



STRATEGIC PLAN 2022-2024

*"Our path to operational
excellence and international
positioning"*







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MESSAGE FROM THE **Head of Secretariat – PITAA**



PITAA has come a long way since its formation in 2003 and has focused on building a tax administration association that serves the needs and interests of Pacific Island Tax Administrations.

PITAA has achieved several important milestones since its formal establishment which includes the establishment of the PITAA secretariat, approval of its Charter and Constitution, design, and implementation of a governance framework, and facilitated the delivery of an extensive capacity development (CD) work program.

Our review of the last five years has shown that we have made progress in most of these strategic priorities, however, opportunities and challenges remain to continue developing a sustainable, member-oriented Pacific organization on tax administration matters.

In preparing our next strategic plan we needed to keep in mind that our world has changed due to the impact of the COVID-19 pandemic. Of equal importance for our region is the impact and risks related with climate change. Tax administrations all over the world are now focusing on a new model of service delivery (e.g.,

implementation of a full suite of E-Services) and risk-based enforcement programs all while building collaborative arrangements and partnerships with taxpayers. These factors have influenced the preparation of a more targeted set of strategic priorities that covers a three-year period instead of a five-year period.

PITAA has matured into a valuable capacity development provider for Pacific Island Countries (PICs), however, given our limited resources and available regional funding we can only achieve our vision and mission with extensive support from a wide range of development partners. Discussions with our member countries has required us to consider if we should expand our largely “facilitative role” to also include some targeted “delivery”. The outcome of our discussions has indicated that until we are able to secure additional donor funding the focus of the next three years will be on sustaining the work we have started. Nonetheless we will use the next three years to open discussions with our development partners to seek funding for targeted delivery interventions.

Mrs. Koni Vosaicake Ravono
Head of Secretariat- PITAA





A REVIEW OF ACHIEVEMENTS **and Outcomes** FROM 2017 - 2021

PITAA's 2017 – 2021 Strategic Plan included five strategic priorities: (1) Effectively manage member and donor resources, (2) Assist members to manage erosion of the revenue base, (3) Assist members to build their capability and capacity, (4) Utilize information, skills, and knowledge across member countries, and (5) Contribute to regional and international forums. Table 1 provides a summary of key achievements and outcomes during the period 2017 - 2021:

TABLE 1. STRATEGIC OUTCOMES 2017 – 2021	
STRATEGIC PRIORITY	OUTCOMES
1. Effectively manage member and donor resources.	<ul style="list-style-type: none"> • Host country agreement signed. • Head of Secretariat and staff appointed. • Governance and reporting processes established. • Policy and Procedures developed and implemented. • Performance measurement framework designed (to be finalized). • Member perception survey designed and distributed. • Established Networks with International Tax Community. • Annual reports published from 2018.
2. Assist members to manage erosion of the revenue base.	<ul style="list-style-type: none"> • Facilitated training events to support: <ul style="list-style-type: none"> • Base Erosion and Profit Shifting (BEPS). • Compliance Risk Management. • An Industry Partnership approach to improve compliance. • Improving core tax functions. • An understanding of TADAT and ISORA. • Facilitated member assistance in International Tax Standards and International Tax Issues. • Maintained a Register of Pool of Experts in the Region

STRATEGIC PRIORITY	OUTCOMES
3. Assist members to build their capability and capacity.	<ul style="list-style-type: none"> • Annual Training Needs Analysis (TNA) undertaken. • Processes established to ensure alignment of PITAA/PFTAC CD. • PIC CD needs discussed with other stakeholders¹ and workplan agreed to. • CIAT on-line materials available for PITAA members. • Canada KSP and Asia Tax Hub, platform available for all PITAA members. • Collaboration on Taxation Website access for all PITAA members. • Advocate TADAT for Tax Administration Best practice through Steering Committee membership and partnership with PFTAC/IMF.
4. Utilize information, skills, and knowledge across member countries.	<ul style="list-style-type: none"> • Website developed. • Register of experts compiled for training activities. • Facilitate members exchange of skills and knowledge through peer learning and in-country visits and secondments. • Programs for experience and skills sharing amongst members focusing on common issues and needs.
5. Contribute to regional and international forums.	<ul style="list-style-type: none"> • Relationships in place with: New Zealand Inland Revenue, Australian Tax Office, Oceania Customs Organization, Organization for Economic Cooperation and Development (OECD), Global Forum, World Bank Group, (WBG), Asian Development Bank (ADB), Commonwealth Association of Tax Administrators (CATA), Inter-American Center of Tax Administrators (CIAT), African Tax Administration Forum (ATAF), Network of Tax Organization (NTO) and International Tax Compact.




