

Headquarter-led Technical Assistance Missions of the Fiscal Affairs Department
(March-June 2012)

| Country | Purpose of Assistance |
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| Afghanistan | Review the implementation of the public financial management roadmap established during the previous FAD mission and advise on further reforms. |
| Albania | Support the authorities' efforts to further align key components of tax administration with good international practices, focused in particular on taxpayer compliance strategies. This mission is part of a program financed by Japan which is assisting countries in South East Europe to strengthen their fiscal management capacity and align with EU requirements for tax administration. |
| Antigua And Barbuda | Review reform progress being made by the Inland Revenue Department and Customs and Excise Division and make recommendations on the way forward particularly on compliance management in both domestic and customs administrations. This mission is part of a project financed by the European Commission. The goal of the project is to strengthen and modernize fiscal institutions in Antigua and Barbuda. |
| Brazil | Evaluate implementation of the program budgeting action plan and review the programs of the Penitentiary Administration Department (case study). This mission is part of a project financed by Brazil; its main objectives are to improve performance budgeting framework and cost accounting system in the State of Sao Paolo. |
| Burkina Faso | Appraise the legal and institutional frameworks for Public-Private Partnerships, analyze associated key fiscal risks, and advise on options for managing these risks. |
| Burundi | Assist the authorities in finalizing their public financial management reform strategy and action plan for the period 2012–14. |
| Burundi | Take stock of progress with tax and customs administration in key areas and provide guidance on the way forward with a focus on compliance management and risk analysis, and assess VAT performance and provide advice for improving its administration. |
| CEMAC (Cameroon) | Assist both the Commission and the Finance Committee in finalizing and validating draft training plan and modules intended to help member countries strengthen capacities for the implementation of the new regional PFM directives. This mission is part of the program financed by Japan. The overall program objective is to strengthen budget management and customs administration. |
| Cambodia | Assist the authorities in developing short- and medium-term forecasting tools for the main tax revenue categories, and develop a capacity building program for the macroeconomic unit of the ministry, including the definition of a roadmap to build a broader macroeconomic model, and the development of policy analysis and reporting capacities. This mission is part of the project financed by Japan. The overall project objective is development and maintenance of sound medium-term projections for the main budget lines and related medium-term budget frameworks; and institutional strengthening and capacity building in key areas of revenue administration. |
| Cambodia | Review the operations and performance of the General Department of Taxation, propose a medium-term reform program, and assess future technical assistance needs to implement the reform program. This mission is part of the program financed by Japan which is assisting countries in South and South East Asia to reform and build capacity for medium-term fiscal estimates and related medium-term budget frameworks and key areas of revenue administration. |

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| Cambodia | Take stock of the recent progress and assist the authorities in formulating an updated treasury work plan. This mission is part of the project financed by Japan. The overall project objective is to promote more effective and efficient budget and treasury management and government fiscal reporting. |
| Central African Republic | Advise on customs and tax administration modernization. This mission is part of the program financed by Japan. The overall program objective is to strengthen Budget Management and Customs Administration in the CEMAC. |
| Chad | Assess petroleum sector revenue management and provide FARI-based projections for various policy alternatives regarding the new Chad refinery. |
| Colombia | Provide a framework for analyzing long-term fiscal projections that capture projected increases in public pension deficits. |
| Colombia | Review existing tax legislation for the oil/gas and mining sectors, as well as international issues, with special attention to transfer pricing and anti avoidance rules. This mission is part of the Managing Natural Resources Wealth Topical Trust Funds (MNRW TTF). The main goal is to enhance capacity to design sustainable and transparent fiscal regimes for mining and petroleum. |
| Comoros | Assist the authorities in improving budget preparation and classification, and preparing for the introduction of a medium-term fiscal framework |
| Congo, Democratic Republic | Advise on measures to be taken to efficiently collect all extractive industry revenues due to the government under the existing extractive industry fiscal regime, contracts, and regulations. This mission is part of the Managing Natural Resources Wealth Topical Trust Funds. The key objective of the project is to assist with the strengthening of the administration of natural resources revenues in the Direction Générale des Impôts. |
| Congo, Democratic Republic | Assess the current policy environment applicable to upstream mining activities, and collect the necessary data for building a mining fiscal model. This mission is part of the Managing Natural Resources Wealth Topical Trust Funds. The main goal is to improve the policy framework and its transparency, and revenue from the mining sector. |
| Costa Rica | Define a comprehensive strategic program to strengthen the Tax and Customs Administrations' capacity to increase tax collection. |
| Croatia | Assist the authorities in designing a tax reform that over time will raise higher revenues from the introduction of market-value-based property taxation. |

