

**Headquarter-led Technical Assistance Missions of the Fiscal Affairs Department
(November 2012 - January 2013)**

Country	Purpose of Assistance
Antigua and Barbuda	Assess progress made and ensure the technical assistance program is on track and agree with the members of the Public Financial Management Reform Steering Committee on implementation roadmap adjustments if needed. This mission is part of a project funded by the European Commission. The project aims to assist the authorities with strengthening public financial management and revenue administration.
Bangladesh	Provide the National Board of Revenue (NBR) with further advice in preparing for the introduction of a new value-added tax (VAT) law. This mission is part of a project financed by Japan. The overall objective of the project is to promote effective and efficient fiscal management in selected Asian countries.
Belize	Assess the effectiveness of public financial management technical assistance provided to date and change the unexecuted portion of existing work plans if warranted. This mission is part of the Supporting Economic Management in the Caribbean (SEMCAR) project funded by CIDA and administered jointly with the World Bank.
Belize	Undertake an assessment of the tax system and assist in the development of a strategic plan for reform in order to establish a foundation from which to mobilize additional revenue from the major taxes in compensation for the projected decline of oil revenue over the decade.
Bolivia	Review the draft mining code reform plans and make further recommendations if necessary in the area of tax policy and treatment. This mission is part of a project funded by Managing Natural Resource Wealth Topical Trust Fund. The overall objective of the project is to support reform of extractive industries fiscal regimes in the Andean Region countries.
Botswana	Review the tax system with emphasis on tax expenditures, identify underutilized tax handles that could provide opportunities for rebalancing of collections towards direct taxes, review additional revenue opportunities under excises and property taxes, and propose a path towards transparent disclosure of tax preferences through tax expenditure budgeting.
Cameroon	Review the status of the customs and tax administration reforms and help identify the medium-term priorities that should be part of the revenue administration modernization program. This mission is part of a project financed by Japan. The overall objective of the project is to strengthen budget management and revenue administration in the Central African Economic and Monetary Community.
China, People's Republic	Continue high-level dialogue with the Ministry of Finance and explore recent reforms in the area of public financial management.
China, People's Republic	Assist in strengthening large taxpayer administration through advice to the State Administration of Taxation (SAT) on key issues in its large taxpayer reform agenda.

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China, People's Republic of	Provide guidance to the State Administration of Taxation (SAT) on available methodologies and types of models for revenue analysis, and discuss organizational aspects of establishing analytical capabilities in this area.
Congo, Democratic Republic of	Work with the authorities on the modeling of the tax regime for mining (based on the Fiscal Analysis of Resource Industries (FARI) versions developed by FAD), and organize a workshop on transfer pricing with an emphasis on mining taxation issues. This mission is part of a project financed by Managing Natural Resources Wealth Topical Trust Fund. The overall objective of the project is to strengthen fiscal regimes for extractive industries.
Congo, Republic of	Take stock of the progress made in modernizing public financial management (PFM) and propose a reform strategy to implement the new Budget Organic Law adopted in September 2012. This mission is part of a project financed by Japan. The overall objective of the project is strengthening budget management and customs administration in the Central African Economic and Monetary Community.
Costa Rica	Assist the authorities in addressing the weaknesses of the current public sector accounting framework and to provide guidance on further steps to improve government accounting through the implementation of International Public Sector Accounting Standards (IPSAS).
Costa Rica	Support the implementation of a medium-term expenditure framework (MTEF) through discussion and agreement on the activities to be included in the action plan and analyze the main drivers of spending increases in recent years to support the Ministry of Finance in its work on expenditure reform.
Cote d'Ivoire	Assist the authorities in identifying priority measures and finalizing a medium- to long-term strategy and action plan for the implementation of a full-fledged Program-based Budgeting System (PBS). This mission is part of a project financed by Japan. The overall objective of the project is modernization of budget management, fiscal reporting, and tax administration in West Africa.
Cote d'Ivoire	Review the status of the tax and customs administration reforms and help identify the medium-term priorities that should be part of the revenue administration modernization program and discuss further technical assistance needs. This mission was done in coordination with the regional technical assistance center (AFRITAC West).
Cyprus	Review the status of and assist the authorities in advancing the agreed fiscal-structural measures in the public financial management area.
Dominican Republic	Assess modernization process at the Dominican Republic Tax Administration (DGII) and discuss a possible taxpayer compliance program (TCP) project.

