

**Headquarter-led Technical Assistance Missions of the Fiscal Affairs Department
(September-December 2011)**

Country	Purpose of Assistance
Algeria	Advise on future reform priorities as regards the reorganization of the tax department and audit operations.
Armenia	Assist the MoF in improving the budget process, in particular providing guidance on streamlining the budget process and making it more analytical and macro-connected.
Belarus	Evaluate short-term options for strengthening social safety nets and assess its budgetary implications.
Belize	Assess strengths and weaknesses, of the public financial management system, reform priorities of the government, and develop jointly with the authorities a medium-term action plan for support.
Benin	Assess the current state of the direct and indirect tax system and examine the organization, business strategies, and key operational processes of the tax and customs administrations, and provide recommendations to restore tax and duties collection.
Bosnia and Herzegovina	Assist the Republika Srpska in developing fiscal responsibility legislation and encourage the broadening of the legislation to include the Federation and the State.
Botswana	Evaluate the current state of revenue administration and provide guidance on the next steps focusing on tax and customs reforms.
Brazil	Evaluate the implementation of the program budgeting and cost accounting system project, update the action plan and participate in a seminar on cost methodology.
Burkina Faso	Take stock of the progress made by the authorities in implementing the program budgeting reform, update the strategy and the priority actions for the way forward and coordinate with other technical assistance providers.
Burundi	Assist the authorities in assessing progress made in implementing the 2009–11 Public Finance Management (PFM) reform strategy and drafting a preliminary version of the strategy and action plan for the period 2012–14.

Country	Purpose of Assistance
Cameroon	Take stock of progress in the implementation of the Public Finance Management (PFM) modernization plan since 2010, assist the authorities in designing a strategy for the future revision of the organic budget law to ensure its consistency with the draft CEMAC directives, and provide a roadmap for enhancing the current PFM system.
CEMAC	Assist in design of implementation strategy for new Public Finance Management (PFM) directives.
China	Provide the State Administration of Taxation with further advice on large taxpayer administration by describing international good practices on risk management systems for large businesses.
China	Address the challenges that the State Administration of Taxation has encountered in estimating and interpreting tax gaps, and develop a roadmap that could guide and improve future SAT work on tax gap analysis.
Comoros	Assist the authorities in improving budget execution, reestablishing fiscal discipline and preparing for the introduction of Financial Management Information System
Cote d'Ivoire	Evaluate the current practice of budget preparation and budget execution, including cash management, as well as accounting and fiscal reporting, and propose a medium-term action plan for needed reforms and measures
Dominican Republic	Review the tax system and propose a set of reforms, with particular emphasis on those not requiring legislative action and capable of introduction in the short-term.
Egypt	Provide the authorities with a medium-term action plan for public financial management which will highlight reform priorities and analyze capacity building requirements.
El Salvador	Assist the authorities to develop a medium-term expenditure framework (MTEF) in the Ministry of Agriculture and disseminate lessons from that exercise to four other ministries.
Ethiopia	Provide practical advice towards the implementation of sustainable improvements in public financial management areas, namely: the medium-term budget framework, program budgeting, fiscal reporting and integrated financial management information system design.
Ethiopia	Review reform and modernization implementation progress in the Ethiopian Revenues and Customs Authority and update the implementation strategy.

Country	Purpose of Assistance
Ethiopia	Advise on tax incentives, tax expenditures, and tax policy aspects of transfer pricing arrangements.
Gabon	Advise on tax and customs administration modernization, review progress achieved in recent years and make recommendations for the next steps of reforms.
Greece	Provide guidance to the General Accounting Office of the Ministry of Finance in strengthening the commitment-based expenditure control regime.
Greece	Assist the Ministry of Finance in (i) preparing the state, social, consolidated local government budgets and a consolidated view of general government finances for 2012; (ii) reforming the General Accounting Office organizational structure to meet new responsibilities undertaken by the government; and (iii) updating the reform action plan and agree on details for further technical assistance.
Guinea	Assist the authorities in developing the detailed project roadmap, and participate in the finalization of the draft organic budget law.
Guinea	Assess general tax policy and review recent developments in mining taxation, including the assessment of the impact of the new Mining Code on the development of the resource sector.
Guinea-Bissau	Assist the authorities develop a strategic plan for revenue reform and provide advice for its implementation.
Honduras	Assist the authorities in analyzing the national public accounting system and its relationship with the Supreme Audit Court, investigating its strengths and weaknesses.
Hungary	Support the authorities' reform agenda in the area of fiscal institutional arrangements between the central and local/county governments.
Iceland	Develop proposals regarding the structure and content of a new organic budget law.
Jamaica	Assess the status of tax and customs administration reforms, examine causes of recent low revenue collections, and review current plans to strengthen tax and customs administration.

