



Global Tax Program

ANNUAL PROGRESS REPORT FY19

FISCAL POLICY AND SUSTAINABLE GROWTH UNIT
MACROECONOMICS, TRADE AND INVESTMENT GLOBAL PRACTICE

JULY 2018 – JUNE 2019

 Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra
Swiss Confederation
Federal Department of Economic Affairs,
Education and Research EAER
State Secretariat for Economic Affairs SECO


Australian Government
Department of Foreign Affairs and Trade

 LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère des Finances


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Ministry of Finance Japan

 Ministry of Foreign Affairs of the
Netherlands


NORWEGIAN MINISTRY
OF FOREIGN AFFAIRS

 MINISTRY OF FOREIGN AFFAIRS
OF DENMARK

This document reports on the progress of activities funded by the Multi Donor Trust Fund TF072864 and Single Donor Trust Funds TF072930 and TF073303 of the World Bank's Global Tax Program. It covers the period July 1, 2018 to June 30, 2019. The Report is submitted to the Advisory and Steering Committees of the GTP for their meetings on September 12-13, 2019 in Oslo.

ACRONYMS

ASA	Advisory Services and Analytics
ATAF	African Tax Administration Forum
BEPS	Base Erosion and Profit Sharing
CIAT	Inter American Center of Tax Administrations
DRM	Domestic Resource Mobilization
EAC	East African Community
EOI	Exchange of Information
FfD	International Financing for Development
GGP	Governance Global Practice
GP	Global Practice
GTP	Global Tax Program
IEG	Independent Evaluation Group
IMF	International Monetary Fund
MDTF	Multi-Donor Trust Fund
MTRS	Medium Term Revenue Strategy
OECD	Organization for Economic Co-operation and Development
PCT	Platform for Collaboration on Tax
PIT	Personal Income Tax
SC	Steering Committee
SDGs	Sustainable Development Goals
SDTF	Single Donor Trust Funds
SECO	State Secretariat for Economic Affairs, Switzerland
TAXGIP	Tax Administrators' Exchange of Global Innovative Practices
TF	Trust Fund
TPAF	Tax Policy Assessment Framework
VAT	Value-added Tax
WBG	World Bank Group

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I. Executive Summary

This annual report provides an update on the progress of the activities undertaken by the Global Tax Program (GTP) during the period July 2018 – June 2019 and outlines the workplan for the next three years. Specifically, it reports on the status of development partners' contributions, the expenditures realized during FY19 and the progress of projects' implementation. The report also provides a summary of the key results achieved during the period, highlights the planned next steps, reviews the main risks and extracts lessons learned.

Currently, eight development partners fund the GTP: Australia, Denmark, Japan, Luxembourg, Netherlands, Norway, Switzerland and the United Kingdom. As of FY19-end, the GTP's total secured contributions are more than US\$ 47.3 million, with an additional commitment of USD 12.80 million bringing the total funding available for the Program to USD 60.12 million.¹

As of June 30, 2019, USD 26 million has been allocated to active projects. 7% of this funding has been assigned to Global Tax and Global Public goods activities; 75% to Country Level activities; 8% to actionable research and knowledge-related projects; and 10% to cover the costs of managing the Program and Business Development activities.

Country level engagements are already yielding important results. During the reporting period, project teams have proposed a total of 42 reform recommendations (laws or regulations) in 13 countries. At the end of FY19, 19 reforms recommendations have been adopted in 4 countries (Senegal, Jamaica, Panama and Peru). In addition, 14 recommendations to improve procedures, practices or standards have been proposed in 7 countries and 1 recommendation was adopted in Zimbabwe. A total of 23 capacity building events have been conducted, 7 of them with a regional approach.

Several key results have been achieved with support from the GTP, these include: Zimbabwe implemented in May 2019 regulations on transfer pricing documentation including penalties; a new treaty policy was reflected in the new DTA model in Jamaica and Peru; Panama is exchanging financial information on a reciprocal basis since September 2018; Peru passed 6 decrees on international tax related issues since May 2018. Uzbekistan implemented in December 2018 the Bank-recommended transitional VAT tax policy regime for SMEs. Azerbaijan included the Bank's recommendations on treaty policy in the country's MLI positions.

Project teams derived important lessons during the reporting period. There were tangible lessons extracted from the work carried out last FY, specifically when dealing with complementarities both within the WB and with PCT partners. Project teams highlighted the importance of having a consorted approach with partner organizations, which leads to better results for client countries. Moreover, GTP project teams stressed the importance of aligning their work with domestic tax reforms and administration's capacity.

1. This amount includes the funding earmarked for the PCT.

II. Program Overview

The Global Tax Program provides an umbrella framework for tax support and builds upon an ongoing program focused on strengthening tax institutions and mobilizing revenues at the international and domestic levels. The GTP activities are prepared and designed to enhance complementarities based on consultations with partner countries and with development partners.

The Program supports activities through four windows:

Window 1: Global Tax Activities and Global Public Goods. The work on Global Public Goods includes the development of diagnostic tools, engagements and the provision of support for improving DRM in developing countries. This includes the Tax Policy Assessment Framework (TPAF) and the DIAMOND framework for identifying drivers and solutions of performance weaknesses in revenue administrations.

Window 2: Country Level Activities. This window supports countries in the improvement of revenue collection through multi-year revenue strategies (such as the MTRS) that are guided by country- focused diagnostic work. This work is based on TPAF, TADAT or DIAMOND. Through regional consultations and ongoing programs, the World Bank has identified a wealth of activities which can be included under Window 2.²

Window 3: Actionable Research and Data, Knowledge and Learning. This Window brings together various strands of research, data analytics, and experimental methods to promote shared learning and push the research frontiers. This window includes research reports with the dual objectives of: (i) pushing the research frontier in an area of DRM that leverages GTP's comparative advantages; and (ii) creating actionable research that will ultimately improve operational results and inform the design of future World Bank projects. Knowledge management, sharing and training have also been identified as priorities under Window 3.

Window 4: Program Implementation and Supervision. This window supports the management of the Multi-Donor and Single Donor Trust Funds through the GTP Secretariat and funds Business Development activities.

The GTP Program is one of the two Umbrella 2.0 pilots for TF Reforms recently undertaken by the WBG. One of the main objectives of this TF Reform is to improve the efficiency and effectiveness of TFs at the WBG. A more centralized approach is expected to help better match the priorities of countries and donors with WBG comparative advantages and simultaneously improve the management of TFs (from both donors' and the WB's perspective). The GTP combines different types of trust funds: a Multi-Donor Trust Fund (MDTF), which manages funds collected from different donors as a single program, and Single-Donor Trust Funds (SDTFs), where the activities are determined by a bilateral agreement between the donor and World Bank.

Development Partner's Contributions

Since the Program's inception, the number of development partners that fund the GTP has increased from three to eight and as of FY19-end includes Australia, Denmark, Japan, Luxembourg, Netherlands, Norway, Switzerland and the United Kingdom. As of today, the GTP total secured contributions amount to more than US\$ 47.3 million. An additional USD 12.80 million has been committed (USD 9.90 million by NORAD and USD 2.9 million by Denmark). With these additional commitments, the total funding available for the GTP amounts to USD 60.12 million, of which USD 26 million³ have been allocated to active projects as of FY-end.

1. This amount includes the funding earmarked for the PCT.

2. For details please refer to the GTP Program Document approved by the SC on June 2018.

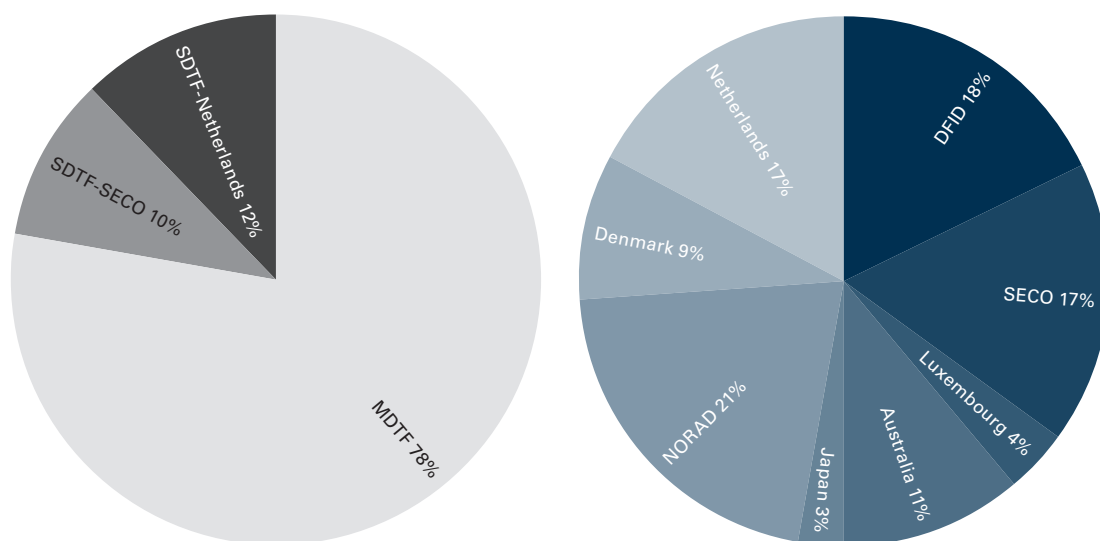
3. This amount includes the funding earmarked for the PCT.

MDTF	Commitments in USD	Paid in USD	Unpaid in USD
United Kingdom - DFID	10,894,936.50	3,106,776.50	7,788,160.00
Swiss State Secretariat for Economic Affairs (SECO)	4,241,089.29	1,817,091.71	2,423,997.58
Luxemburg - Ministry of Finance	2,366,838.19	1,475,238.19	891,600.00
Australia - Department of Foreign Affairs and Trade	6,969,855.00	3,011,555.00	3,958,300.00
Japan - Ministry of Finance	2,000,000.00	2,000,000.00	-
Norwegian Agency for Development Cooperation (NORAD)	2,558,280.18	1,985,942.13	572,338.05
Pipeline: Norwegian Agency for Development Cooperation (NORAD)	9,900,000.00	-	9,900,000.00
Denmark - Royal Ministry of Foreign Affairs	2,285,958.12	2,285,958.12	-
Pipeline: Denmark - Royal Ministry of Foreign Affairs	2,900,000.00	-	2,900,000.00
Netherlands - Minister for Foreign Trade & Dev Cooperation	3,000,000.00	1,000,000.00	2,000,000.00
Sub Total	47,116,957.28	16,682,561.65	30,434,395.63

SDTF	Commitments in USD	Paid in USD	Unpaid in USD
Swiss State Secretariat for Economic Affairs (SECO)	6,006,462.00	4,137,586.00	1,868,876.00
Netherlands - Minister for Foreign Trade & Dev Cooperation	7,000,000.00	2,750,000.00	4,250,000.00
Sub Total	13,006,462.00	6,887,586.00	6,118,876.00

Total	60,123,419.28	23,570,147.65	36,663,271.63
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As presented in the previous table, the MDTF has a total of USD 47.12 million in commitments, while the SDTFs combined have approximately USD13 million. Based on these committed contributions, the MDTF represents 78% of the total funding obtained by the Global Tax Program to date. Development Partners with the largest contributions include: NORAD (21%), DFID (18%), Netherlands (17%) and SECO (17%).