Country	Purpose of Assistance
East African Community	Assist the EAC Secretariat and its member states in developing and implementing fiscal convergence criteria in the lead up to monetary union, including development of country-specific action plans in the areas of public financial management legal frameworks and fiscal reporting.
El Salvador	Discuss with the authorities recent steps taken for the preparation of a program-based budget and a medium-term expenditure framework (MTEF), and provide advice to strengthen the conceptual model and the draft guidelines prepared by other experts. This mission was done in coordination with the regional technical assistance center (CAPTAC-DR).
Ethiopia	Advise on the fiscal regime for mining and petroleum which would ensure both that the government receives a fair resource rent share and also establishes suitable fiscal conditions for efficient sector development.
Gambia	Advise the authorities on reorganization of the structure of the Ministry of Finance and Economic Affairs (MoFEA) and the strategy for implementation of a medium-term expenditure framework (MTEF). This mission is part of the program funded by the European Commission. The overall objective is to strengthen capacity in VAT implementation and budget formulation.
Greece	Support advancement of the ongoing reforms in the areas of public financial management-related IT systems, improve maintenance of commitment registers and the e-Portal application supporting their recording, and strengthen financial management capacity in line ministries. This mission is part of a project financed by the European Commission. The project is assisting the authorities in managing and implementing reforms in the areas of public financial management and revenue administration.
Greece	Conduct a review of progress in revenue administration reforms under the IMF/EC/ECB-supported program, including an initial examination of customs organization and management, and excise administration.
Greece	Assess the progress and provide advice to the authorities on the implementation of the social security contributions (SSC) collection reform strategy, make recommendations on revisions or expansions of the activities within the approved strategy, and develop a plan for technical assistance in 2013 to further support the execution of the SSC collection reforms.
Greece	Work with the authorities and their designated team in order to ascertain the parameters of the intended changes to the income tax, to develop a procedure for providing technical advice in support of the action plan and to launch the work on it together with a local team.
Haiti	Assess progress made in implementing a strong and effective tax administration organizational structure as planned under the technical assistance program and update the initial program plan. This mission is part of a project financed by the Tax Policy and Administration Topical Trust Fund. The overall objective of the project is to strengthen the tax administration organization.

