

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

Country	Purpose of Assistance
Antigua and Barbuda	<p>Evaluate progress made in public financial management reforms and discuss and plan the detailed project roadmap.</p> <p>This mission is part of a project financed by European Commission. The goal of the project is to strengthen and modernize fiscal institutions.</p>
Cambodia	<p>Provide specific guidance in the areas of transfer pricing, taxation of leasing, and capital gains taxation.</p>
Central African Republic	<p>Evaluate progress made in implementing the public finance management (PFM) reform program and assist in developing an action plan for the transcription and implementation of the new Central African Economic and Monetary Community (CEMAC) PFM directives.</p> <p>This mission is part of the program financed by the Government of Japan. The overall program objective is to strengthen Budget Management and Customs Administration in the CEMAC.</p>
Colombia	<p>Provide recommendations for improving the budget planning process, implement the recently adopted new (structural balance) fiscal rule, and support the use of GFSM 2001 data for budget preparation purposes.</p>
Colombia	<p>Assess progress in strengthening the Colombian Revenue Administration and develop a technical assistance action plan for the second year of the project.</p> <p>This mission is part of the project financed by Government of Switzerland. The overall project objective is to modernize tax and customs administration, with a particular focus on strengthening revenue compliance strategies.</p>
Congo, Democratic Republic of	<p>Discuss macrofiscal coordination between the three ministries (planning, budget, and finance); institutional arrangements; training needs; and coordination with other technical assistance partners.</p> <p>This mission is part of the Managing Natural Resources Wealth Topical Trust Funds (MNRW TTF). The key objective of the project is to define and implement sustainable fiscal policies.</p>
Congo, Republic of	<p>Assess the implementation status of an FAD May 2009 mission recommendations for the Customs Administration, and prepare an action plan to pursue the customs administration reform process.</p> <p>This mission is part of a program financed by the Government of Japan. The overall program objective is to strengthen Budget Management and Customs Administration in the Central African Economic and Monetary Community (CEMAC).</p>
Cote d'Ivoire	<p>Conduct a diagnostic evaluation of tax administration.</p>
Djibouti	<p>Review of recent efforts to introduce a medium-term budget framework and the current budget execution practices; and determine the prospects for introducing results-oriented budgeting in the medium term.</p>
Dominican Republic	<p>Agree with the Dominican Republic authorities on the objectives and activities under the technical assistance project for the next two years, and agree on forms of coordination with the World Bank. The project intends to improve the preparation of a medium-term expenditure framework and government accounting.</p>
Ghana	<p>Assist the authorities in strengthening fiscal regimes for mining.</p>
Greece	<p>Promote consistency between the OECD's recommendations and the EC/ECB/IMF-supported economic adjustment program; support the OECD in expanding the database on social programs in Greece; and discuss the scope, structure and organization of social protection policy.</p>
Greece	<p>Assist the General Accounting Office to design training for Accounting Officers; help establish a Directorate General of Financial Services; and guide the budget staff in preparing the Medium-term Fiscal Strategy.</p> <p>This mission is part of a project financed by European Commission. The overall project objective is to strengthen public financial management and tax administration.</p>

Country	Purpose of Assistance
Grenada	Assess the status of the tax administration reform with a focus on the VAT implementation.
Guatemala	Assist the authorities in strengthening the budget execution controls and review earmarking with a view to gradually eliminating them and boosting budget flexibility.
Haiti	Review of the status of tax administration reforms; and finalize project proposal and workplan for the Tax Policy and Administration Topical Trust Fund (TPA-TTF).  The overall project objective is to build a modern and effective tax administration.
Haiti	Assess the current state of tax policy reform plans and priorities, as well as of related future technical assistance needs.
Iran, Islamic Republic Of	Follow-up on the findings of previous tax administration mission; and review the state of VAT administration.
Lebanon	Discuss with the authorities options for improving the revenue yield of the tax and tariff system.
Liberia	Monitor progress with the tax administration work program under the Tax Policy and Administration Topical Trust Fund (TPA-TTF); provide advice on VAT implementation and administration, and hold bilateral meetings with relevant development partners.  The overarching objective of this project is to assist the Bureau of Internal Revenue to have a fully functioning and effective headquarters in place.
Libya	Advice on measures to meet the immediate requirements and lay the ground for more fundamental reforms in the public finance management area, drawing on earlier IMF and World Bank work.
Mauritania	Review the status of tax administration reforms, identify medium-term reform priorities and finalize the Tax Policy and Administration Topical Trust Fund (TPA-TTF) project proposals.  The overall project objective is to provide support for consolidating the organization of the Tax Department through improved segmentation of taxpayers and strengthening of specialized tax units.
Moldova	Review progress in strengthening fiscal institutions, and advise on the future strategy to develop a performance-oriented budget process.  This mission is part of program financed by Government of Japan. The program covers several countries and is aimed at strengthening their fiscal management capacities.
Moldova	Support the authorities' efforts to align key components of tax administration with good international practices.
Nigeria	To advise on the creation of a special unit in the Ministry of Finance for fiscal oversight of the petroleum sector.
Paraguay	Advise the authorities on strengthening debt and cash management; and evaluate institutional arrangements, debt contracting and issuance, back-office tasks, and linkages with medium-term fiscal planning.  This mission is part of a program financed by the Government of Japan. The overall program objective is to improve cash and debt management functions.
Paraguay	Conduct a review of the tax on agricultural income; evaluate the tax burden on the financial sector, and discuss enhancement of land taxation.