Country	Purpose of Assistance
Jordan	Assist the authorities review the design and magnitude of existing price subsidies and develop a strategy for reform.
Kazakhstan	Review all areas of public finance management with a view to diagnosing issues and making reform recommendations, and provide the authorities with a medium-term action plan.
Kenya	Assist the authorities in formulating a viable transition to the new contributory/funded pension scheme for civil servants.
Kenya	Advise on administrative aspects of the new VAT law, organization of the revenue administration, and customs administration reform.
Kosovo	Conduct an analysis of the inter-governmental grants system.
Kosovo	Advise the authorities on consistent revenue-raising strategies within the territory, including identification of underutilized tax handles that could provide opportunities for a rebalancing of collections towards direct taxes.
Kuwait	Provide advice to the authorities on the institutional arrangements that are needed to effectively administer the proposed VAT and to modernize existing tax administration approaches.
Kuwait	Advise on VAT design issues, consider some economic implications of the VAT, and draft a high-level structure of the VAT law.
Kyrgyz Republic	Assist in increasing the level of compliance in the taxpayer population by establishing a credible audit and arrears collection capacity that encourages accurate filing and on-time payment of tax obligations.
Liberia	Provide guidance to the authorities on the design and implementation of further tax policy reforms.
Malawi	Provide the authorities with an external review of progress being made in the public finance management (PFM) area as well as practical advice and guidance towards the implementation of tangible and sustainable improvements in budget formulation, cash management, budget execution and financial reporting.

Country	Purpose of Assistance
Maldives	Assist the Ministry of Finance and Treasury in producing more timely and accurate reports on actual fiscal operations and cash flow forecast/analysis for sound cash management
Maldives	Review progress made by the authorities to adopt the recommendations of the 2010 mission and advise on development of a tax compliance program.
Mali	Take stock of progress made since 2009, assess the government services' readiness to make program based budgeting fully operational, and design a revised strategy and roadmap on how to make program budgeting effective.
Mali	Review the status of modernization of the tax administration and propose a strategy for the next stage of reforms, with focus on the core tax administration business processes, the management of the VAT and the administration of the medium-sized taxpayers.
Mauritania	Provide advice on reforming energy and food subsidies and fuel pricing mechanisms
Mongolia	Provide advice on the organization of modern debt and financial asset management functions and discuss alternatives to improve the public financial management systems.
Mongolia	Assist the Mongolian authorities in strengthening fiscal regimes for mining, with the goal of eliminating the current contract-by-contract negotiation of fiscal terms.
Nepal	Assist the authorities in improving budget execution, fiscal reporting (including fiscal statistics), and cash management, and prepare a roadmap for reforms.
Nicaragua	Assess strengths achieved in both Tax and Customs Administrations since the last assessment made by FAD in 2008 and agree with both administrations on an updated version of their reform strategies and subsequent activities.
Nigeria	Assess the status of tax administration modernization and provide follow up guidance in implementing the full taxpayer self-assessment system and supportive taxpayer compliance management strategies
Panama	Provide strategic guidance to support the strengthening reform efforts of the <i>Dirección General de Impuestos (tax department)</i> .

Country	Purpose of Assistance
Paraguay	Assist the Under-Secretariat of Taxation with the development of an action plan to improve the quality and reliability of the taxpayers' registry, in line with prior FAD recommendations and regional good practice standards for that core tax administration function.
Peru	Provide technical assistance to support tax and customs administration plans to improve tax compliance and assist the SUNAT in reviewing and assessing progress in modernizing its organization in recent years.
Philippines	Review progress in implementing the tax administration reforms and agree with the Bureau of Internal Revenue on the program for the next 12 months.
Philippines	Review progress that the authorities have made in implementing the recommendations by the 2010 IMF mission, and provide a road-map for feasible tax policy reform.
Portugal	Advise on the design of a commitment control system and the related legislative framework, and ensure its alignment with the cash management function.
Portugal	Provide advice on the implementation plans for merging revenue agencies, governing and operating IT systems in a unified agency and large taxpayer administration.
Romania	Review the proposed changes to budget-related legislation, planned reforms to the accounting systems and processes, and a progressive move towards program and performance budgeting.
Romania	Provide assistance in conducting a comprehensive review of present tax policies, with a view to enhancing simplification and fairness, and supporting growth.
Rwanda	Advise on the effectiveness of the medium term expenditure framework, fiscal reporting of agencies at the local government level and preparation of in-year fiscal reports.
Senegal	Assess progress made in implementing the November 2009 FAD mission recommendations in tax administration and design of a three-year reform strategy.
Serbia	Facilitate the authorities' efforts to align key components of tax administration with good international practices.

Country	Purpose of Assistance
Sierra Leone	Continued support on work on extractive industries (EI) fiscal regimes.
St. Lucia	Identify and help address the weaknesses in the Public Finance Management (PFM) arrangements, especially those linked to the financial information system.
St. Vincent and The Grenadines	Identify and help address the weaknesses in the public finance management arrangements, especially those linked to the financial information system.
Swaziland	Assess progress made in preparing to integrate domestic taxes into a single domestic tax department, and formalize the proposed strategic framework and associated plans.
Timor-Leste	Review the direct and indirect tax system design and examine the organization, business strategies, and key operational processes, including the information technology needs within the tax administration.
Togo	Follow up on customs and tax administration reform progress; review current strategic priorities identified by the authorities; and provide advice on the key components of the modernization programs.
Uruguay	Provide follow-up assistance to support the ongoing tax, customs and social security contributions administration reforms. Assess progress in modernizing the three revenue collection agencies in recent years.
Vietnam	Advise on managing the implementation of the General Department of Taxation new five-year strategic plan and strengthening the collection of personal income tax and social security contributions.
West Bank and Gaza	Review overall progress in Public Finance Management (PFM) reforms and provide strategic advice on further advancing the PFM reform process.
West Bank and Gaza	Review progress with implementing the advice from the 2010 tax administration mission, and develop an implementation plan with the authorities with milestones and outcome measures.