Day 3- Country Exercise – Administrative Gaps

(Identify and discuss 3 key priorities for your VAT Administration)

Countries	1	2	3
1.Cook Islands	ICT System and Data Compliance Risk Management Framework	Processes and Resources	Upskill Staff and Capacity Building
2.Niue	ICT System & Data -manual system (Microsoft excel) -need automation system (Helps with data collection and also reporting)	Upskill staff & Capacity Building -new employees with knowledge & Skills. -identify skill gaps then offer training -encourage mentorship on and on the job learning.	Compliance Risk Management Framework -Trust (Sometimes tp don't take follow up letters seriously. -Enforcement is not taken seriously because it is never done.
3.Kiribati	System & Data -Upgraded / computerised all data required can provide good and quality data or report.	Compliance Risk Management Framework -policy amendment can raise voluntary compliance -broadening tax awareness/ education channels.	Policy & Legal Framework
4. Tonga	Policy & Legal Framework -over 20yrs therefore needs to review.	ICT System & Data -our current version is RMS7 and there's issues found on the data	Processes & Resources -needs to create a documentation to reflect all the steps by steps of process from registration to auditing.
5. Solomon Islands	Policy & Legal Framework -Before having a VAT in place – we have to have the	ICT System -Support system- to be able to implement.	Processes & Resources -clearly identifying processes and resources

	right policy legal frameworks. -creating an avenue/policy where agencies can talk to each other.	-right data to inform decision making.	-clearly roles and responsibilities. -Education
6.Nauru	**Upskill Staff and Capacity Building** -new staffing	**ICT Systems & Data**	**Policy & Legal Framework** -Yet to introduce VAT
7. Samoa	**Policy & Legal Framework** -Sustainability -Split between Customs and Tax will need clear legal framework in place.	**ICT System & Data** -Single window -Integration of systems	**Processes & Resources/ Capacity Building** -Transition of the split in ministry and having clear processes, skills upgraded to facilitate the new reforms and organisation structure changes.
8. Tuvalu	**1. ICT System and Data:** • Improve or replace system • enable Tuvalu Revenue and Customs to perform timely registration, process TCT returns accurately, and provide reliable data for taxpayer audits.	**Compliance Risk Management Framework:** ○ The Compliance Risk Management Framework is designed to enhance taxpayer compliance with critical tax obligations, including registration, timely filing, prompt payment, and accurate reporting, ultimately leading to a reduction in compliance offences and an increase in revenue.	**Policy & Legal Framework:** • A review and update of the Tuvalu Consumption Tax Act 2008 is necessary to reflect recent developments and best practices in consumption tax, including support for tax reforms, process streamlining, and alignment with international standards

		○ Ongoing awareness initiatives for taxpayers and the public will continue to be provided.	