SHAPING OUR NEXT **Strategic plan –**

(JANUARY 2022 -DECEMBER 2024)

A survey of PITAA members provided valuable information to shape our next strategic plan. The survey, structured around seven key areas, has provided PITAA with a valuable source of data and insights into how members perceive the organizations performance over the last five years. Positive feedback was provided acknowledging that although PITAA is a relatively new organization much has been achieved through the delivery of workshops and seminars. In renewing the Strategic Plan, the following themes emerged – see Table 2 below.

Strategic Themes Emerging from the Environmental Analysis	
Governance	<ul style="list-style-type: none"> • Strategic Plan should cover a 3-year cycle. • The Secretariat needs to be expanded. • PITAA has financial resources that should be used to support key PIC priorities. • PITAA's finite resources prevents it from becoming a deliverer of capacity development.
Capacity Building and Development	<ul style="list-style-type: none"> • A virtual tax academy should be considered. • E-learning channels should be a priority. • A generic training program across core tax functions would help smaller PICs. • A more tailored tier training approach (especially for smaller PICs). • PITAA should play a role in supporting ISORA and TADAT. • A regional audit team to address more complex audit issues in smaller PICs. • PITAA should play an active role in assisting countries in the development of taxpayer surveys.
Digital Library	<ul style="list-style-type: none"> • A digital library would provide PICs with a valuable source of information. • PITAA should provide a repository for all workshop material. • Small PICs need assistance in developing marketing and publication material.
Stakeholder Partnerships	<ul style="list-style-type: none"> • Funding from Development Partners would be needed to support a bigger PITAA program.
International Tax Issues	<ul style="list-style-type: none"> • Bigger PICs have progressed BEPS/AEOI, but small countries still lag. • Legal assistance is still needed including implementing OECD Transparency Standards. • Climate change, pandemics, e-commerce, international taxation, and audit tools should feature as new strategic priorities.
International Best Practices	<ul style="list-style-type: none"> • Smaller PICs need to put the foundations of good tax administration in place – Standard Operating Procedures and manuals etc.
Digitization and Information Technology	<ul style="list-style-type: none"> • Big data is becoming an issue for all PICs and help is needed. • IT support for small countries and strategic IT advice in general for all PICs. • Toolkits, for example, on introducing a VAT monitoring system should be made available.



PITAA's Vision and Mission

PITAA's mission remains largely the same, however, our vision has been updated to reflect emerging challenges and priorities. The risks of future health pandemics and risks associated with climate change will require member countries to introduce tax administration reforms to become "digital tax administrations" and our renewed vision incorporates this new challenge.

VISION

Leading Pacific Island Tax Administrations towards international good practices in a new digital world

MISSION

PITAA is a forum where tax administration issues most relevant to Pacific Island countries are discussed and where priority is given to developing capacity of tax administrations in the Pacific



STRATEGIC PRIORITIES

Objectives & Outcomes

for 2022 - 2024

The following describes PITAA's strategic priorities, objectives, and outcomes for 2022- 2024. These provide our strategic direction and priorities and will be supported by annual business plans.

1. Drive Domestic Revenue Mobilization for Pacific Island Countries (PICs)	
Objectives	Outcome
1.1 Develop and disseminate information, studies, research, and international good practices to sustain and increase domestic revenue mobilization (e.g., BEPS, Global Forum initiatives and strengthening core tax functions)	1.1.1 Best practice tax administration information available to all PICs.
1.2 Promoting tax policy and tax administration good practices to support E-Commerce and Digitization initiatives.	1.2.1 Tax base broadened and Increased Revenue Performance.
1.3 Foster a regional approach to mitigate revenue risks attributable to climate change/pandemics and to support sustainable development goals (SDGs).	1.3.1 Business Continuity and Disaster Management Plans in place.
	1.3.2 Revenue Collection Action Plans in place to mitigate revenue losses attributable to climate change/pandemics and to support SDGs.