GTP Cash Flow Statement as of June 30, 2019

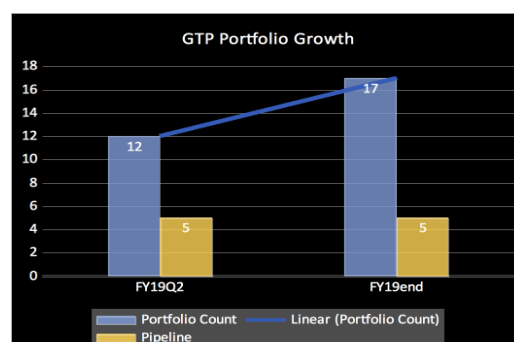
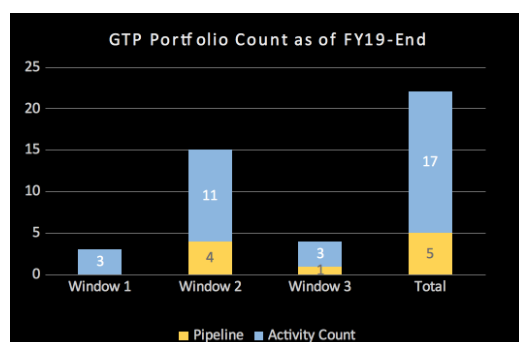
MDTF (in US\$)					
Donors	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Contributions					
Australia	1,110,150.00	1,901,405.00	1,944,793.75	1,944,793.75	
Switzerland	1,006,472.60	810,619.11	813,876.59	813,876.59	813,876.59
Denmark	-	2,285,958.12	-	-	-
United Kingdom	1,498,301.00	1,608,475.00	2,913,480.00	1,942,320.00	2,913,480.00
Japan	-	2,000,000.00	-	-	-
Luxembourg	1,018,718.19	456,520.00	442,740.00	442,740.00	-
Netherlands	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Norway	-	1,985,942.13	553,893.87	-	-
Investment Income	19,296.49	210,753.39			
Total Cash available	4,652,938.28	12,259,672.75	7,668,784.21	6,143,730.34	3,727,356.59
Disbursements	2,634,935.17	4,019,854.02	5,945,377.75	4,863,286.17	4,094,372.25
Cash Balance	2,018,003.11	10,257,821.84	11,981,228.30	13,261,672.47	12,894,656.81

SECO SDTF (in US\$)					
Donors	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Contributions					
	1,983,955.12	2,153,631.05	864,743.88	1,017,345.74	
Investment income	-	0			
Total Cash available	1,983,955.12	2,153,631.05	864,743.88	1,017,345.74	-
Disbursements	49,635.46	599,190.63	1,737,000.00	1,279,500.00	510,000.00
Cash Balance	1,934,319.66	3,488,760.08	2,616,503.96	2,354,349.70	1,844,349.70

NTH SDTF (in US\$)					
Donors	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Contributions					
	-	2,750,000.00	2,600,000.00	1,650,000.00	-
Investment income	-	-			
Total Cash available	-	2,750,000.00	2,600,000.00	1,650,000.00	-
Disbursements	-	-	400,000.00	200,000.00	-
Cash Balance	-	2,750,000.00	4,950,000.00	6,400,000.00	6,400,000.00

MDTF figures include PCT related expenditures and planned budget (See Annex A for details). Disbursements from FY20 onwards are based on values of proposed workplans

In FY19 the GTP spent a total of USD 4.37 million out of the USD 5.87 million planned for the period. This represents 74% of the approved budget. For FY20 and beyond, the challenge will be to increase the size of the portfolio while maintaining the strategic alignment and quality of operations.



As of the FY19-end, the Program portfolio has a total of 23 developed activities, 17 are currently under implementation, 5 are in the pipeline and 1 is yet to be started. Additional activities are also under development, such as the work under the Netherlands SDTF (USD 7 million) and, a proposal prepared in coordination with NORAD aimed at supporting the reform process of tax and customs administrations in fragile, conflict and violence-affected countries through the development of a tailored domestic resource mobilization technical assistance program (linked to NORAD's and Denmark's pipeline contributions).

In the last six months, 5 new projects were developed and endorsed by Development Partners under the GTP's MDTF, including:

2.06 Innovations in Tax Compliance (USD895,000)

This activity aims to influence the design of the WBG's tax operations by consolidating evidence and advancing the frontier on improving tax compliance in developing economies. The project will explore how the World Bank can develop a multifaceted approach to improving tax compliance and explore strategies that are both i) technically appropriate and ii) leverage the Bank's broader governance operations that engage citizens and progressively build trust, reciprocity and support for tax compliance.

2.07 Strengthening Property Tax Systems in Developing Countries (USD1,970,000)

Strengthen property tax policy, property valuation, and tax administration systems of participating jurisdictions to help improve property taxation regimes and increase revenues. Selected countries/states include Ghana, Sierra Leone, West Bank and Gaza, Punjab, West Bengal, Uttarakhand, Tamil Nadu or Telangana.

2.08 EAC Sector Risk-Based Approach to Fighting Tax Evasion (USD1,526,000)

The purpose of the project is to support tax authorities in the East African Community (EAC) in combatting tax evasion by building capacity among its investigators through enhancing their core skills, sector specific knowledge and approaches.

2.10 Efficiency and Transparency in DRM through SOEs in Tanzania (USD400,000)

This project aims to support the government of Tanzania in enhancing efficiency and transparency in domestic resource mobilization in the state-owned enterprise (SOE) sector. A knowledge sharing event with representatives of Tanzania stakeholders will be organized in September/October 2019. In addition, some policy notes, covering the fiscal relations of SOEs (including on revenue collection) are being drafted. These documents will provide a deeper analysis of the role of SOEs/parastatals in raising domestic resources.

3.02 Data & Research on Domestic Revenue Mobilization (USD635,000)

This activity has the objective of increasing the use of DRM data analytics – initially anchored around firm revenues and tax treaty data – in support of operational work and related research. The objective will be achieved through systematic generation of high-quality data on DRM, covering predominantly micro-level administrative tax data from different countries and leveraging external databases for evidence-based tax policy and tax administration design.

In addition, **a new agreement (SDTF) for USD7,000,000 was signed with the Netherlands to provide DRM support, particularly in Africa and the Middle East, in April 2019.** This four-year agreement aims at boosting domestic resource mobilization while strengthening tax policy and administrative capacity in selected countries in North, Western, and Central Africa and the Middle-East. Countries that may benefit from this agreement include Benin, Burkina Faso, Chad, Côte D'Ivoire, Ghana, Liberia, Niger, Nigeria, Senegal, Ethiopia, Kenya, Iraq, Jordan, and Lebanon.

The WB team is currently developing two proposals for initial work under this program. The first one is focused on a WAEMU-wide engagement on tax administration reforms, via TADAT implementation and follow-up/guidance. The proposal was developed in close coordination with

colleagues from the IMF and TADAT implementation and is envisaged to be conducted by joint teams. Most of the countries included are below the 15% tax to GDP threshold and the TADAT assessments will be integrated into a wider ongoing policy reform dialogue (for instance, the planned MTRS in Senegal) and to help guide institutional reforms. The second proposal is targeted work in Sierra Leone and Liberia and covers a relatively broad set of activities in the context of ongoing reform efforts.

Preparation Expenses and Budget

During FY19, a total of USD 51k from the MDTF were used in the following preparation activities:

Window 3 - Tax Research (USD12,072.94): Supported the creation of a conceptual framework for areas of tax research which are both operationally relevant and in which the Bank has a comparative advantage. These areas will guide future activities under Window 3 of the GTP. To further that goal, the GTP will consult with policymakers, academic researchers and other donors to better define this framework, which will be used to develop a concept note to guide upcoming research work under this window.

Window 3 – Knowledge on FCVs (USD39,182.93): Funded an ongoing deep dive into the World Bank Group’s (WBG) knowledge repositories on FCVs and related existing analyses. The WBG repositories are comprised of WBG staff with working experience in both FCV and low capacity situations. Secondly, the deep dive included reviewing the WBG customs operations, which contains data from the last 25 years (since 1991); and can subsequently illuminate key lessons. Similarly, the related analyses include publications by the International Monetary Fund, World Customs Organization and Organization for Economic Cooperation and Development. This analytical work aims to inform the design and implementation of effective customs reform programs and projects by the WBG Task Teams, as well as potentially related key stakeholders.

For the next three years (FY20-22), the allocated budget for preparation activities has been set at USD100,000 per year. This takes into account that most of these expenses will be reposted to their associated projects as soon as they are formally approved in the WB systems.

III. Strategic Focus

The Global Tax Program's overarching goal is to support countries in strengthening their tax systems by facilitating the design and implementation of evidence-based, comprehensive and sequenced reform programs. The expected impact is the generation of domestic revenue through taxation. Intermediate outcomes include greater participation of developing countries in the development of global tax systems, strengthening the application of tools, research and knowledge to identify the underlying weaknesses of country tax systems and identifying the appropriate entry-points for reform. Moreover, the program will promote better understanding of the requirements needed to improve the performance of country-based tax institutions and subsequently, heighten the capacity to develop and implement good tax policy.

In its efforts to achieve the aforementioned objectives, the GTP mirrors the WB's commitment to focusing support on IDA countries and those with tax-to-GDP ratios below 15%. The expectation is that at least 30% of Window's 2 budget (approximately 24% of the Program's total budget) will be allocated to these high priority countries.

In addition, the design of the Program and the allocation of resources are guided by the World Bank's broader effort to increase its focus on FCV countries, recognized by the International Development Association (IDA) 18 as one of the most pressing challenges to the Sustainable Development Goals. Subsequently, this focus continues in the IDA 19 preparation and FCV Strategy formulation.

To further address equity considerations a stronger focus on Gender is also being implemented when appropriate, for this, the GTP Secretariat is liaising with the WB Gender Unit to advise project teams on the design of new initiatives and their corresponding results frameworks, particularly in the areas of property taxation and asset ownership, taxation of small scale traders and conducting further research and analysis on gender and tax compliance.

Regarding thematic prioritization, International Tax will continue to be a key area of focus for the GTP (this is a legacy project, which reflects an ongoing work program that has been consolidated during the last decade; although it is worth noting that its relative weight in the overall GTP portfolio will be reduced as new country-specific activities are developed)⁴ due to its role in increasing domestic revenues in developing countries. Developing countries can be disproportionately affected by international tax avoidance, tax evasion and tax base erosion, as revenue from corporate taxes generally constitute a larger share of their total tax revenues compared to developed countries. This is particularly important for countries with significant natural resources, not only because of their weight of tax revenues, but also because of the non-tax revenues associated with the extractive industries.