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| Djibouti | Assess the fiscal cost of existing diesel subsidies and their distributional impact, and develop a reform plan. |
| Gambia | Review and take stock of VAT implementation preparations, and prepare a work plan for a planned long-term expert that will be part of the project financed by European Commission. The overall project objective is to provide technical assistance in VAT implementation and budget formulation within a medium-term budget framework. |
| Georgia | Assist the authorities in strengthening the institutional framework of the recently established Partnership Fund, and setting up a monitoring system for State-Owned Enterprises and Legal Entities of Public Law. |
| Ghana | Assess the implementation status of the tax administration reform program and provide guidance on the next steps. |
| Greece | Review progress by the tax administration in implementing the agreed technical assistance program and make refinements where necessary to ensure that it is fully aligned with the outcomes sought under the IMF-EC support program. This mission is part of the project financed by the European Commission. The overall project objective is to strengthen Greece's public financial management and tax administration. |
| Greece | Assist the authorities on their spending review by providing guidance on the appropriate data to conduct the spending review and methodologies for identifying spending reductions. |
| Guinea | Support the design of the public finance management framework, and provide technical assistance in the drafting of a presidential decree on an earmarked account on mining revenue. |
| Guinea | Provide a quantitative international comparison of the 2011 Mining Code, and suggest ways to eliminate or mitigate its weaknesses. This mission is part of the project financed by the Managing Natural Resources Wealth Topical Trust Funds. The project aims at supporting the authorities in completing ensuing tax-related regulatory and fiscal aspects of the model agreement. |
| Haiti | Assist the Treasury in government accounting reform and implementation of a Treasury Single Account. This mission is part of the project financed by European Commission. The project aims at improving three key-functions, namely macro-fiscal forecasting and reporting; government accounting; and cash management. |
| Honduras | Support Ministry of Finance and the macro-fiscal and revenue directorate in strengthening its capacity to develop a medium-term macro-fiscal framework, and identify and quantify the main fiscal risks. |

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| Iceland | Review the structure and content of the draft organic budget law and propose amendments. |
| Indonesia | Conduct a review of progress since July 2011 and provide follow-up advice on the Department of General Taxation's modernization strategy. This mission is part of the project financed by Japan. The overall project objective is institutional strengthening and capacity building in key areas of revenue administration. |
| Iraq | Review public finance management reform progress and discuss with the authorities the priority areas for automation of expenditure management processes. |
| Iraq | Assist the authorities in ensuring that Integrated Financial Management Information System requirements are clearly understood, specified and documented to enable a prototype to be developed and tested. This mission is part of the project financed by the Managing Natural Resources Wealth Topical Trust Funds. The overall project objective is to strengthen capacity to forecast petroleum revenues and manage petroleum revenues and integrate these into the budget process. |
| Jordan | Review progress with selected tax administration performance indicators and recent reforms, and provide advice and recommendations with a view to achieve stronger taxpayer voluntary compliance and improved revenue performance. |
| Kenya | Provide strategic advice on implementing the Public Financial Management Act. |
| Kosovo | Review progress being made by the tax administration in its reform and modernization agenda, and support the authorities in strengthening the alignment of key tax administration components with good international practices. This mission is part of the project financed by Switzerland which is assisting countries in South East Europe to reform and build capacity in key areas of revenue administration. |
| Kosovo | Evaluate options to design a fiscal rules-based framework; identify the reasons for the recent accumulation of domestic payment arrears; and examine remedies to prevent further accumulation. This mission is part of a program financed by Japan. The main objective of the program is to strengthen the fiscal management capacity of all of the countries targeted, to enable them to meet the challenges of the current economic crisis and align with EU requirements. |
| Liberia | Undertake a PEFA assessment for the Government of Liberia. This mission is part of the program financed by European Commission and Sida. The overall program objective is to provide a package of continued and strengthened technical assistance in the public financial management and fiscal decentralization components of the medium-term programmatic support. |
| Liberia | Finalize a PEFA assessment for the Government of Liberia. This mission is part of the program financed by European Commission and Sida. The overall program objective is to provide a package of continued and strengthened technical assistance in the public financial management and fiscal decentralization components of the medium-term programmatic support. |