2. Drive the knowledge base in the Pacific on tax matters - Facilitate regional capacity development

Objectives	Outcome
2.1 Support development and implementation of modern E-learning and online communication channels in the Pacific.	2.1.1 Improved cost efficiency and wide access to quality training material including reduced costs, more accessibility to training material, environmentally friendly, and time efficient.
	2.1.2 Ability to learn and implement new processes and knowledge in the workplace.
	2.1.3 Ability to communicate in a new digital world (e.g., enhanced PITAA website, virtual/remote meetings using video-conferencing solutions).
2.2 Target training programs to match the needs of various PICs.	2.2.1 High Quality Training Program specifically geared to meet the needs of small, medium, and large PICs.
2.3 Build and enhance enforcement capacity in the region (e.g., audit, debt management).	2.3.1. Audit and other verification programs more effectively ensure accuracy of reporting.
	2.3.2 Modern strategies in place to ensure taxpayers meet their payment obligations as required by law.
2.4 Establish and Promote access to a regional digital library for tax information.	2.4.1 A central repository of all relevant tax policy and tax administration documents from international and regional stakeholders is maintained and available to all PICs.

3. Promote tools to support good practice revenue administration

Objectives	Outcome
3.1 Promote members participation in International Survey on Revenue Administration and Tax Administration Diagnostic Assessments.	3.1.1 TADAT and ISORA institutionalized in the region.
	3.1.2 Improved data to effectively manage and benchmark regional revenue administrations internationally.
	3.1.3 Ability to identify strengths and weaknesses of PICs.
3.2 Support PICs with addressing Information Technology challenges.	3.2.1 Address Regional IT issues and challenges.
3.3 Promote taxpayer surveys to gauge taxpayer perceptions of PICs.	3.3.1 Taxpayer satisfaction surveys facilitated.
	3.3.2 Potential reform and capacity development priorities identified.

4. Stakeholder Partnership to enhance Tax Organisation Relationships

Objectives	Outcome
4.1. Strengthen Stakeholder Partnership Relationships to support PITAA Programs	4.1.1. Development partners contribute to and support a wider PITAA capacity development Programme and Funding.

PITAA BUSINESS PLAN 2022 - 2024

Strategic Priority 1: Drive Domestic Revenue Mobilization for PICs

Objectives	Outcome	Actions	Delivery 2022	Delivery 2023	Delivery 2024
<p>1.1 Develop and disseminate information, studies, research, and international good practices to sustain and increase domestic revenue mobilization (e.g., BEPS, Global Forum initiatives and strengthening core tax functions).</p>	<p>1.1.1 Best practice tax administration information available to all PICs.</p>	<p>1.1.1.1. Research information and good practices on Domestic Revenue Mobilisation.</p>	<p>Research database on DRM.</p>	<p>Establish and disseminate information, studies and good practices on DRM.</p>	<p>Establish and disseminate information, studies and good practices on DRM.</p>
		<p>1.1.1.2. Develop network, partnership and disseminate DRM information and good practices and tool kits to members.</p>	<p>Develop network and partnership on DRM.</p>	<p>Coordinate and disseminate toolkits for members.</p>	<p>Maintain partnership and review toolkits.</p>
<p>1.2 Promoting tax policy and tax administration good practices to support E-Commerce and Digitization initiatives.</p>	<p>1.2.1 Tax base broadened and Increased Revenue performance.</p>	<p>1.2.1.1. Scope and Survey needs for Exchange information and assistance available for Tax Administration on Good Practices supporting Tax Policies, E-Commerce and Digitalisation Initiatives.</p>	<p>Scope and survey needs on regional EOI, Tax Good Practices.</p>	<p>Scope and survey needs on regional EOI, Tax Good Practices.</p>	<p>Coordinate toolkits on regional EOI for members.</p>
		<p>1.2.1.2. Promote and Support member participation in Tax base brodening and increased Revenue Performance.</p>	<p>Scope participation in Tax base brodening and increased revenue performance.</p>	<p>Promote a Digitalisation Transformation Strategy for PITAA for Regional IT Support.</p>	<p>Promote tax policy and Tax Administration Good practices supporting E-Commerce and Digitalisation Initiatives.</p>
<p>1.3 Foster a regional approach to mitigate revenue risks attributable to climate change/pandemics and to support sustainable development goals (SDGs).</p>	<p>1.3.1 Business Continuity and Disaster Management Plans in place.</p>	<p>1.3.1.1. Support Members Business Continuity and Disaster Management Plan.</p>	<p>Scope and draft Business Continuity and Disaster Management Plan.</p>	<p>Finalise BCD management Plan for implementation.</p>	<p>Implementation and Review of BCD Management Plan.</p>
		<p>1.3.1.2. Support Members engagement and participation in relevant SDGs.</p>	<p>Support members and collaborate with partners in achieving Participation of SDG.</p>	<p>Support members and collaborate with partners in achieving Participation of SDG.</p>	<p>Support members and collaborate with partners in achieving Participation of SDG.</p>
	<p>1.3.2 Revenue Collection Action Plans in place to mitigate revenue losses attributable to climate change/pandemics and to support SDGs.</p>	<p>1.3.2.1. Support member Action Plans to mitigate Revenue losses attributed by Climate Change/ Natural Disasters/ Pandemics.</p>	<p>Support member Action Plans to mitigate revenue losses due to Climate Change/ Pandemics.</p>	<p>Support member Action Plans to mitigate revenue losses due to Climate Change/ Pandemics.</p>	<p>Support member Action Plans to mitigate revenue losses due to Climate Change/ Pandemics.</p>