Moving forward, engagements that aim to support governments in the design and implementation of fiscal policy instruments that encourage a change of behavior, including green technology, will also be prioritized by the GTP. Reforms that lead to carbon neutral policy such as the introduction of green taxes to help correct market failures, the reduction of the consumption of polluting goods and services and the rationalization of subsidies to industries producing polluting technology are of critical importance for the WB and the GTP. Comprehensive reforms that also include tax instruments to discourage the consumption of sugar-based drinks and tobacco will be also pursued.

4. Before the creation of the GTP (2011-2016), the WB was providing support on international taxation to 23 countries and delivered assistance via trust-funded technical assistance (under the IFC Advisory Services) as well as Bank lending instruments. The country coverage as well as the scope has been growing rapidly over the past years.

In addition, GTP engagements will be further enhanced by strengthening the focus on the efficient use of tax reliefs (including those to encourage investment), sector specific instruments (such as, transfer pricing and the tourism sector in small island countries) and increasing the GTP footprint in Africa and Asia. It is important to mention that the GTP tries to balance the trade-off between the objective of increasing geographic coverage and providing more comprehensive country-specific support. Based on the WB's experience in implementing technical assistance projects in the tax field, tax reform support calls for wider projects in terms of topic coverage and/or budget to make a significant difference. However, small TA interventions are also key, particularly when there is a need for building trust of the government.

For country-specific activities, the selection criteria relies on: 1) strong country ownership, by following a demand-driven approach; 2) income level, namely low- and lower-middle income countries that have the biggest revenue shortages and have expressed strong interest in comprehensive reform; 3) complementarity with other reform efforts (for example, when the technical assistance is linked to a current or potential lending operation).

Since its inception, the GTP has engaged in 40 countries, including MTRS support in Uganda and Uzbekistan and TA on international tax in 35 countries.

Box 1. DRM in Fragility, Conflict and Violence (FCV) contexts

In FY19, 35 of the WBG's member countries are considered countries with Fragility, Conflict and Violence (FCV) contexts. Of these 35 countries, 32 countries are IDA eligible countries and 3 are IBRD eligible. Two-thirds of these countries are in Sub-Saharan Africa (SSA) and the Middle East and Northern Africa (MENA).

The role of DRM in contributing to sustainable financing for development in FCV countries has gained considerable recognition. A range of recent international development initiatives have explicitly referenced DRM engagement as critical in FCVs. This corresponds with an analysis of the World Bank's Country Policy and Institutional Assessment (CPIA) sub-scores which reveals that the budget and financial management component of the CPIA improved significantly for FCVs.

In addition, consensus has emerged that there is no one-size-fits-all blueprint approach for supporting tax administrations in these situations. Weak governments, in particular, have limited options for what they tax and how they tax. In these circumstances, the key role of international organizations, technical assistance providers and donors is to embrace flexibility, respecting sovereign decision-making while encouraging good practice.

Similarly, the World Development Report (WDR) 2017 highlights the growing consensus that increasing the mobilization of domestic resources can enhance accountability and thereby state-building, particularly if such efforts are explicitly linked to the provision of public goods. Confidence-building and provision of the right economic incentives are a prelude to more permanent institutional change in FCVs and should therefore be central to the operation of a revenue administration in a FCV country.



Results Based Approach

Central to the GTP Strategy is its focus on results, effectiveness and learning. This approach permeates all activities at each stage of the project cycle starting with the design of engagements. In this regard, a key role of the GTP Secretariat is the following: setting the standards for all new activities to ensure operations are results-focused, supporting teams with the identification of measurable objectives, monitoring the progress toward those objectives and making certain that the necessary adjustments based on lessons learned are implemented throughout the life of the project.

To further guide teams with the design of project-specific results frameworks, the GTP Secretariat team proposes the following Theory of Change (ToC) for the Program, where the key logical steps to achieve the desired outcomes and the expected cause-effect linkages have been identified.

The critical underlying assumptions that must be in place to facilitate the achievement of the specified outcomes include: i. strong client commitment and ownership; ii. sufficient and competent workforce in Government counterparts; and iii. supportive Information Technology Systems.



This ToC provides a framework for developing project-specific RFs and serves as an essential tool to clearly establish the link between GTP’s strategic objectives in country-level interventions to the intermediate outcomes associated with the Program’s objectives.

It is important to note that most expected long-term outcomes and especially impacts included in this results chain are outside the Program’s control, and therefore, will not be part of the projects’ results frameworks. Nonetheless, project teams have committed to monitoring relevant micro-level indicators in addition to outputs and intermediate outcomes in the project results frameworks to provide context to our operations and inform management’s decisions. For a complete list of these micro-level indicators please refer to **Annex B**.

Learning and adaptation

Development Partners and other stakeholders will be informed bi-annually on the progress of the GTP portfolio. Learning and adaption is hereby a pivotal part of the bi-annual reports and the lessons extracted in these documents will inform operations for the remainder of the implementation of the Program. Here, the role of the GTP Secretariat is also critical, as results planned for all projects are expected to contribute to the GTP results framework and will be closely monitored at the project and program level and deviations will be carefully analyzed. Through this process, the GTP Secretariat will ensure that the proposed approaches are updated as country-contexts and constraints shift.

In addition, in collaboration with the WB’s DRM Community of Practice, the GTP Secretariat will contribute to the strengthening of a learning network seeking to synthesize and share evidence-based knowledge extracted from the GTP’s experience and that of relevant stakeholders working in DRM.

Box 2: Early lessons from project teams

Collaboration with partner organizations

Most project teams highlighted that a close collaboration with partner organizations result in better results for client countries. A close collaboration with GTP-partners guarantees a consensus approach on tax reform. The project team in Kyrgyz Republic stressed that a collaborative approach is key to identify the weaknesses and strengths of a country’s tax system. A good and trustworthy relationship between the partners allows to combine resources, provide diversified expertise for the client countries and eventually leverages each partners’ unique strengths (see lessons learned Toolkits & Research project). Experiences on implementing MTRS in countries like Uganda and Uzbekistan have shown that a non-coordinative approach leads to duplicative work and severe inefficiencies. Following these experiences, the collaboration on MTRS between World Bank and the IMF has enhanced palpably with one lead MTRS-organization per country and targeted and coordinated contributions by the other organization. GTP-projects also highlighted that regional organizations such as ECOWAS need to play a larger role in bringing tax policies to the forefront of the international development discourse. Supporting and collaborating with regional organizations on tax matters proved fruitful as they stimulate peer learning, exemplify best practices and lead to peer pressure for collective tax reforms.

Countries’ commitment and capacity

Project teams underscored the importance of aligning GTP-efforts with domestic tax reform and, importantly, tax administration’s capacity. The sustainability of GTP’s work critically depends on clear ownership from countries and the means to implement the envisaged reforms. Working on taxation is highly volatile and requires a long-term investment as well as a political and macro-economic environment conducive for tax reform. GTP project teams reiterated that its role should be solely demand-driven and country-sensitive. In Uzbekistan, for instance, the government’s willingness to overhaul its tax policies led to a frontloading of five DIAMOND assessments paving the way for substantial and expedited tax reforms. Similarly, in Vietnam and Peru, governments approved most of the GTP-backed reform proposals, which resulted in the overachievement of the planned results for the period. These examples illustrate that it is critical for GTP activities to be demand-driven and for country teams to have enough room for flexibility when windows of action open.

IV. Complementarities and Collaboration

Through the implementation of this Program, the World Bank aims to enhance coordination opportunities with other stakeholders, including development partners, civil society, research organizations and others active in the field of tax.

To achieve this goal, the GTP is working in close collaboration with the Platform for Collaboration on Tax (PCT), leveraging their efforts to bring together the experiences and expertise of the IMF, OECD, UN and WBG to fully harness the complementarities and synergies among partner organizations.

Guided by the PCT Partners' commitment to identifying complementarities and developing approaches to enable effective coordination, the GTP Secretariat launched an effort to identify complementarities within the WB-wide portfolio. This was based on the data available in the WB Portal, identifying complementarities with PCT partners (utilizing the Online Integrated Platform database) and later validating these preliminary findings with project teams. The process for establishing formal coordination mechanisms among these complementary activities has also started under the leadership of the GTP Secretariat, ensuring comparative advantages are leveraged and the risks of redundancies minimized (for more details see Boxes 3 and 4 with highlights from our experiences in Uzbekistan and Peru).

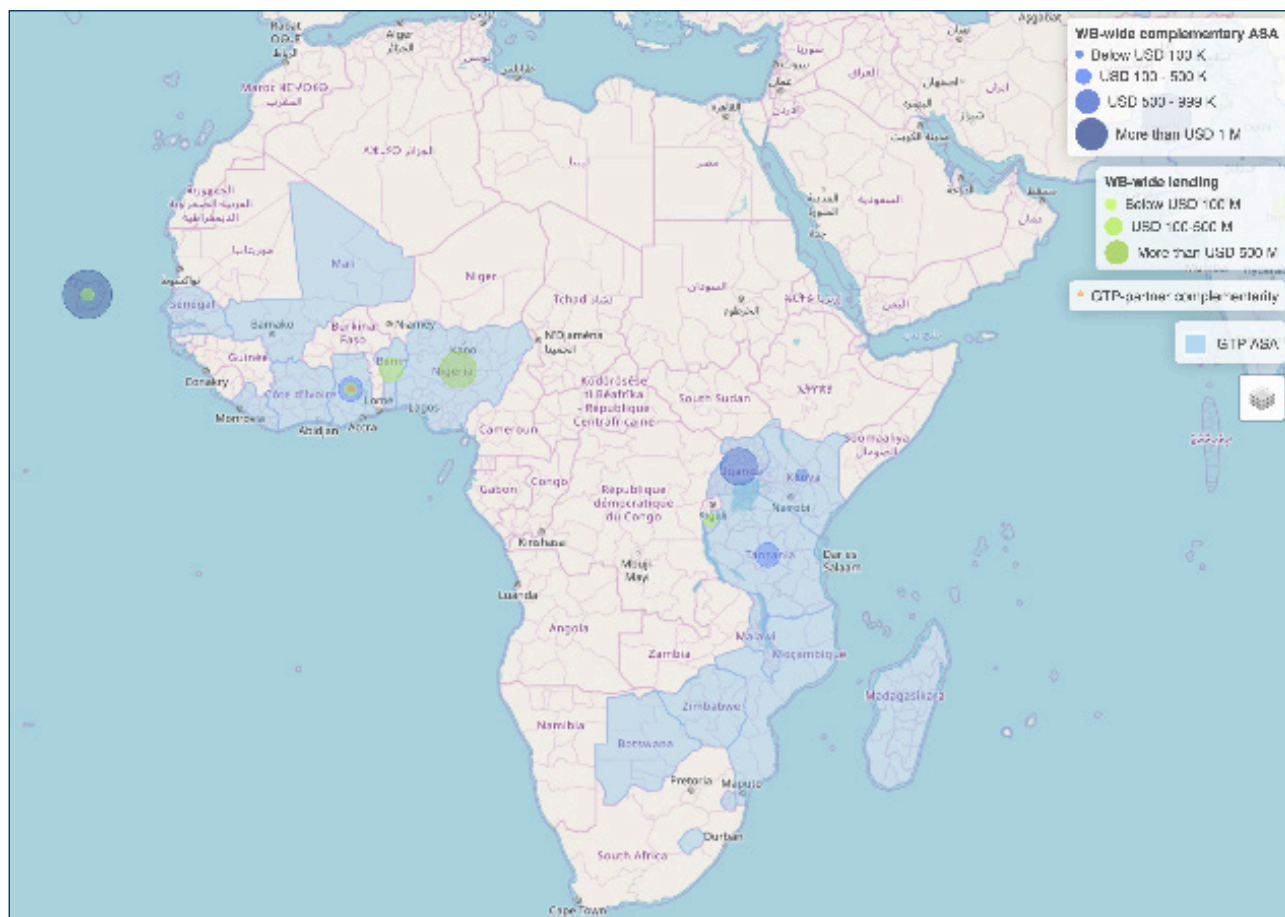
Finally, the joint outputs produced, and the associated results obtained through these joint efforts (by all or selected PCT Partners), are clearly labeled in the projects' corresponding Results Frameworks to avoid issues of attribution and/or double-counting.

