being developed for the management of the TADAT Assessment process has kicked off. The pilot kicked off on 28/10/2024 with the TADAT Assessment in Liberia. The assessors were trained and have used the tool in parallel with the Field Guide. The assessment quality reviews are scheduled to be completed within January 2025. 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.

II. TADAT WORKPLAN FY25– REMAINING TASKS

For the remainder of FY25 TS will continue the implementation of its annual workplan according to the following workstreams:

A. TADAT Assessments

TADAT assessments - the TS is on track to meet its target of facilitating 15 to 20 first-time or repeat national TADAT assessments. Table 3 shows the list of Countries that have requested for TADAT Assessments and lead agencies who have signaled interest in them.

Table 3. Requests for TADAT assessments in the pipeline

Country/entity			Lead agency		
1	Aruba		IMF		
2	Azerbaijan		IMF		
3	Barbados		IMF		
4	Bolivia		IMF		
5	Burkina Faso (Repeat)		SECO		
6	Cameroon (Repeat)		IMF		
7	Dominican Republic		IMF		
8	Equatorial Guinea		IMF		
9	Grenada		IMF		
10	Laos		IMF		
11	Morocco		IMF		
12	Mozambique (Repeat)		IMF		
13	Namibia		IMF		
14	Saudi Arabia		WB		
15	Sierra Leone		IMF		
16	Tajikistan		IMF		
17	Togo		IMF		
18	Vietnam (Repeat)		IMF		
19	Westbank		IMF		
20	Zimbabwe		WB		

B. TADAT Training and Tools

TADAT Training - the TS will continue to undertake TADAT training. These trainings will mainly include pre-assessment trainings undertaken ahead of TADAT assessments and other demand-driven trainings from stakeholders. 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. For FY25, this exercise will continue focusing on, Asia and Africa. Europe and South America have been completed during FY24.

TS will continue enhancing collaboration efforts with TADAT Partners and other CD providers in TADAT trainings. The TS will collaborate with the WB to organize training sessions to increase the number of trained assessors within the WB.

Revamping of the TADAT website. The process to revamp the TADAT website will continue in collaboration with the IMF's Communication and Information Technology Department to deliver Phase 2 touching on 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. The plan is to deploy the new revamped website in the month of May 2025.

TADAT outreach activities —the TS will continue to collaborate with CD partners to participate in targeted outreach activities in regions with less TADAT presence as highlighted in the FY25 work plan, including the regional workshops for CAPTAC in Panama, West Africa in Cotonou and the NTO meeting in Panama.

The TS will continue using 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. To this effect, the TS plans to have 1 Podcast/videocasts, 3 Live-casts (e.g., TADAT Coffee Chats—[TCC]), and 10 LinkedIn posts (including infographics)

C. Design, Review and Monitoring

The TS will complete the review of the FG19, considering developments and emerging areas in tax administration. In line with the GPPF Program Document and the TADAT Operational Framework Note, and to support a comprehensive and constructive review of the TADAT Field Guide, the T-TAG will play a key role in the next steps. The first draft of the updated Field Guide will be circulated to the T-TAG members for review in mid-January and a pre-validation meeting will be organized one month later, where the TS will gather feedback and additional input from TAG members on the proposed changes for FG19. A final validation T-TAG meeting will be convened towards the end of March 2025, followed by roll-out activities from April 2025. To this end, the list of the T-TAG members has been fully updated following consultation with all partners involved.

Ongoing TADAT-related analytical work will be completed. The TS will leverage its 10-year report to complete work on the following analytical pieces: TADAT Good Practices Search Engine and Tax Administration Challenges in Latin America, Central America, and the Caribbean.

III. TADAT BUDGET AND EXPENSES

For the FY25 remainder, TS will continue to improve TADAT footprint by facilitating more assessments and trainings. These activities will be executed based on the TADAT budget of US\$ 2.5M endorsed by the GPFP. For details, refer to Table 4 below.

