

**Headquarter-led Technical Assistance Activities of the Fiscal Affairs Department
(July-September 2010)**

Country	Purpose of Assistance
Afghanistan, Islamic Republic of	Assess the domestic tax regime and advise the government on options for tax policy reform.
Belarus	Conduct a diagnostic evaluation of tax administration benchmarked against international best practices.
Botswana	Review the public financial management system and make recommendations on the prioritization and sequencing of reforms.
CEMAC	Assist in defining the objectives and the strategy for the revision of the existing five public financial management directives and the possibility of elaborating a sixth directive on fiscal transparency.
Central America Region	Assist with the coordination of the Working Group on Tax Coordination with an agenda that included discussions of the impact of the world economic crisis on revenue in the region.
El Salvador	Assist the authorities in improving the budget process and developing a plan to roll-out a medium-term expenditure framework and all necessary pre-requisites in a well-sequenced manner.
Gabon	Ensure consistency between the new draft budget system law prepared by the authorities, the planned revision of the 2009 CEMAC public financial management directives, and Gabon's implementation capacities.
Greece	Assist the MoF in (i) establishing commitment controls; (ii) improving general government fiscal reporting; and (iii) preparing the 2011 budget within the newly reformed legal framework.
Guatemala	Support the development of a methodology and provide recommendations to measure, prevent, and clear arrears.
Guinea-Bissau	Review the status of the tax and customs administration and provide advice for the next steps, including a comprehensive modernization strategy and action plan for the period 2010-2012 and short-term revenue mobilization measures.
Haiti	Provide a general diagnosis of the domestic tax system, with a specific focus on tax expenditures, income taxes, excises, and VAT, and review the numerous small taxes. Propose an agenda for reforms, including guidelines for a technical committee on tax reforms that the government intends to set up, with a view of ultimately preparing a new tax code.
Honduras	Assist with the review and updating of the reform strategy to support the strengthening of the Tax Administration Department, with a view to consolidate the revenue administration and enhance its operational performance.
Hungary	Discuss the revenue forecasting methodologies being introduced by the Fiscal Council, against the background of international experience; and assist the MoF staff in developing the plans to introduce a 16 percent flat individual income tax starting in 2011.
Iceland	Advise on amendments to the financial provisions of the Local Government Act to strengthen the fiscal framework for municipalities and review progress on strengthening the central government budget, cash and fiscal risk management.
Kenya	Review the status of customs administration reform and modernization initiatives, assess the potential impact on the reform effort related to the EAC Common Market and customs union developments, and provide appropriate guidance for the next phase of the reform.
Latvia	Identify options for further expenditure rationalization, primarily in social assistance and subsidies, ensure that overall expenditure reforms are equitable and efficient, and evaluate the budgetary impact of these measures.
Latvia	Assist the State Revenue Service to develop its capacity to better manage revenue risks and reduce the tax gap to support fiscal consolidation.
Liberia	Carry out an evaluation of the current status of revenue administration reforms and determine the extent to which the reform strategy may be accommodated under the planned Topical Trust Fund.
Lithuania	Help the authorities to improve taxpayer compliance and, thus, reduce the tax gap with the aim to facilitate the government's efforts to restore fiscal sustainability.
Maldives	Advise on indirect tax policy and revenue administration.
Mali	Propose a set of tax policy measures (as part of a 3-year plan) to increase tax revenues in the medium term, without unduly impacting low-income households and the tax competitiveness of the economy.
Mauritania	Help to finalize the tax department's medium-term modernization action plan and advise on the reform project framework that is needed to manage and implement tax and customs administration reforms.
Mauritius	Review progress in implementation of program-based budgeting (PBB) reforms; assist in linking the costing of strategic plans to the medium-term expenditure framework and the costing of operational plans to the program budgets; and support the authorities to develop a framework for consolidating amendments, updating the law for the impact of the new program budgetary processes and strengthening the role of the legislature which is only superficially addressed under existing legislation.
Mexico	Identify the most important fiscal risks; give the authorities methodologies to assess these risks; and apply them as inputs to a best-practice fiscal risk statement.

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Mexico	Assist in improving cash forecasting of central government, establishing a strategy and implementation approach to cash management and reviewing the risk management framework of the treasury, with a special focus on establishing guidelines for operational risk management, including development of a business continuity plan.
Montenegro	Advise the authorities on developing a strategy to introduce a medium-term budget framework and to carry out a needs assessment on further assistance required to implement the strategy.
Nepal	Undertake an overall review of the public financial management system with a view to strengthening the basics of public financial management, and enhance efficiency and effectiveness of spending.
Nigeria	Help determine appropriate size, allocation, and management of resources among the objectives enunciated for a future Nigerian Sovereign Wealth Fund (NSWF), and provide recommendations on operational, governance, transparency and other standards for the NSWF.
Paraguay	Discussions with the authorities on ongoing technical assistance, planning for FY2011 expert visits under a Japan-supported project, and preparation for a follow-up mission on tax and customs administration in December 2010.
Romania	Assess the proposed measures for achieving fiscal consolidation in 2011 and their impact on efficiency and equity, and identify additional options for further expenditure savings and improvements in efficiency that could be achieved in the short term, taking into account implementation constraints.
Romania	Review the current proposals for a medium-term tax administration modernization strategy which includes both information technology and operational reforms.
Serbia	Assist the Republic of Serbia Tax Administration improve the strategies for reforming the tax agency and enhancing taxpayer compliance.
Serbia	Recommend tax policy measures that could form the basis for discussions in the cabinet of a medium-term tax reform package that would aim at modernizing the tax system and enhancing its revenue raising capabilities.
South Africa	Discussion of macrofiscal analytical work and policy frameworks in a one-week series of workshops at Fund headquarters on best international practices (including fiscal rules) organized by FAD.
Timor-Leste, Democratic Republic of	Prepare a Treasury Strategic Plan and assure that the treasury modernization strategy is aligned with the strategic aims of the ministry of finance as a whole.
Timor-Leste, Democratic Republic of	Advise on technical policies and procedures for petroleum revenue forecasting.
Togo	Assist in building capacity in the area of cash management and accounting; and update priority actions for the way forward.
Uruguay	Assess progress in modernizing the three revenue collection agencies and assist them in updating of the medium-term reform strategies to further modernize the agencies and increase revenue collection through administrative measures.
Viet Nam	Assess the feasibility of transferring to Vietnam's tax agency the responsibility for collecting social insurance contributions on behalf of the social insurance funds.
West Bank and Gaza	Review overall progress in public financial management reforms and update the reform matrix developed by an 2009 FAD mission.
Zambia	Advise the authorities on revenue-raising strategies; targeted tax simplification to accommodate the informal or small business sector; and measures to protect the tax system's integrity, including by providing a roadmap for the elimination of preferences under both direct and indirect taxes.
Zimbabwe	Review the draft income tax act and advise on policy issues arising, advise on further reform of the mineral sector taxation and in particular the taxation of diamond production, and advise on any immediate measures or specific issues for the 2011 budget.