Going forward, the Secretariat team will coordinate with the PCT to also map complementarities with bilateral projects.

Below is a summary of the identified complementary projects by Region, differentiated by Technical Assistance (or ASA) and Lending activities. Countries where the GTP is providing TA are shaded in light blue, the WB-wide TA portfolio is highlighted in a darker shade of blue and WB lending operations in green.⁵ PCT Partners' activities are colored in red. To provide a more complete picture, in **Section V**, the scope of the specific collaboration and coordination mechanisms are discussed under each project card.

5. It is important to note that the graphs are reflecting the total value of the projects' budgets, of which their tax components might only be a small percentage.

Africa



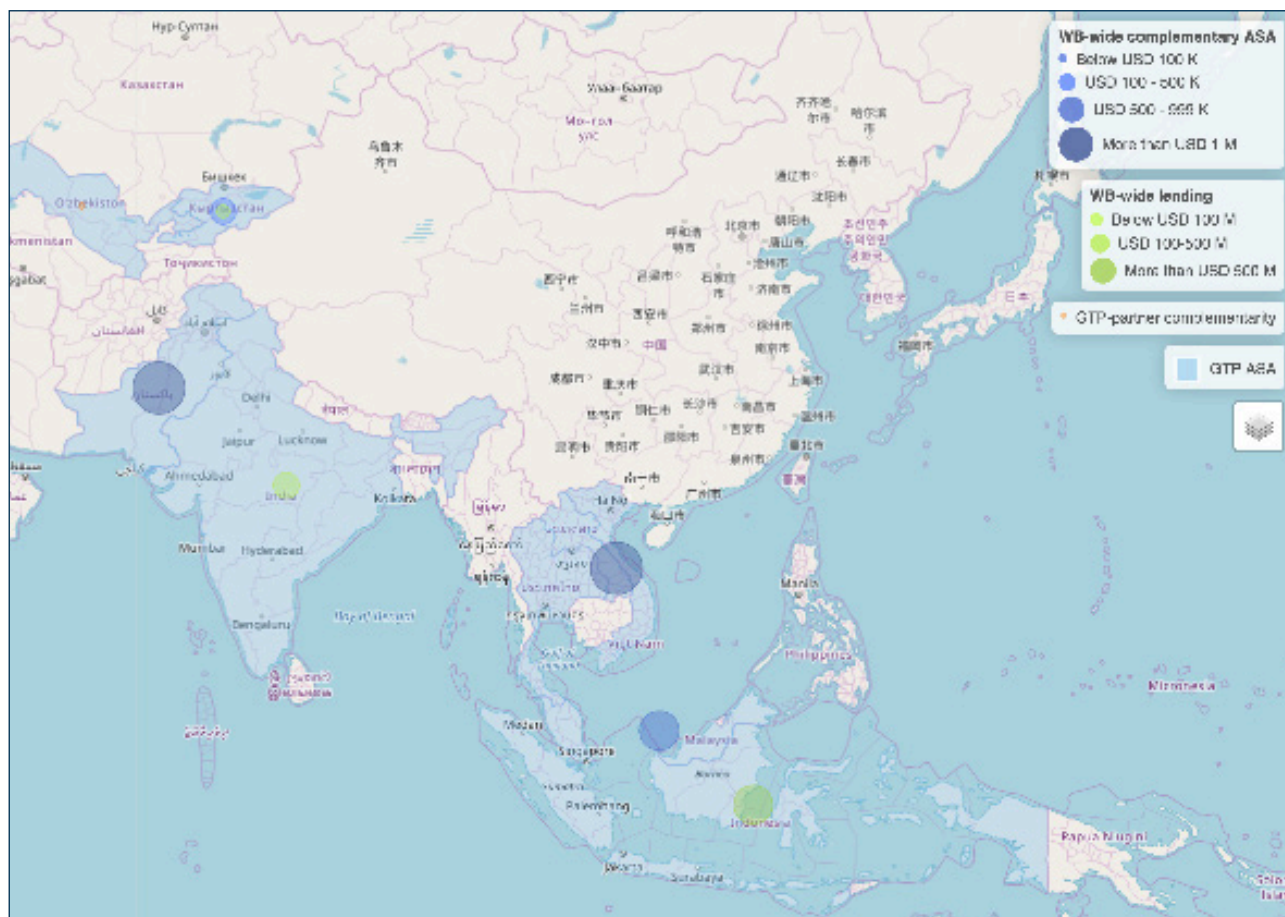
GTP link	Region	Country	Project ID	Project Name	TTL	Type	Objectives	Budget
2.03 MTRS Pilots & 2.08 EAC Tax Evasion	SSA	Uganda	P161033	Uganda Improving Domestic Revenue Mobilization	Rachel K. Sebudde, Moses Misach Kajubi	ASA	Improve Uganda's DRM efforts, providing a better understanding of RM problems, implications of existing instruments to compliance	\$ 600,000
2.04 Int Tax	SSA	Benin	P168668	Benin First Fiscal Management and Structural Transformation Development Policy Operation	Jose R. Lopez Calix	Lending	The program strives to 1) strengthen fiscal management; 2) improve the financial viability of the power sector; and 3) foster the development of the digital economy.	\$ 100,000,000
2.04 Int Tax & 2.08 EAC Tax Evasion	SSA	Burundi	P149176	Strengthening Institutional Capacity for Government Effectiveness Project	Enagnon Ernest Eric Adda, Hugues Agossou	Lending	Strengthen institutional capacity to improve fiscal management (on DRM, public expenditure, statistics for policy making, mining sector regulation)	\$ 22,000,000

GTP link	Region	Country	Project ID	Project Name	TTL	Type	Objectives	Budget
2.04 Int Tax	SSA	Cape Verde	P165631	Cabo Verde DPO	Rohan Longmore, Kjetil Hansen, Christine M. Richaud	Lending	Enhancing fiscal and debt sustainability, by supporting reforms to increase control of public spending and debt generation; and strengthening Cabo Verde's competitiveness.	\$ 40,000,000
2.04 Int Tax	SSA	Cape Verde	599255	West Africa IPIC	Obiajulu Ihonor	ASA	Increase FDI flowing into the region, including intraregional investment flows	\$ 10,300,000
2.04 Int Tax & 2.07 Strengthening Property Tax Systems in Developing Countries	SSA	Ghana	P152171	Economic Management Strengthening	Roland N. Clarke, Kwabena Gyan Kwakye	Lending	Strengthening GoG's institutional capacity for revenue and expenditure management.	\$ 15,000,000
2.07 Strengthening Property Tax Systems in Developing Countries	SSA	Ghana	P166611	Enhancing revenue mobilization through improved tax compliance and administrative systems in Ghana	Tomomi Tanaka	ASA	Supporting the GRA (Ghana Revenue Authority) to improve tax EM through analysis, database establishment, firm encouragement to register, transparency and accountability system	\$ 232,000
2.07 Strengthening Property Tax Systems in Developing Countries & 2.08 EAC Tax Evasion	SSA	Kenya	P168277	Kenya Tax Technical Assistance and Public Expenditure Analysis	Peter Chacha Wankuru, Allen Curtis K. Dennis	ASA	Increase DRM, inform on policy making on effectiveness and efficiency in expenditure programs	\$ 75,000
2.08 EAC Tax Evasion	SSA	Nigeria	P162009	States Fiscal Transparency, Accountability and Sustainability PforR	Yue Man LeeSaeeda Sabah Rashid	Lending	Strengthening the fiscal transparency, accountability and sustainability in the participating states.	\$ 750,000,000
2.08 EAC Tax Evasion	SSA	Tanzania	P168175	Tanzania Public Expenditure Review	William G. Battaile	ASA	Improve fiscal sustainability of human development policies. Assess financial implications of DRM	\$ 150,000
2.08 EAC Tax Evasion	SSA	Tanzania	P156437	Own source revenue collection in Tanzania	Vincenzo Di Maro	ASA	Assess intervention to increase local tax collection through a) electronic revenue collection information system b) individual tax reminders	\$ 100,000

PCT Partners projects

Related project within GTP	Country	Partner organization	Project Name	Type	Objectives	Budget
2.07 Strengthening Property Tax Systems in Developing Countries	Ghana	IMF	Ghana Tax Project for AW2	ASA	Strengthen revenue administration, management and governance arrangements.	\$ 5,800,000

Asia



WB-wide complementary projects

GTP link	Country	Project ID	Project Name	TTL	Type	Objectives	Budget
2.04 Int Tax	Indonesia	P167297	Indonesia Fiscal Reform DPL 3	Derek Hung Chiat Chen, Daniel Alvarez Estrada, Ralph Van Doorn	Lending	Support fiscal sector reforms that will assist the Government of Indonesia (GOI) in achieving its medium-term economic development and poverty reduction goals.	\$ 1,000,000,000
2.04 Int Tax	Malaysia	P163863	Malaysia's Digital Economy - a New Driver of Growth and a Source of Fiscal Revenue	Richard James Lowden Record	ASA	To identify the key analytical building blocks to unlock the potential of the digital economy in Malaysia, spurring economic growth, job creation, and enhancing public revenues.	\$ 632,950
2.6 Innovations in Tax Compliance	Pakistan	P154370	Tax Policy & Tax Administration Reform for an Increased Fiscal Space	Raul Felix Junquera-Varela, Muhammad Waheed	ASA	Mobilize domestic tax resources through tax policy and tax administration reforms, in order to increase the fiscal space of Pakistan with a view to funding quality social expenditure and improving the provision of public services.	\$ 18,700,000