Table 4. Summary Table –Budget FY25 - by Workstream (US\$)

Workstream ID	Description	Budget FY 2024/25
FAD_IMF_2025_02	TADAT Assessments ¹	650,755
FAD_MF_2025_05	TADAT Training and Tools ²	820,982
FAD_IMF_2025-03	Design, Review and Monitoring ³	458,076
FAD_IMF_2025-04	Positive Impact/ Secretariat	410,979
Subtotal		2,340,792
7% Thematic Fund Management Fee		163,855.44
Total		2,504,647.44

As initially planned the budget was actively managed to ensure a smooth transition of the TADAT operations into the new GPFP initiative. To this end, TADAT Phase 2 was extended by six months and the legacy funds were fully utilized before the transition to the GPFP. Details are provided in Table 5 below.

Table 5. Legacy Expenses by Workstream FY25

Workstream ID	Description	Endorsed Budget	Expenses	Execution (%)
FAD_IMF_2020_02	Framework Development and Research	128,284	203,147	158%
FAD_IMF_2020_03	Supporting TADAT Assessments	209,677	115,459	55%
FAD_IMF_2020_05	Training and Accreditation	244,682	233,769	96%
FAD_IMF_2020_07	Quality Assurance	4,214	4,095	97%
Subtotal		586,857	556,470	95%
7% Thematic Fund Management Fee		41,080	38,953	
Total		627,937	595,422	95%

¹ Supporting TADAT Assessments

² Training and Accreditation, Outreach

³ Framework Development and Research, and Quality Assurance.

The GPFP fund complemented the Legacy Fund after it was exhausted. To date, TS has spent a total of US\$1,069,040 of the US\$1,740,795 allocated by the GPFP and plans to implement the remainder of the work program and fully utilize the GPFP allocation. Details are provided in Table 6 below.

Table 6. GPFP Expenses by Workstream FY25

Workstream Description	Allocation	Expenses	Planned Expenses	Total Expenses
Assessments	495,627	171,450	264,249	435,699
Trainings	583,279	334,184	317,565	651,749
Design and Review	348,879	276,827	170,100	446,927
Positive Impact	313,010	286,579	15,750	302,329
Total	1,740,795	1,069,040	767,664	1,836,704

APPENDIX

Appendix 1. Implementation status of Work Plan for FY25

Category	Main Activities	Status	TADAT Results Chain Outcome Impacted
TADAT Assessments	Facilitate at least 20 first-time or repeat TADAT assessments at national level.	Partially 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).	Partially achieved	PI
	Review all TADAT PARs for compliance with the Field Guide and other approved standards.	Partially achieved	Systemic Quality Assurance (SQA)
	Maintain TADAT assessment results database and other related statistics.	Partially achieved	PI/PAT
	Support select TADAT assessments (on-demand or high-risk) by financing the direct participation of TS.	Partially achieved	PAT
	Start the review of the TADAT Field Guide, considering developments and emerging areas in tax administration (e.g., GOVTEC/digitization, climate change, gender).	Partially achieved	PAT
TADAT Training	Provide TADAT training (with exam) to at least 300 persons.	Partially 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.	Partially achieved	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).	Partially achieved	ED
	Develop training materials encompassing findings from TADAT assessments and metrics.	Partially achieved	ED
	Undertake in-field/virtual TADAT workshops (e.g., in tax administration, collaborative	Partially achieved	ED

Category	Main Activities	Status	TADAT Results Chain Outcome Impacted
	workshops with CD partners/providers—such as IMF Regional Technical Assistance Centers, tax administration umbrella organizations, etc.).		
	Compile TADAT Training Related Statistics.	Partially achieved	ED
TADAT Outreach	Hold an international conference commemorating the 10 th anniversary of the launch and use of the TADAT framework.	Achieved	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.	Partially achieved	ED
	Compile TADAT Outreach-related Statistics.	Partially achieved	ED
	Prepare tax administration background material for use in outreach activities	Partially achieved	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.	Achieved	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