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| Malaysia | Provide advice on the organization of debt management functions and discuss alternatives for improving the legal framework, governance arrangements, policy coordination, data collection, debt reporting, and capacity-building needs. |
| Mauritania | Support capacity building through workshops on the FARI model and improve the capital gains tax in the mining sector; and assess the duty system. This mission is part of the project financed by the Managing Natural Resources Wealth Topical Trust Funds. The overall project objective is to support improving the taxation of its natural resources, and building capacity in managing revenues. |
| Mauritania | Support Mauritanian authorities in designing and implementing comprehensive reforms to the fiscal regime for mining. This mission is part of the project financed by the Managing Natural Resources Wealth Topical Trust Funds. The overall project objective is to support Mauritania in addressing a number of challenges in improving the taxation of its natural resources, and building capacity in managing revenues from such sources, including revenue forecasting. |
| Mauritania | Review progress with implementation of the customs administration modernization program, investigate and address obstacles to reform implementation, and set a roadmap with clear timeline for the implementation of urgent reforms in line with the priorities detailed in the Fund program. |
| Mexico | Undertake a review of the status of the Mexican tax administration, with a particular focus on assisting with benchmarking its core business processes and IT support to tax administration against good international practices. |
| Mexico | Review and assess the current petroleum fiscal regime, particularly as it applies to PEMEX (state-owned petroleum company) upstream operations but also to relevant downstream activities, and examine related aspects of PEMEX finances that have a fiscal impact. |
| Mexico | Prepare a medium-term plan for progressing reforms and capacity building in the areas of cash planning, cash balance management and operational risk management for the next administration. |
| Mexico | Develop methodology and provide projections on public spending in pensions and health for the medium and long term, as well as revenue from contributions. |
| Mongolia | Develop economic models for use by Mongolian staff to evaluate fiscal regimes and undertake revenue estimates on petroleum and mining production. This mission is part of the project financed by the Managing Natural Resources Wealth Topical Trust Funds. The overall project objective is to refine fiscal regimes for mining appropriate to Mongolian circumstances. |
| Mozambique | Assess progress with the design and implementation of the medium-term vision plan. This mission is part of the program financed by Denmark. The overall program objective is to provide technical assistance in revenue administration, public financial management, and technical assistance coordination. |

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| Mozambique | <p>Review and recommend reforms to the mining and upstream (initial extraction) hydrocarbon fiscal regimes, and outline fiscal issues that the authorities should consider in relation to downstream (processing and distribution) activities.</p> <p>This mission is part of the project financed by the Managing Natural Resources Wealth Topical Trust Funds. The overall project objective is to reform fiscal regime for the minerals and petroleum (oil and gas) sectors and introduce further reforms on taxation of government securities.</p> |
| Mozambique | <p>Support the strengthening of the Mozambican revenue agency in order to continue consolidating the revenue administration and enhancing its operational performance.</p> <p>This mission is part of the program financed by Denmark. The overall program objective is to provide technical assistance in revenue administration and public financial management.</p> |
| Nepal | <p>Review progress in implementation of reforms in tax and customs administration, and advise on Nepal's Inland Revenue Department draft reform plan and future technical assistance needs and priorities to implement the plan.</p> <p>This mission is part of the project financed by Japan. The overall project objective is to assist the customs administration to implement priority actions in its 2009-2013 reform and modernization plan.</p> |
| Panama | <p>Assist the authorities in improving government accounting and defining an action plan to implement accrual accounting according to International Public Sector Accounting Standards in the long term.</p> |
| Peru | <p>Assess measures implemented and provide recommendations for continuing the improvement of cash planning, implementation of the Treasury Single Account, treasury management, liquidity management, business continuity planning, and budget and accounting classification.</p> <p>This mission is part of the project financed by Switzerland. The overall project objective is to support the modernization of the Peruvian Treasury and provide strategic guidance to the ministry of economy and finance.</p> |
| Philippines | <p>Provide recommendations on the revenue-sharing arrangement, and on the revenue-raising capacity with a view to improving the incentives for local governments to mobilize their own revenue sources and contribute to growth- and inclusion-enhancing policies.</p> |
| Philippines | <p>Assist the authorities in strengthening fiscal regimes for mining.</p> |
| Poland | <p>Provide advice on taxation of upstream petroleum activities, with emphasis on prospective shale gas production, and on development of a regulatory framework applicable in the upstream petroleum industry.</p> |
| Portugal | <p>Advise the authorities, and in particular the newly-created working group, on the revisions to the institutional and legal framework governing local and regional governments to improve fiscal discipline and compliance.</p> |
| Portugal | <p>Provide further guidance to the revenue agency in the ongoing program of assistance to strengthen taxpayer compliance.</p> |