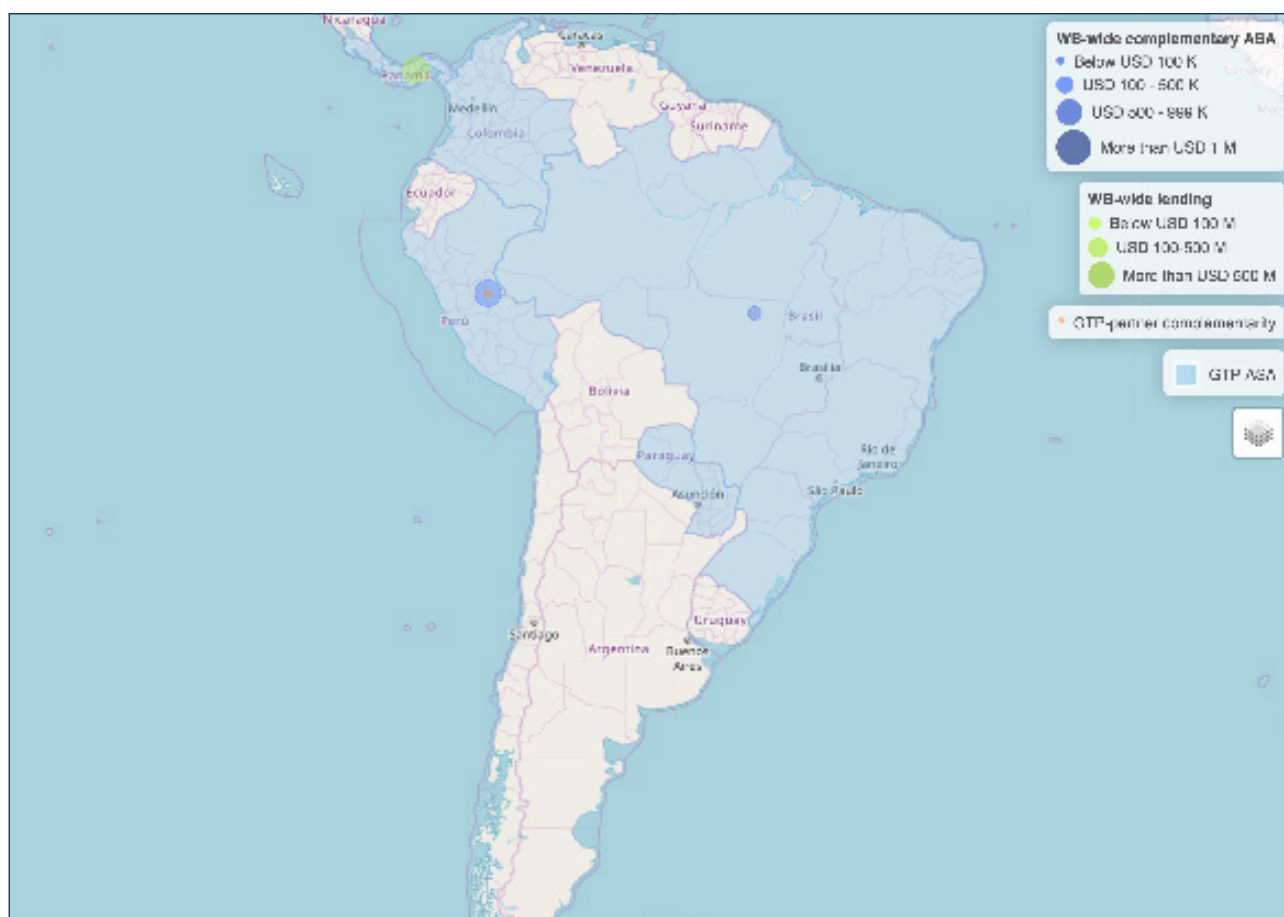
GTP link	Country	Project ID	Project Name	TTL	Type	Objectives	Budget
2.07 Strengthening Property Tax Systems in Developing Countries	India	P167782	Technical support to the 15th Finance Commission of India	Aurelien Kruse	ASA	Support the Government of India's initiative to review its intergovernmental fiscal arrangements with respect to key efficiency and equity considerations.	\$ 350,000
2.07 Strengthening Property Tax Systems in Developing Countries	India	P171402	Strengthening State Capability in India	Pedro Aritzi	ASA	Generate institutional knowledge and develop policy and administrative reform options for the (i) effective management of resources at the District level, (ii) functioning of Special Purpose Vehicles across India and (iii) revamping of planning function at the State level.	\$ -
2.07 Strengthening Property Tax Systems in Developing Countries	India	P170811	Punjab Urban Governance and Water Supply Improvement Program	Roland N. Clarke, Kwabena Gyan Kwakye, Balakrishna Menon Parameswaran, Srinivasa Rao Podipireddy, Yarissa Lyngdoh Sommer	Lending	To support strengthening of urban governance, finances and delivery of sustainable water services in the cities of Amritsar and Ludhiana.	\$ 250,000,000
2.11 Tax Reform in Azerbaijan	Azerbaijan	P168015	Strengthening Medium-Term Budget Planning in Azerbaijan	Ian Halvdan Ross Hawkesworth, Nadir Ramazanov	ASA	To enhance the Government's capacity for improving aggregate fiscal discipline, linking strategic priorities and the budget, and increasing allocative efficiency and cost effectiveness of public spending through technical advice.	\$ 250,000
2.12 Tax Reform in Vietnam	Vietnam	P164410	Revenue Administration Reform Support	Minh Van Nguyen	ASA	Develop tax policy and legislation proposals for enhancing domestic resources mobilization and streamlining the tax regime; and to enhance risk-based tax administration performance.	\$ 4,200,000
2.12 Tax Reform in Vietnam	Vietnam	P167279	Informing Fiscal Policy Options for Vietnam's Medium-term Financial and Annual Budget Plans	Annette I. De Kleine Feige	ASA	Develop the medium-term financial and annual budget plans and to deepen the Bank's monitoring of public finance policies and outcomes, with a view to strengthen fiscal consolidation and to sustain the fiscal reform dialogue with the Government.	\$ 320,000
2.13 Tax Reform in Kyrgyz Republic	Kyrgyzstan	P169897	Kyrgyz Republic Public Expenditure Review	Appolenia Mbowe	ASA	Help the government enhance the quality of the fiscal policy by identifying opportunities for enhancing the quality and efficiency of public expenditure with a view to create the fiscal space to meet the country's competing development needs.	\$ 300,000

GTP link	Country	Project ID	Project Name	TTL	Type	Objectives	Budget
2.13 Tax Reform in Kyrgyz Republic	Kyrgyzstan	P163711	Tax Administration and Statistical System Modernization Project	Nataliya Biletska, Saida Ismailakhunova	Lending	To improve effectiveness of tax collection and modernize the national statistical system to efficiently measure economic and social development	\$ 48,500,000

PCT Partners projects

Related project within GTP	Country	Partner organization	Project Name	Type	Objectives	Budget
2.05 Uzbekistan Tax Reform Support	Uzbekistan	IMF	RMTF Tax System Reform in Uzbekistan	ASA	Support the efforts to simplify and broaden the taxation system through reforms of the tax administration and tax policy and their underlying legal framework.	\$ 2,750,000
2.05 Uzbekistan Tax Reform Support	Uzbekistan	IMF	Revenue Administration Middle East and Central Asia FY19	ASA	Strengthened revenue administration, management and governance arrangements	N/A

Latin America and the Caribbean



GTP link	Country	Project ID	Project Name	TTL	Type	Objectives	Budget
2.02 TADAT Implementation	Brazil	P169571	Brazil Public Financial Management Support	Daniel Ortega Nieto	ASA	TA and analytical support to Brazil's Government for legal/institutional reform to improve the efficiency of public financial management.	\$ 97,500
2.04 Int Tax	Panama	P168338	Fourth Programmatic Shared Prosperity Development Policy Financing	Simon Davies	Lending	Strengthen the frameworks for international tax transparency, financial integrity, and fiscal management; Strengthen institutional arrangements to support social assistance and education; Enhance the regulatory and sustainability framework in the energy and water sectors	\$ 100,000,000
2.14 Peru International Tax	Peru	P168236	Peru: Support to Decentralization Agenda and Capacity Building for Local Governments	Daniel Francisco Barco Rondan	ASA	Enhance fiscal decentralization and strengthen subnational public management capacity	\$ 120,000

GTP link	Country	Project ID	Project Name	TTL	Type	Objectives	Budget
2.14 Peru International Tax	Peru	P158725	Supporting Peru Rise to OECD Standards	Lucero Del Carmen Burga Bravo De Rueda	ASA	Support the Government of Peru in completing the OECD Country Program, target better its involvement with the OECD, and adopt OECD instruments and standards. The Programmatic Approach will help complete the OECD Country Program in Peru and deliver a strategy on OECD engagement.	\$ 244,701

PCT Partners projects

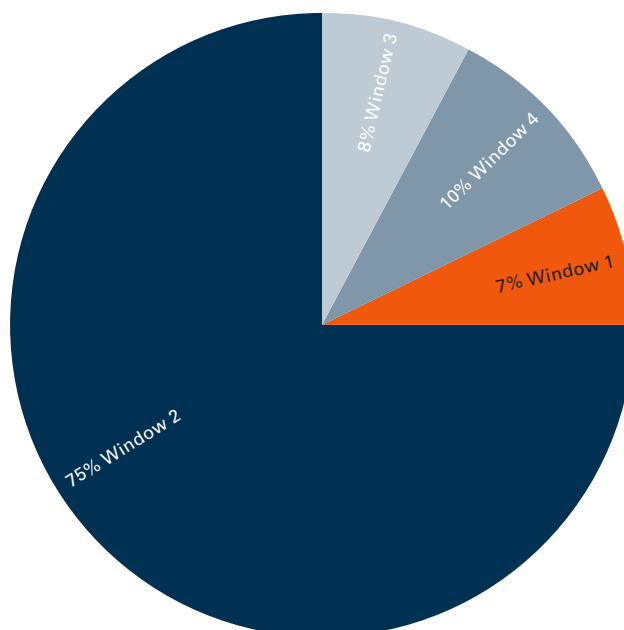
Related project within GTP	Country	Partner organization	Project Name	Type	Objectives	Budget
2.14 Peru International Tax	Peru	IMF	Revenue Administration Project	ASA	Strengthened revenue administration, management & governance arrangements. Strengthened core tax admin. Functions. Improved customs admin. Core functions. – not covering international tax	\$ 1,300,000
2.14 Peru International Tax	Peru	OECD	Global Forum	ASA	Support Peru in the preparation for its next peer review on exchange of tax information.	N/A

V. Progress Update at the Component Level

Window 1: Global Tax Activities and Global Public Goods

GTP activities under Window 1 currently represent 7% of the total Program proposed allocations to date and cover two main areas: i. the development of more efficient tax policy and administration assessments to enhance the legitimacy of country governments and facilitate cross-country comparisons and learning; and ii. preparation of toolkits and research documents to improve the capacity of tax authorities in participating countries to apply international tax practices that fit country circumstances.