Strategic Priority 2: Drive the knowledge base in the Pacific on tax matters - Facilitate regional capacity development

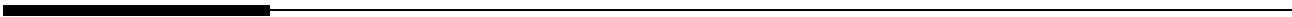
Objectives	Outcome	Actions	Delivery 2022	Delivery 2023	Delivery 2024
<p>2.1 Support development and implementation of modern E-learning and online communication channels in the Pacific.</p>	<p>2.1.1 Improved cost efficiency and wide access to quality training material including reduced costs, more accessibility to training material, environmentally friendly, and time efficient.</p>	<p>2.1.1.1. Conduct Survey for Development and Implementation of Modern E-Learning and Communication Channels in PICs.</p>	<p>Scope quality training materials; and Conduct Surveys.</p>	<p>Conduct Surveys and Support E-Learning and Implementation of Communication channels in PICs.</p>	<p>Conduct Surveys and Support E-Learning and Implementation of Communication channels in PICs.</p>
		<p>2.1.1.2. Coordinate and Implement Face to face and E- Learnings.</p>	<p>Scope and introduce training initiatives.</p>	<p>Conduct Trainings (Face to face and E-Learnings).</p>	<p>Conduct Trainings (Face to face and E-Learnings).</p>
		<p>2.1.2.1. Support new processes and workplace knowledge learnings for member administrations.</p>	<p>Scope, introduce and support new processes and workplace knowledge.</p>	<p>Scope, introduce and support new processes and workplace knowledge.</p>	<p>Improve processes and knowledge.</p>
		<p>2.1.2.2. Coordinate Workshops and Trainings on workplace processes.</p>	<p>Coordinate workshops and Trainings.</p>	<p>Coordinate workshops and Trainings.</p>	<p>Coordinate workshops and Trainings.</p>
		<p>2.1.3.1. Review PITAA Communication Strategy and align to the new digital platform.</p>	<p>Scope and draft Digital Communication strategy.</p>	<p>Finalise Communication Strategy.</p>	<p>Implement Communication Strategy.</p>
		<p>2.1.3. Ability to communicate in a new digital world (e.g. enhanced PITAA website, virtual/remote meetings using video-conferencing solutions).</p>			

<p>2.2 Target training programs to match the needs of various PICs.</p>	<p>2.2.1 High Quality Training Program specifically geared to meet the needs of small, medium, and large PICs.</p>	<p>2.2.1.1. Review, coordinate and deliver TNA.</p>	<p>Conduct annual TNA and Collaborate with partners.</p>	<p>Conduct annual TNA Collaborate with partners.</p>	<p>Conduct annual TNA Collaborate with partners.</p>
<p>2.3 Build and enhance enforcement capacity in the region (e.g., audit, debt management).</p>	<p>2.3.1. Audit and other verification programs more effectively ensure accuracy of reporting.</p>	<p>2.3.1.1. Develop Regional Expert Capacity Framework in the Region.</p> <p>2.3.1.2 Regional workshops coordinated and delivered on Audit and Reporting.</p>	<p>Scope and draft regional expert capacity framework.</p> <p>Collaborate with partners and coordinate regional workshops on Audit and Reporting.</p>	<p>Finalise Regional expert capacity framework.</p> <p>Collaborate with partners and coordinate regional workshops on Audit and Reporting.</p>	<p>Finalise Regional expert capacity framework.</p> <p>Collaborate with partners and coordinate regional workshops on Audit and Reporting.</p>
<p>2.3.2 Modern strategies in place to ensure taxpayers meet their payment obligations as required by law.</p>	<p>2.3.2.1. Coordinate Regional Capacity Development Programmes on modern strategies on Taxpayer payment obligations.</p>	<p>Collaborate with partners and coordinate regional workshops on Revenue Collections and payment obligations.</p>	<p>Collaborate with partners and coordinate regional workshops on Revenue Collections and payment obligations.</p>	<p>Collaborate and coordinate targeted workshops.</p>	<p>Collaborate and coordinate targeted workshops.</p>
<p>2.4 Establish and Promote access to a regional digital library for tax information.</p>	<p>2.4.1 A central repository of all relevant tax policy and tax administration documents from international and regional stakeholders is maintained and available to all PICs.</p>	<p>2.4.1.1. Develop a Central Regional Digital Library for Tax Information accessible for all PITAA members.</p>	<p>Scope digital library and develop concept paper on Regional Digital Library for Tax Information.</p>	<p>Scope digital library and develop concept paper on Regional Digital Library for Tax Information.</p>	<p>Develop and promote access to Digital Library for tax Information.</p>