Country	Purpose of Assistance
Peru	<p>Provide the authorities with theoretical background and international experience on mineral revenue-sharing arrangements, with a view to helping them draw up appropriate reform options for the distribution arrangements.</p> <p>This mission is part of the Managing Natural Resources Wealth Topical Trust Funds (MNRW TTF). The overall program objective is to establish solid policy and management prerequisites for a sustainable Sovereign Wealth Fund, with a focus on the methodology for the fiscal target and the distribution of mineral fiscal revenues.</p>
Peru	<p>Discuss the potential objectives and uses of a structural balance indicator; review the main elements of computation of the structural fiscal balance; suggest options for improving the calculation of a structural fiscal balance, with a view for its potential harmonization, taking into account international practices.</p> <p>This mission is part of the Managing Natural Resources Wealth Topical Trust Funds (MNRW TTF). The overall program objective is to establish solid policy and management prerequisites for a sustainable Sovereign Wealth Fund, with a focus on the methodology for the fiscal target and the distribution of mineral fiscal revenues.</p>
Philippines	<p>Provide advice on the existing system of financial reporting and developing a strategy for a government-wide integrated financial information system (GIFMIS).</p>
Sao Tome and Principe	<p>Review the modernization of the tax administration, with focus on the core tax department business processes and the prerequisites for VAT implementation.</p>
Senegal	<p>Review the reform process and follow up on past recommendations regarding the VAT and tax expenditures.</p> <p>This mission is part of the Tax Policy and Administration Topical Trust Fund (TPA-TTF). The project aims at providing technical assistance to support the existing tax reform process in Senegal.</p>
Sierra Leone	<p>Commence work on extractive industries, macrofiscal, public financial management, and expenditure policy.</p> <p>This is part of the Managing Natural Resources Wealth Topical Trust Fund (MNRW TTF). The main objective of the program is to provide assistance in developing a strong macro-fiscal medium-term framework for managing resource revenues which is incorporated into a comprehensive public financial management law.</p>
Sierra Leone	<p>Review progress, and discuss proposed revisions to income tax legislation and mineral sector legislation.</p> <p>This activity is covered under the Managing Natural Resources Wealth Topical Trust Fund (MNRW TTF). The overall objective is to provide assistance in developing a standard framework for the taxation of mining and oil.</p>
Tanzania	<p>Conduct a diagnosis of domestic tax administration; review administrative provisions contained in VAT legislation; and discuss foundational aspects of tax gap measurement.</p>
Tanzania	<p>Follow-up on the analysis and recommendations of the March 2011 FAD mission on mining taxation and general tax policy.</p>
Timor-Leste, Democratic Republic of	<p>Take stock of the existing macro-fiscal capacities; and develop a medium-term capacity building plan for the macro-fiscal unit.</p> <p>This activity is covered under the Managing Natural Resources Wealth Topical Trust Fund (MNRW TTF), aimed at providing capacity building support to the Ministry of Finance and the Petroleum Fund Directorate in the areas of public finance management and revenue administration.</p>
Togo	<p>Review the Togolese tax system, provide recommendations to improve the structure of the direct and indirect taxes (excluding natural resource taxation), and articulate a medium-term tax reform plan.</p>