Total allocations by window as of FY19end



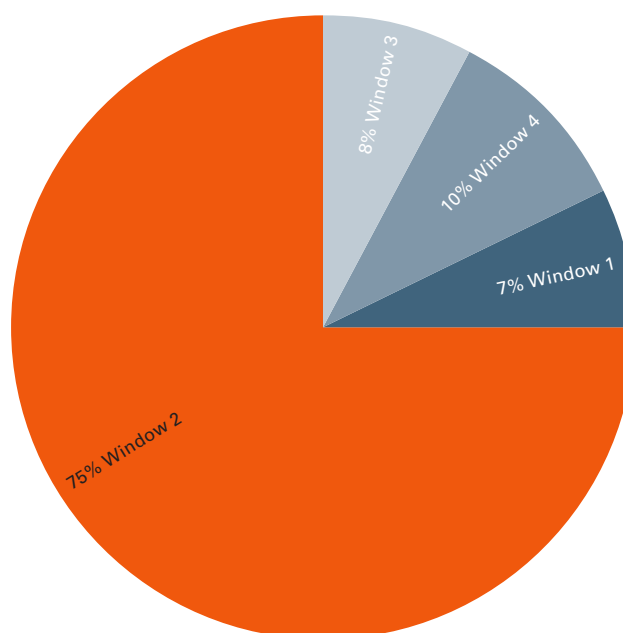
In FY19, three new modules were developed under this Window: the TPAF team completed the Personal Income Tax Module and the International Tax and Tax Audit assessment modules were added to DIAMOND. During the same period, the Toolkits on International taxation project completed three documents in the areas of Transfer Pricing, Treaty Policy and Digital Economy.

WINDOW 1: Global tax activities and global public goods									
Standard Indicators	Projects	Project target FY19	Project results FY19	Results details FY 19	Cumulated targets FY 19	Cumulated results FY 19	Total targets	Total results	
A.1	Number of new modules developed	1.1 TPAF Development 1.2 DIAMOND 1.3 Toolkits	2 2 0	1 2 0	1. International Tax Unit assessment, 2. Tax Audit assessment	4	3	14	3
A.1	Number of documents, reports, studies, notes prepared	1.3 Toolkits	2	3	1. Low Tax Jurisdictions and Preferential Regimes; 2. The Cost & Benefits of Tax Treaties with Investment Hubs: Findings from SSA; 3. Malaysia's Digital Economy: A New Driver of Development : Ch 5	2	3	10	3

Window 2: Country-level activities

GTP activities under Window 2 currently represent 75% of the total Program proposed allocations to date. International Tax accounts for 41% of the Window's total funding. This bias towards international tax is expected to be reduced as new activities are developed under this Window.

Total allocations by window as of FY19end



When aggregating results at the Window level, it is worth highlighting that out of the 43 reform recommendations (laws or regulations) proposed by project teams since Program inception, as of FY19-end, 20 reforms recommendations have been adopted in 4 countries (Senegal, Jamaica, Panama and Peru). In addition, 14 recommendations to improve procedures, practices or standards have been proposed in 7 countries and 1 recommendation was recently adopted in Zimbabwe. Also, a total of 22 capacity building events have been conducted, 7 of them with a Regional approach (for more details regarding these aggregated results please refer to **Annexes C and D**).

At the project level, important progress has been achieved in Uzbekistan and Peru as illustrated in the boxes below.

Box 3. Uzbekistan Tax Reform Support: World Bank TA has yielded immediate and quantifiable results

Since December 2016, the Government of Uzbekistan has adopted a series of reforms aimed to transform the country's economy and has identified reforming the tax system as one of the key priorities for its 2017-21 strategy.

The WB's project approach involves a three-prong tax reform principle: equity and fairness, efficiency and competitiveness, and revenue sustainability. The WB project team's TA is focused on providing action-oriented recommendations, separated by short, medium and long-term measures, which allows for mid-course corrections and enables public consultations to build ownership. The WB's proposal for Uzbekistan operates under the "20-20-20-20" guidelines (20% CIT, 20% VAT, 20% SSP, 20% PIT). These guidelines aim for a competitive, revenue-neutral regime through a uniformed turnover tax, rationalized tax incentives to broaden the tax base, streamlined CIT and VAT regimes, taxable dividends at reduced rates and a progressive income tax (PIT) for high-income levels.

The WB project team has worked continuously on supporting the simplified VAT regime implementation and its corresponding legislation and updated key procedures for SME business taxpayers, namely through simplified registration and declaration of classification for S-VAT purposes. Additionally, the project team employed international best practices in determining the recommended tax code.

The project team has also supported the tax administration in reducing the complexity and increasing the efficiency of the tax system. The team has advised on introducing ICT improvements, streamlining business processes through automatization, improving HR management and applying risk management/compliance practices. Moreover, the team communicated with potential registrants through Taxpayer Cabinets, engaged with vendors of virtual

cash solutions, worked with accounting firms country-wide to build knowledge of S-VAT and M-VAT invoicing and prepared knowledge products for citizens, distributed through the official tax website and call center. The team also hosted a clinic on smart tax administration and the impact of technologies and two trainings on advisory control visits for enhanced risk analysis and accounting capabilities.

This technical assistance has yielded immediate and quantifiable benefits. The Bank-recommended Government's implementation of transitional VAT tax policy regime for SMEs brought a net increase of 21,000 registered taxpayers and the Bank-led assessment of advisory control visits uncovered an increase of 7.5% in revenues (USD2.5mln) attributed to an adjustment of input tax credit. The project team was successful in ensuring overall tax compliance, evident in the successful incentivization of individuals to collect traceable receipts, collection of data on unregistered businesses and establishment of book-keeping requirements for income tax purposes.

In the medium and long-term, the project team will oversee the continued adoption of the proposed action plan, including the adaptation of the recommendations on laws, regulations and procedures. In the next period the WB team will deliver a "negative returns" report, a seminar on taxpayer profiling and segmentation and a DIAMOND assessment on risk-based audits.

The WB project team has been working in conjunction with the technical assistance programs of the IMF and will continue to do so. In the next steps, the IMF will focus on tax policy and organizational structure of the State Tax Committee, whereas the Bank will focus on operations and the ICT modernization agenda.

Box 4. Peru International Tax: Amid political disarray, implementing international tax standards has been at the forefront of the government's initiatives

Adapting the country's regulatory framework to international tax standards is a national and long-standing commitment for Peru. As a member of the Global Forum on Transparency and Exchange of Information for Tax Purposes (GF) and the BEPS Inclusive Framework, Peru has committed to the implementation of international standards on tax transparency and the four BEPS minimum standards to help address tax avoidance and evasion. This commitment is closely related to Peru's intention of becoming a full member of the OECD, policy that has been maintained during successive governments and enjoys widespread public support.

Despite the unprecedented political turmoil, tax reform has been at the forefront of the government's initiatives. Martin Vizcarra assumed office in March 2018 under difficult circumstances, after his predecessor Pedro Pablo Kuczynski resigned under the threat of impeachment from mounting corruption allegations. However, with special legislative powers, Vizcarra undertook a series of legislative changes aimed at improving transparency, bolstering institutional capacity and promoting economic growth by September 2018.

The World Bank project team's technical assistance on international taxation was in line with the country's objectives and was endorsed by the government. Improving the legal framework for Exchange of Information on request (EOIR) and automatic exchange of financial account information (AEOI) were key results from this period. Laws and regulations on beneficial ownership (BO), bank secrecy and implementation of the OECD Common Reporting standards were approved under the WB's advice. This legislation contributed to the 2nd round of reviews conducted by the GF. EOIR capacity building was conducted by the WB for this purpose. [Additional WB's recommendations in international tax measures were endorsed by the government and include transfer pricing rules for transactions with residents in non-cooperative jurisdiction, the definition of permanent establishments and the regulations of the General Anti-Avoidance Rules (GAAR), among others.]

The relationship between the WB and the OECD has contributed to the great progress on the implementation of BEPS minimum standards. The government endorsed the WB's recommendations on thin-capitalization rules under BEPS Action 4 and the new treaty policy under BEPS Action 6. The latter serves as the basis for the Model of Double Tax Treaties, has been used by the Ministry of Economy and Finance (MEF) in bilateral negotiations with 4 countries and constitutes the basis for Peru's Multilateral Instrument (MLI) position. Finally, under BEPS Action 5, the MEF endorsed recommendations given by the team for the draft law of the Framework Law of the National System of Special Economic Zones. This establishes whether or not the preferential tax regime is "potentially harmful" for tax competition.

Collaboration with international organizations enabled not only advisory and technical support, but also the provision of trainings to ensure client capacity-building. Joint GF-WB technical assistance was provided to SUNAT on the ISM system implementation to comply with the GF data safeguarding assessment and the confidentiality and information security standards for the Country by Country (CbC) report under BEPS Action 13. This contributed to the successful exchange of CbCR in June 2019.

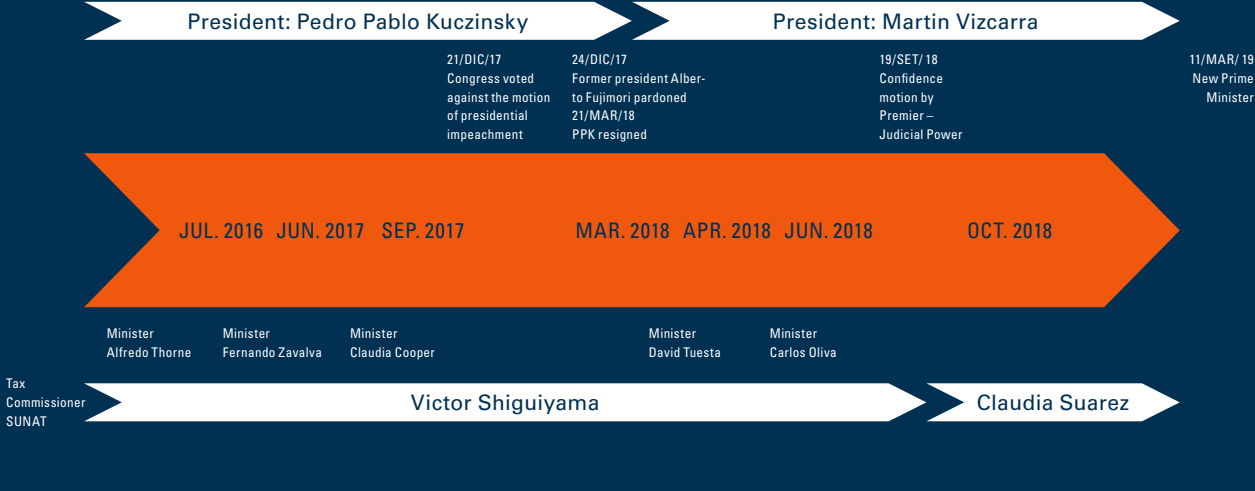
Ensuring WB's continuous support and technical authorities' strong ownership was critical to making reforms happen under this political scenario. Despite changes in the leadership of the MEF and the tax administration (SUNAT) during 2018, the key technical counterparts remain unchanged. This was critical in ensuring continuity and sustainability of the reforms during political changes. WB's support, including regular interactions with the senior management teams of both MEF and SUNAT, contributed to establishing their ownership of the reforms.

