



HIGH-LEVEL SUMMARY TECHNICAL ASSISTANCE REPORT

REPUBLIC OF FIJI

Tax Administration Diagnostic Assessment Tool Performance Assessment Report

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High-Level Summary Technical Assistance Report
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The *High-Level Summary Technical Assistance Report* series provides high-level summaries of the assistance provided to IMF capacity development recipients, describing the high-level objectives, findings, and recommendations.

ABSTRACT: This report presents the 2025 TADAT assessment of Fiji's tax administration against international good practices across nine performance areas. Strengths include taxpayer service information, risk profiling, and voluntary compliance support. Weaknesses were found in data integrity, human capital risk management, filing and payment compliance, audit coverage, and dispute resolution. Areas for development include data accuracy, human capital frameworks, compliance management, and VAT management and refund processing.

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Background

The Fiji Revenue and Customs Service (FRCS) requested the IMF to lead a Tax Administration Diagnostic Assessment Tool (TADAT) assessment of the Fijian tax system. The assessment was conducted as a follow-up to the initial assessment performed in 2015. It employed TADAT's internationally recognized framework, which evaluates tax administration performance across nine Performance Outcome Areas (POAs) and 32 high-level indicators. The evaluation incorporated extensive data analysis, stakeholder interviews with FRCS leadership and staff, and consultations with the Fiji Independent Commission Against Corruption (FICAC). This TADAT assessment is particularly relevant given Fiji's economic context as a middle-income island economy recovering from recent shocks, with a heavy reliance on tourism and facing challenges such as geographic isolation and labor shortages.

The assessment shows progress achieved since the 2015 TADAT assessment and establishes new baseline metrics for the FRCS to use in considering further development and reform.

Summary of Findings

The assessment reveals a mixed picture of Fiji's tax administration performance. While some improvements have been made since 2015, particularly in supporting voluntary compliance and dispute resolution processes, significant challenges remain. The overall performance indicates that seven of the 32 indicators meet or exceed international standards (scored A-B), while 25 indicators fall short (scored C-D), reflecting weak or inadequate performance.

Key strengths include the availability of comprehensive, current, and accessible taxpayer service delivered through multiple channels, including a secure Taxpayer Online Services (TPOS) portal and a responsive call center. The use of data for profiling and risk assessment has improved, supported by a detailed multi-year Compliance Improvement Strategy (CIS) that identifies priority compliance areas. Electronic filing rates for core taxes are high, nearing international standards, and withholding and advance payment systems are effectively used.

However, weaknesses are pronounced in several critical areas. VAT refund processing is inefficient, with inadequate risk-based verification and extended payment delays. Legacy data migration issues have compromised the integrity of the taxpayer registration database. Human capital risk management is absent, with no formal processes to identify or mitigate risks related to staff capacity and engagement. On-time filing and payment rates for most core taxes remain below international benchmarks, and electronic payment uptake is low. Dispute resolution timelines are not monitored, leading to delays. In addition, external oversight mechanisms are limited, with no dedicated ombudsman for taxpayer complaints and no recent surveys to gauge public confidence in FRCS integrity. Publication of strategic plans and performance reports is untimely, reducing transparency and accountability.

Summary of Recommendations

The report prepared during a TADAT assessment is called a Performance Assessment Report (PAR). By convention, PARs do not include recommendations. However, the FRCS could review the TADAT field guide to consider the POA scores delivered in the PAR, and look at the requirements for higher level scores, to devise a course of action to address the areas identified for further action.

The most likely areas of administrative changes based on the findings in the PAR are set out below.

- Addressing data integrity issues.
- Developing and institutionalizing a formal human capital risk management framework.
- Expanding and systematizing compliance management programs for large taxpayers, ensuring coverage of all core tax obligations and integrating monitoring and evaluation of audit effectiveness.
- Improving on-time filing and payment compliance.
- Modernizing VAT refund processing.
- Enhancing accountability and transparency.

The FRCS has committed to leveraging this assessment as a foundation for reform planning, with a post-TADAT engagement scheduled for December 2025.