Country	Purpose of Assistance
Haiti	Review progress and challenges faced by the new Tax Policy Unit of the Ministry of Economy and Finance since the last mission, including assessing material and human resources available, reviewing data-gathering processes for tax expenditure and VAT studies and initiating data gathering and conceptual work for personal income tax (PIT) and corporate income tax (CIT) studies. This mission is part of a project financed by the Tax Policy and Administration Topical Trust Fund. The overall objective of the project is to facilitate a tax policy reform that supports sustainable economic growth.
Honduras	Assist the authorities in implementing a treasury single account (TSA) system and controlling expenditure arrears, including assessment of the current situation of treasury management, formulation of an action plan, and budget execution control analysis.
Iraq	Discuss potential revisions to the draft public financial management law.
Liberia	Provide guidance to the authorities on the design and implementation of VAT, property tax, improving tax policy formulation through further strengthening of a tax policy unit, and providing technical assistance to the National Oil Company of Liberia (NOCAL) for the drafting of the New Petroleum Policy and Law after reviewing current reform initiatives by the donor community in this area. This mission is part of a project financed by the Tax Policy and Administration Topical Trust Fund. The overall objective of the project is to facilitate a tax policy reform that supports sustainable economic growth.
Malaysia	Undertake an assessment of fiscal risks facing Malaysia, suggest measures to enhance the monitoring, management and mitigation of such risks, and propose a best-practice fiscal risk statement that would be appropriate for the country and could become an integral part of the budget process.
Mauritania	Assist the authorities in the preparation of a new organic budget law that reflects the reforms undertaken in public financial management in the last decade as well as those currently underway or planned, and that incorporates modern budgetary management practices essential to fiscal sustainability, transparency and accountability.
Mauritania	Recommend three draft law amendments in order to improve the efficiency of the Mauritanian tax code, especially with regard to multinational enterprises which are key actors in the mining sector. In particular, the recommendations concerned taxation of capital gains resulting from direct and indirect transfer of mining interests, transfer pricing, and thin capitalization rule. This mission is part of a project financed by the Managing Natural Resource Wealth Topical Trust Fund. The overall objective of the project is to modernize fiscal regime for extractive industries.
Moldova	Support the authorities' efforts to align key components of tax administration with good international practices and assist the State Tax Inspectorate (STI) in optimizing strategies and business processes to increase the overall taxpayer compliance. This mission is part of a project financed by Japan. The overall objective of the project is strengthening fiscal management in South-Eastern Europe.
Mongolia	Improve the medium-term fiscal framework (MTFF) used in the national budget process. In particular, propose systems and procedures to further improve the annual MTFF statement and draft a medium-term TA plan to improve macro-fiscal planning consistent with the 2010 fiscal stability law (FSL). This mission is part of a project financed by Japan. The overall project objective is to support strategic fiscal management and institutional capacity in selected Asian countries.

Country	Purpose of Assistance
Mongolia	Provide technical assistance on fiscal regime modeling at the Ministry of Finance (MOF) and assist the authorities in prioritizing tax policy initiatives. This mission is part of the project financed by the Managing Natural Resources Wealth Topical Trust Fund. The project aims to assist Mongolia in developing fiscal regimes for mining activities.
Mozambique, Republic of	Provide advice aiming to enhance the authorities' capacity for macro-fiscal analysis and forecasting in the context of large expected increases in resource revenues over the short- to medium-term time horizon. This mission is part of a project financed by the Managing Natural Resources Wealth Topical Trust Fund.
Myanmar, Union of	Develop options for organizing and strengthening the treasury function and, in doing so, set out the initial work program of a resident treasury advisor. This mission is part of a project financed by Japan. The overall objective of the project is supporting effective and efficient budget and treasury management for South-East Asia.
Namibia	Review progress in implementing a program-based budgeting system and advise the authorities on developing cash and debt management capacity.
Namibia	Take stock of tax administration reform progress since the last mission in 2010 and provide advice on key issues pertaining to tax administration including the establishment of a Revenue Authority as requested by the authorities.
Nepal	Scope and design a technical assistance program to assist the Inland Revenue Department (IRD) to strengthen the headquarters and large taxpayer office, improve management of small and micro taxpayers, strengthen enforcement functions and enhance taxpayer services. This mission is part of a project funded by the Tax Policy and Administration Topical Trust Fund. The overall objective of the project is to facilitate a tax policy reform that supports sustainable economic growth.
Niger	Undertake a Public Expenditure and Financial Accountability (PEFA) assessment and assist the authorities in refining their Public Financial Management strategy paper for 2013–15. This mission is part of a project financed by Japan. The overall objective of the project is developing strategic fiscal management in West Africa.
Niger	Review the progress of the revenue administration reform, including improvements in the audit of large taxpayers, particularly the mining and oil companies; improvements in VAT administration, including refund processing; reductions in the number of exemptions with a view to facilitating administration; and steps to address the main impediments to customs administration performance. This mission was done in coordination with the regional technical assistance center (AFRITAC West).
Nigeria	Take stock of recent reforms and advise on further measures for establishing a treasury single account (TSA) and improving the government's cash management system.