Donor and TA providers' collaboration on both international tax policy and administration issues is delivering results. For example, the OECD-WB technical assistance in strengthening audits of the transfer pricing of multinational companies contributed to audit adjustments of more than US\$120 million in 2018. Notably, Peru BO legislation, draft-

ed and endorsed by the WB’s team, has been highlighted by the GF as a model to follow and is being used as a good practice in TA in both the World Bank and the GF.

The WB project will continue to support the tax authorities in its compliance with international tax standards and the adherence to the corresponding domestic legislation. The WB’s support on passing the confidentiality assessment is critical to complying with the country’s commitment to AEOI in September 2020. Finally, the implementation of the BEPS Action 14 on Mutual Agreement Procedure is an integral part of the BEPS minimum standards’ commitment.

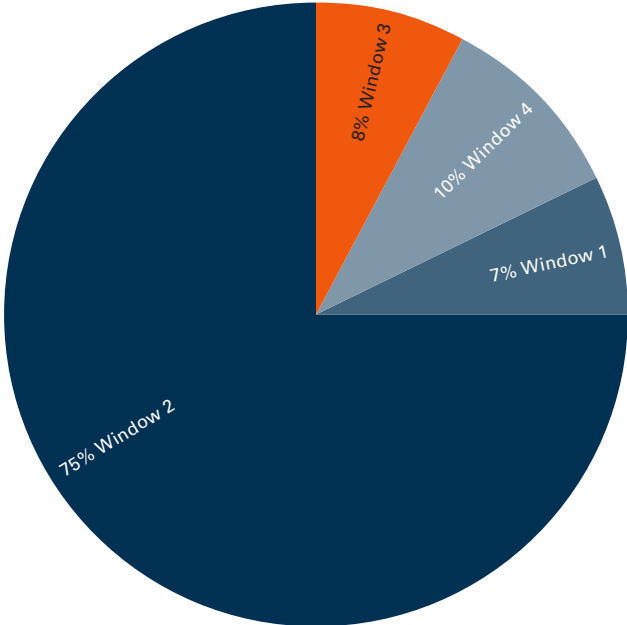
PERU: CHANGES IN COUNTRY CONTEXT



Window 3: Actionable Research and Data, Knowledge & Learning

This Window’s Budget represents 8% of the GTP total proposed funding allocation since its inception.

Total allocations by window as of FY19end



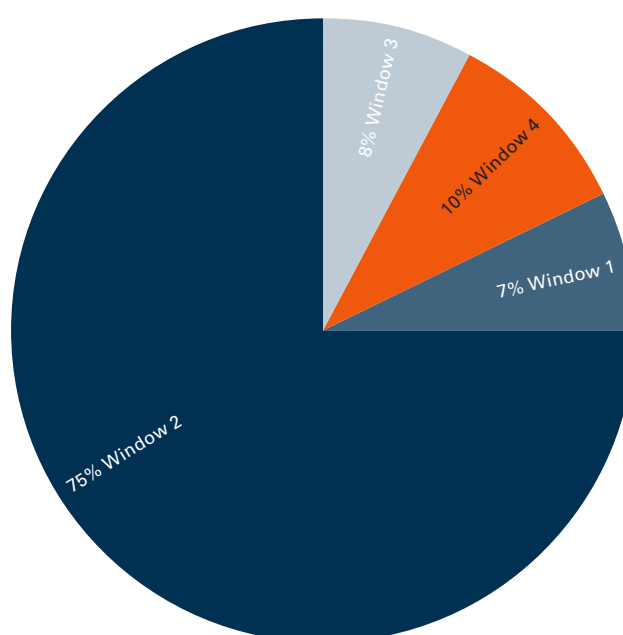
As of FY19-end, three activities are under implementation in this Window and key results achieved include the completion of the standardized program to extract statistics from tax data. With this data, a report with initial cross-country comparisons was drafted by the Data and Research project and the Tax Analysis module was launched by the Revenue Academy project. This module was shared with interested World Bank teams and has been used extensively to conduct macro assessments of the tax system in Egypt, India, Kenya, Namibia and Turkey.

WINDOW 3: Actionable research and data, knowledge and learning									
Standard Indicators	Projects	Project target FY19	Project results FY19	Results details FY 19	Cumulated targets FY 19	Cumulated results FY 19	Total targets	Total results	
C.1.1	Number of new modules developed	3.4 Revenue Academy	1	1	Tax Analysis module	1	1	5	1
C.2.1	Number of documents, reports, studies, notes prepared	3.1 Innovations in Tax Compliance	1 0	0 0		1	0	5	0

Window 4: Program Management and Business Development

As of FY19-end, this Window's Budget represents 10% of the GTP total proposed funding allocation to date.

Total allocations by window as of FY19end



On February 2019, the GTP Secretariat informed Development Partners that Program Management-related expenditures will be covered proportionally by both MDTF and SDTF contributions to the Global Tax Program, following the WBG's Trust Funds policy.

As of June 30, 2019, expenditures related to the GTP Secretariat remained at USD457k for the entire fiscal year, which represents the same level of costs incurred in FY2018. This year's Secretariat expenditures have been charged solely to the GTP MDTF, but a pro rata amount of these disbursements will be charged retroactively to the SDTFs to ensure these costs are distributed proportionately.

It is important to note that, even though the budget assigned to this Window currently represents 10% of the total funding allocations, the realized expenditures and proposed budget of the Secretariat remains below 5.5% of the total Program's committed funds to date (MDTF, SDTFs), as approved by the GTP Steering Committee.

The GTP Secretariat functions include TF management, donor relations, WB-wide coordination, monitoring and evaluation, finance and communications. Currently, most of the staff positions related to these functions have been filled, except for the Communications Officer role, which remains vacant.

in USD '000	Status	FY19 Budget			Expenditures	FY20 Budget	FY21 Budget	FY22 Budget	Total MDTF Budget	Total		Total SDTF NTH Budget
		FY18 Expenses	MDTF	SECO						SDTF SECO Budget	SDTF NTH Budget	
Window 1: Global												
Tax Activities												
Assessment Frameworks												
1.1 TPAF Development	●	0	220	0	206	130	0	0	350	0	0	0
1.2 DIAMOND Knowledge Base on Intl Tax Issues	●	0	451	0	310	429	0	0	880	0	0	0
1.3 Toolkits & Research on Intl Tax	●	0	175	0	148	225	60	0	460	0	0	0
Sub-Total		0	846	0	664	784	60	0	1690	0	0	0
Window 2: Country												
Level Activities												
2.01 TPAF Implementation	●	0	50	0	0	180	150	0	380	0	0	0
2.02 TADAT Implementation	●	0	150	0	31	170	150	80	550	0	0	0
2.03 MTRS Pilots	●	48	80	0	79	100	100	100	428	0	0	0
2.04 International Tax Program	●	1242	1500	0	1315	2000	2000	1258	8000	0	0	0
2.05 Tax Reform in Uzbekistan	●	0	400	0	751	700	400	0	1500	0	0	0
2.06 Innovations in Tax Compliance	●	0	150	0	50	100	0	0	250	0	0	0
2.07 Property Taxes	●	0	150	0	73	640	640	540	1970	0	0	0
2.08 EAC Tax Evasion	●	0	93	0	0	572	327	534	1526	0	0	0
2.09 Tax & Customs Reform in FCV (umbrella)	●	0	0	0	0	0	0	0	0	0	0	0
2.10 SOEs in Tanzania	●	0	100	0	34	100	0	0	200	0	0	0
2.11 SDTFs Tax Reform in Azerbaijan	●	22.4	0	286	246	231.6	0	0	0	500	0	0
2.12 Vietnam Tax Reform	●	6.5	0	277	85	544	439.5	0	0	1075	0	0
2.13 State Tax Service Kyrgyz Republic	●	0	0	420	122	728	640	510	0	2000	0	0
2.14 Peru International Tax	●	20.6	0	150	146	233.4	200	0	0	600	0	0
2.15 WAEMU countries TADAT	●	0	0	0	0	400	200	0	0	0	0	600
Sub-Total		1339.5	2673	1133	2932	4562	3767	2512	14604	4175	600	600
Window 3: Actionable												
Research, K&L												
3.1 Innovations in Tax Compliance	●	0	280	0	143	335	0	0	615	0	0	0
3.2 Data & Research	●	0	85	0	90	180	195	125	585	0	0	0
3.3 GTP Knowledge, Learning, M&E	●	0	0	0	0	200	210	0	410	0	0	0
3.4 Revenue Academy	●	0	100	0	0	100	100	0	300	0	0	0
3.5 SOEs in Tanzania	●	0	100	0	0	100	0	0	200	0	0	0
Sub-Total		0	565	0	233	915	505	125	2110	0	0	0
Window 4: Program Management												
4.1 Secretariat MDTF	●	457	457	0	457	480	480	480	2354	0	0	0
SECO		0	0	0	0	0	0	0	0	0	0	0
NTH		0	0	0	0	0	0	0	0	0	0	0
Prep. MDTF		0	0	0	51	100	100	100	351	0	0	0
Prep. NTH		0	0	0	0	0	0	0	0	0	0	0
Sub-Total		457	457	0	508	580	580	580	2705	0	0	0
TOTAL in '000		1797	4541	1133	4337	6841	4912	3217	21109	4175	600	600

Annex A

PCT Trust Fund Summary						
Description	FY20	FY21	FY22	FY23	FY24 + Beyond	Total
Staff Costs	745,378	758,049	770,936	784,042	797,371	3,855,775
Toolkit Translation	65,000	66,105	0	0	0	131,105
Tax and the SDGs	0	167,805	170,658	178,818	0	517,281
Web/OIP maintenance	6,000	6,102	6,206	6,311	6,419	31,037
Workshops	400,000	406,800	413,716	420,749	427,901	2,069,166
P&M activities	25,000	25,425	25,857	26,297	26,744	129,323
Total Cost	\$ 1,241,377.75	\$ 1,430,286.17	\$ 1,387,372.25	\$ 1,416,216.94	\$ 1,258,434.49	\$ 6,733,687.61