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| Portugal | Review the system of local and regional taxation and transfers with a view to assisting the authorities in reforming the design of the allocation of tax powers, revenue-sharing, and transfer system. |
| Portugal | Take stock of the implementation status of ongoing public financial management reforms, with particular focus on the newly implemented commitment control system, and provide input into the changes to the budgetary framework law that is being amended to incorporate the fiscal compact. |
| Romania | Review the draft design and related requirements of the proposed fiscal reporting system and recommend necessary improvements. |
| Saudi Arabia | Discuss Saudi Arabia's budget institutions as a follow-up to the IMF 2010 study on G-20 countries and scope for publication of relevant data in the <i>GFS Yearbook</i> and IMF databases. |
| Senegal | Assess specific issues surrounding the application of VAT to the telecom and financial sector, in relationship with other taxes on these sectors. This mission is part of the Tax Policy and Administration Topical Trust Fund program aimed at providing technical assistance to support the existing tax reform process in Senegal. |
| Senegal | Support the implementation of budget execution, government accounting, fiscal reporting and cash management reforms consistent with the 2009 WAEMU (West African Economic and Monetary Union) directives. This mission is part of the project financed by European Commission. The project objective is to support the implementation of the Public Finance Management reform agenda. |
| Sierra Leone | Build up modeling capacity for mining revenue forecasting. This mission is part of the project financed by the Managing Natural Resources Wealth Topical Trust Funds. The overall project objective is to provide assistance in developing a standard framework for the taxation of mining and oil and building capacity to implement this. |
| Sierra Leone | Review current resource revenue administration and develop a program of technical assistance to strengthen it. This mission is part of the project financed by the Managing Natural Resources Wealth Topical Trust Funds. The overall project objective is to help the Sierra Leone National Revenue Authority strengthen the administration of natural resource revenues. |
| South Africa | Discuss the methodology of the G-20 budget institution study and its application to South Africa, and discuss technical and methodological issues associated with a fiscal rule. |
| St. Vincent and the Grenadines | Assist the authorities in conducting an update of the qualitative and quantitative assessment of the PEFA indicators by collecting and reviewing documentary evidence to finalize the scores, preparing a final assessment report and seeking consensus on the scoring. This mission is part of a program financed by CIDA. The main objective of the program is to improve economic management, regional integration and competitiveness. |

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| Sudan | Help assess the magnitude and distributional impact of fuel price subsidies and develop a subsidy reform strategy, including mitigating social measures. |
| Sudan | Advise the authorities on priority reform measures, in particular to strengthen the methodology and processes associated with fiscal and budgetary frameworks, expenditure control and fiscal reporting. |
| Tajikistan | Review with the authorities the draft Tax Code, and consider improvements to the draft and the timing of their introduction. |
| Tajikistan | Discuss key issues in tax administration with a view to developing a program of technical assistance with the State Tax Committee. This mission is part of a wider technical assistance program for the region, financed by Japan, with the overall objective to improve revenue performance. |
| Timor-Leste Democratic Rep.Of | Advise on developing the reform strategy and an action plan for the new resident treasury advisor. This mission is part of the program financed by Japan. The overall program objective is development and maintenance of realistic medium-term fiscal estimates and related medium-term budget frameworks; and institutional strengthening and capacity building in key areas of revenue administration. |
| Ukraine | Provide input to the ongoing reform of fiscal policy making and budgeting in Ukraine by analyzing the performance of existing budget practice and highlight areas for improvement. |
| United Arab Emirates | Identify ways of improving fiscal coordination by way of collecting better information on fiscal developments. |
| Viet Nam | Assess the tax policy issues and objectives laid-out in the Government's Tax Reform Plan 2011–15, and advise on tax reform issues. This mission is part of the project financed by Switzerland. The overall project objective is to support legislative reforms to create a growth-oriented tax policy regime; and assist the authorities with the implementation of their tax administration modernization strategy. |
| Viet Nam | Assist with implementation of the customs administration reform and modernization plan 2011–2015. This mission is part of the project financed by Switzerland. The overall project objective is to support legislative reforms to create a growth-oriented tax policy regime; and assist the authorities with the implementation of their tax and customs administration modernization strategies. |
| WAEMU (Burkina Faso) | Explore collaboration avenues between FAD and the WAEMU Commission, and initiate a high level strategic plan aiming at disseminating tax administration best practices within the region, and developing a framework for benchmarking purposes. |

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| WAEMU (Burkina Faso) | Assist the Commission in strengthening the capacities of senior officials from key areas of public financial management (PFM) in member States for the transcription and the implementation of the regional PFM directives adopted in 2009. |
| West Bank And Gaza | <p>Review recent tax policy measures and take steps to develop an implementation plan with the authorities.</p> <p>This mission is part of the project financed by Tax Policy and Administration Topical Trust Fund. The overall project objective is to modernize the major domestic taxes.</p> |
| Zambia | Provide the authorities with specific recommendations for strengthening macrofiscal forecasting, improving expenditure management, cash management and fiscal reporting, and on the content and sequencing of the proposed PFM reform action plan. |