Country	Purpose of Assistance
Nigeria	Provide further advice in implementing full self-assessment, focusing on the conditions for effective voluntary compliance and opportunities for strengthening and automating compliance management processes. This mission is part of a project financed by Japan. The overall objective of the project is supporting further modernization of budget management, fiscal reporting and tax administration in West Africa.
Oman	Review current budgeting practice and provide recommendations for its strengthening. The mission assessed the overall priorities, sequencing and timeline for budget reforms, including four main issues: a) macroeconomic forecasting and its use in budget preparation, b) introducing medium-term budgeting, c) top-down budgeting, and d) assessment of new requests and adjustment of approved budgets.
Philippines	Review progress in implementing the reforms, agree with the Bureau of Internal Revenue (BIR) on the assistance program for the next 12 months, and ensure that the IMF procedural and related reforms are integrated with plans for enhancement of eTIS computer system and the World Bank technical assistance. This mission is part of the project financed by the United States Millennium Challenge Corporation (MCC). The overall objective of the project is to support tax administration reform in the Philippines.
Portugal	Install a new resident Public Financial Management advisor in the Ministry of Finance (MoF), advise MoF and the Prime Minister's Office unit in charge of monitoring the financial program (ESAME) on the management of the expenditure review, and discuss assistance for the MoF's ongoing efforts to modernize its organizational structure.
Portugal	Take stock of the authorities' implementation of the reform agenda, including their efforts to protect revenue during the economic downturn, and provide guidance on the way forward.
Sao Tome and Principe	Assess the authorities' challenges, constraints and current approach to fiscal policy-making and budget planning, and deliver advice in the form of a workshop with a ministerial group of core staff and presentations to high-level policy makers in order to strengthen their capacity to develop a medium-term fiscal framework (MTFF).
Senegal	Take stock of the recent general tax reform, notably regarding tax incentives, and review the taxation of the mining sector. This mission is part of a project financed by the Tax Policy and Administration Topical Trust Fund. The overall objective of the project is to facilitate a tax policy reform that supports sustainable economic growth.
St. Kitts and Nevis	Assess the operations of the VAT in the Inland Revenue Department (IRD) and customs, and provide advice on the next stages of revenue administration reforms.
St. Lucia	Assess the effectiveness of public financial management technical assistance. The mission is part of the Supporting Economic Management in the Caribbean (SEMCAR) project funded by CIDA and administered jointly with the World Bank.

Country	Purpose of Assistance
Timor-Leste, Democratic Republic of	Propose tax policy measures that will provide a higher level of sustainable revenues over time, as oil revenues taper off; update and deepen the analysis done earlier and expand its scope from income and consumption taxes to include property taxes and other fees and charges.
Trinidad and Tobago	Offer an analysis of the current tax system, including the investment law, and provide input to the formulation of a comprehensive tax reform, aiming to improve non-energy revenue performance while minimizing adverse effects on economic development and equity, that the government is considering.
Tunisia	Assess the status of tax administration reforms in light of the transition process, review progress in modernizing and unifying tax administration and advise on the next steps; undertake a high-level review of customs administration operations.
Tunisia	Assess the domestic tax system and propose options for reform, with a focus on simplification and greater neutrality.
Uruguay	Provide technical assistance to support the ongoing tax, customs and social security contributions administration reforms, including an assessment of the progress in modernizing the revenue collection agencies in recent years and advising them on their medium-term reform strategies.
West African Economic and Monetary Union (WAEMU)	Discuss with the authorities and agree on a project work plan and lay the ground work for a regional methodology for estimating tax expenditures that the West African Economic and Monetary Union (WAEMU) Commission can roll out to member countries. This mission is part of a project funded by the Tax Policy and Administration Topical Trust Fund. The overall objective of the project is to assist the WAEMU Commission in designing and monitoring the implementation of the regional tax coordination framework.