Strategic Priority 3: Promote tools to support good practice revenue administration					
Objectives	Outcome	Actions	Delivery 2022	Delivery 2023	Delivery 2024
3.1 Promote members participation in International Survey on Revenue Administration (ISORA) and Tax Administration Diagnostic Assessments (TADAT).	3.1.1 TADAT and ISORA institutionalized in the region.	3.1.1.1. Support and Promote member and participation.	Coordinate with TADAT and ISORA Secretariat for work in the region.	Support and promote TADAT and ISORA with members.	Support and promote TADAT and ISORA with members.
	3.1.2 Improved data to effectively manage and benchmark regional revenue administrations internationally.	3.1.2.1. Support members to effectively benchmark revenue administrations with regional and international administrators.	Establish members support to Benchmark Revenue Administration with International good practice tools.	Support members improved data management.	Support members improved data management.
	3.1.3 Ability to identify strengths and weaknesses or regional tax administrations or PICs.	3.1.3.1. Provide support to address weaknesses identified through TADAT and ISORA?	Promote TADAT and ISORA participation of members.	Support members when addressing weaknesses identified through TADAT and ISORA.	Support members when addressing weaknesses identified through TADAT and ISORA.
3.2 Support PICs with addressing Information Technology challenges.	3.2.1 Address Regional IT issues and challenges (e.g., IT solutions for smaller PICs, design of E-Service solutions, regional business continuity plans, key performance indicator dashboards, solutions to support use of Big Data, and design/implementation of VAT invoice monitoring systems).	3.2.1.1. Support IT Regional Solutions to address member issues and challenges.	Scope and support Regional IT Solution.	Develop a Digitalisation Transformation Strategy for PITAA Regional IT Support.	Support IT Digitalisation Transformation Strategy Implementation.
	3.3.1 Taxpayer satisfaction surveys facilitated.	3.3.1.1 Conduct Surveys for PICs.	Scope and review regional satisfaction survey framework.	Promote Regional Satisfaction Survey.	Promote Regional Satisfaction Survey.
3.3 Promote taxpayer surveys to gauge taxpayer perceptions of PICs.	3.3.2 Potential reform and capacity development priorities identified.	3.3.2.1. Promote and Support PIC taxpayer perception surveys.		Support Regional Satisfaction survey priorities identified for reforms.	Promote Regional Potential Reforms resulting from Survey Findings.

Strategic Priority 4: Stakeholder Partnership to enhance Tax Organisation Relationships

Objectives	Outcome	Actions	Delivery 2022	Delivery 2023	Delivery 2024
<p>4.1. Strengthen Stakeholder Partnership Relationships to support PITAA Programs.</p>	<p>4.1.1. Development partners contribute to and support a wider PITAA capacity development programme and Funding.</p>	<p>4.1.1.1. Develop PITAA Stakeholder Strategy Plan.</p> <p>4.1.1.2. Support Stakeholder Partnership Programmes and Fundings.</p>	<p>Scope and develop stakeholder strategic plan.</p> <p>Support Stakeholder Engagement Discussion Forum.</p>	<p>Maintain stakeholder strategic plan.</p> <p>Support Stakeholder Engagement and Funding Discussion Forum.</p>	<p>Maintain stakeholder strategic plan.</p> <p>Support Stakeholder Engagement and Establish Funding for memberships and Secretariat.</p>





Pacific Islands Tax Administrators Association Secretariat