Annex B

Global Tax Program - Proposed list of additional monitoring indicators		
Project	TTL	Micro-level indicators
2.04 International Tax Program	A.Cebreiro/J. Loeprick	<ol style="list-style-type: none"> 1. Number of bilateral negotiations where the new DTA is used 2. Number of EOIR cases (requests received, responded, time); num of staff trained on EoIR 3. AEoI exchange relationships; BO: monitoring and sanction data 4. % of cases using risk-based audit 5. % of trained TP auditors; revenue adjustments in TP cases; Number of CbCR received/reviewed; Number of APAs; Number of staff trained on APAs 6. MAP cases (received, solved)
2.05 Tax Reform in Uzbekistan	R. Junquera	<ol style="list-style-type: none"> 1. Number of taxpayers registered for the VAT 2. Tax expenditures data 3. Results from the advisory control visits (i.e. change in tax liabilities and payment as a result of the ACV) 4. Audits: number of trained auditors on risk-based audits; % audits using new risk-management framework 5. Number of tax policy analysis models developed; num of officials trained on those models 6. Simplified processes (time to comply and admin) 7. Efficiency of the ICT system (ICT coverage/use of tax admin functions)
2.06 Innovations in Tax Compliance	A. Custers	<ol style="list-style-type: none"> 1. Tax morale 2. Trust: Fairness, horizontal equity, vertical equity, reciprocity, accountability <p>Remark: Baseline data will be collected for tax morale and trust; a follow-up survey is subject to funding. Alternatively, secondary data will be used for measuring these indicators (such as the Afrobarometer).</p>
2.07 Property Taxes	R. Awasthi	<ol style="list-style-type: none"> 1. Tax base = what is included / what is not included (for e.g., exemptions) 2. Coverage Ratio = amount of taxable property captured in the property tax register, divided by the total taxable property 3. Collection Ratio = annual tax revenue collected / total tax liability billed
2.08 EAC Tax Evasion	A. Agerskov	<ol style="list-style-type: none"> 1. Number of investigators trained 2. % investigations and investigative audits using new methodologies 3. Number of investigative audits and investigations launched in total, across country agencies, and across countries
2.11 Tax Reform in Azerbaijan	R. Junquera	<ol style="list-style-type: none"> 1. % audits using new risk-management framework 2. Number of auditors trained on new risk-management tool 3. Tax expenditures data 4. Tax on labor data (% of GDP and total tax revenues) 5. Efficiency of the ICT system (ICT coverage/use of tax adm functions) 6. MAP cases (received, reviewed) 7. CbCR data (disclosure forms and CbC reports received and reviewed) 8. Min standards (and other BEPS issues) included in DTA provisions

2.12 Vietnam Tax Reform	V. Nguyen	<ol style="list-style-type: none"> 1. Number of tax officials trained in tax modeling (both macro and micro-based models) 2. % of cases using risk-based audit 3. % of trained TP auditors; revenue adjustments in TP cases; CbCR data (disclosure forms and CbCR received and reviewed) 4. Number of EOIR cases (requests received, responded, time); number of staff trained on EoIR 5. Number of officials trained on BEPS issues 6. Minimum standards (and other BEPS issues) included in DTA provisions
2.13 State Tax Service Kyrgyz Republic	N. Biletska	<ol style="list-style-type: none"> 1. VAT gap data; VAT e-filing rate 2. Percentage of taxpayer satisfied with information provided by the State Tax Service (baseline to be determined by a taxpayer satisfaction survey in 2019) 3. Tax audits: num using risk-based, % deregistration cases 4. Integrity and accuracy of the taxpayer registration database and tax reporting 5. Number of officials trained on risk-based techniques
2.14 Peru International Tax	A. Cebreiro	<ol style="list-style-type: none"> 1. Number of bilateral negotiations where the new DTA is used 2. Number of EOIR cases (requests received, responded, time); number of staff trained on EoIR 3. AEoI exchange relationships 4. % of cases using risk-based audit 5. % of trained TP auditors; revenue adjustments in TP cases; CbCR data (disclosure forms and CbCR received and reviewed); number of APAs; number of staff trained on APAs 6. MAP cases (received, solved) 7. Minimum standards (and other BEPS issues) included in DTA provisions

Annex C: International Tax Results Framework

			FY 2018		FY 2019		FY 2020		FY 2021		FY 2022		Total	Total
Standard Indicators	Description		Target	Result	Target	Result	Target	Result	Target	Result	Target	Result	Target	Result
Component 1: Improved Transfer Pricing Framework and Tax Officials TP Capacity														
OUTCOMES														
1.1	Number of countries that endorse reform recommendations (laws/regulations)	Reform recommendations on TP legislation/regulation endorsed by ministry of finance in at least six countries (for example, on transfer pricing primary or secondary legislation, documentation requirements, CbCR and/or others)	0	0	0	1	2	0	2	0	2	0	6	1
1.1A	Number of reform recommendations endorsed (laws/regulations)	Reform recommendations on TP legislation/regulation endorsed in at least six countries totaling twelve reforms endorsed (for example, on transfer pricing primary or secondary legislation, documentation requirements, CbCR and/or others)	0	0	0	1	4	0	4	0	4	0	12	1
1.2	Number of countries that adopt recommendations to improve procedures/practices/standards	Enhanced TP risk management and administration implemented	0	0	0	1	2	0	1	0	1	0	4	1
1.2A	Number of recommendations to improve procedures/practices/standards adopted	Enhanced TP risk management and administration implemented	0	0	0	1	4	0	2	0	2	0	8	1
1.3	Implementation of a regional transfer pricing policy	Implementation of a regional transfer pricing policy (e.g. on transfer pricing documentation, safe harbours, APA or others)	0	0	0	0	0	0	1	0	0	0	1	0
OUTCOMES														
1.1.1	Number of countries where reform recommendation (laws/regulations) are proposed	Number of countries receiving TA on TP legislation/regulation proposed (for example, on transfer pricing primary or secondary legislation, documentation requirements, CbCR and/or others CbCR, commodity valuation rules)	0	0	5	5	5	0	2	0	0	0	12	5
1.1.1A	Number of reform recommendations proposed (laws/regulations)	Reform recommendations on TP legislation/regulation proposed (for example, on transfer pricing primary or secondary legislation, documentation requirements, CbCR and/or others)	0	0	10	5	10	0	4	0	0	0	24	5
1.2.1	Number of countries where improvement of procedures/practices/standards are proposed	Reform recommendations on TP administrative framework, risk assessment and audit process	0	1	3	3	3	0	0	0	0	0	6	4

1.2.1A	Number of recommendations to improve procedures/practices/standards	Reform recommendations on TP administrative framework, risk assessment and audit process	0	1	6	5	6	0	0	0	0	0	12	6
1.2.2	Number of capacity building events conducted	Number of national and regional workshops conducted (for example, case studies on extractives, intangibles, business restructuring, and intra-group expenses)	0	2	0	6	6	0	6	0	0	0	12	8
1.3.1	Number of capacity building events conducted	Consultation meetings and events to implement regional transfer pricing policy	0	0	0	0	1	0	1	0	0	0	2	0
Component 2: Effective implementation of Tax Transparency International Standards (EoIR and AEoI)														
OUTCOMES														
2.1	Number of countries that endorse reform recommendations (laws/regulations)	Number of countries endorsing reform recommendations on tax transparency legal frameworks or tax transparency administrative reform endorsed. Establishment of a tax transparency and EOI framework	0	0	3	2	2	0	1	0	0	0	6	2
2.1.A	Number of reform recommendations endorsed (laws/regulations)	Number of reform recommendations on tax transparency legal frameworks or tax transparency administrative reform endorsed. Establishment of a tax transparency and EOI framework endorsed.	0	0	6	6	4	0	2	0	0	0	12	6
2.2	Number of countries that adopt recommendations to improve procedures/practices/standards	Number of countries with an improved information security management and other transparency related systems	0	0	0	0	1	0	1	0	0	0	2	0
2.2A	Number of recommendations to improve procedures/practices/standards adopted	Number of recommendations on improved information security management and other transparency related systems adopted	0	0	0	0	2	0	2	0	0	0	4	0
OUTPUTS														
2.1.1	Number of countries where reform recommendation (laws/regulations) are proposed	Number of countries receiving TA on tax transparency legislation/regulation or tax transparency administrative reform with (governance, EOI team, establishment of a competent authority presence)	0	3	2	4	3	0	3	0	4	0	12	7
2.1.1.A	Number of reform recommendations (laws/regulations) proposed	Number legislation/laws or tax transparency administrative reform proposed (governance, EOI team, establishment of a competent authority presence)	0	4	2	8	3	0	3	0	4	0	24	12
2.1.2	Number of capacity building events conducted	Number of country capacity building events conducted (including mock on-site visits, information security management)	0	4	2	1	3	0	3	0	4	0	12	5

2.1.3	Number of capacity building events conducted	Number of regional capacity building events on tax transparency issues, including beneficial ownership, information security management, use of information	0	3	1	1	1	0	0	0	0	0	2	4
2.2.1	Number of countries where improvement of procedures/practices/standards are proposed	Number of countries where procedures/practices/standards are proposed on information security management and other transparency related systems	0	0	1	1	1	0	1	0	0	0	3	1
2.2.1A	Number of recommendations to improve procedures/practices/standards	Number of recommendations on improved information security management and other transparency related systems proposed	0	0	2	1	2	0	2	0	0	0	6	1
Component 3: Improved tax treaty network and capacity to negotiate tax agreements														
OUTCOMES														
3.1	Number of countries that endorse reform recommendations (laws/regulations)	Number of countries adopting recommendations on tax treaty policy (new model and/or MLI)	0	0	3	3	1	0	1	0	0	0	5	3
3.1A	Number of reform recommendations (laws/regulations) endorsed	Number of countries adopting recommendations on tax treaty policy (new model and/or MLI)	0	0	6	3	2	0	2	0	0	0	10	3
OUTPUTS														
3.1.1	Number of countries where reform recommendation (laws/regulations) are proposed	Number of countries receiving TA on tax treaty policy	0	3	3	3	2	0	1	0	0	0	6	6
3.1.1A	Number of reform recommendation (laws/regulations) proposed	Number of countries receiving TA on tax treaty policy	0	4	6	3	4	0	2	0	0	0	12	7
3.1.2	Number of capacity building events conducted	Number of capacity building events conducted (including mock-negotiations)	0	1	7	1	2	0	1	0	0	0	7	2

Component 4: Effective implementation of other international tax measures

OUTCOMES

4.1	Number of countries that endorse reform recommendations (laws/regulations)	Number of countries endorsing reform recommendations (laws/regulations) to comply with international tax standards on MAP, preferential tax regimes; thin capitalization permanent establishment, anti-avoidance (excluding TP and treaty related measures)	0	1	1	1	2	0	2	0	1	0	6	2
4.1A	Number of reform recommendations (laws/regulations) endorsed	Number of reform recommendations (laws/regulations) to comply with international tax standards on MAP, preferential tax regimes; thin capitalization permanent establishment, anti-avoidance (excluding TP and treaty related measures) endorsed	0	1	2	3	4	0	4	0	2		12	4

OUTPUTS

4.1.1	Number of countries where reform recommendation (laws/regulations) are proposed	Number of countries receiving TA to comply with international tax standards on MAP, preferential tax regimes; permanent establishment, thin capitalization, anti-avoidance	0	2	4	5	4	0	4	0	0	0	12	7
4.1.1A	Number of reform recommendation (laws/regulations) proposed	Number of reform recommendations to comply with international tax standards on MAP, preferential tax regimes; permanent establishment, thin capitalization, anti-avoidance	0	2	8	9	8	0	8	0	0	0	24	11
4.1.2	Number of capacity building events conducted	Number of capacity building events conducted (for example, on thin capitalization, permanent establishment, taxation of income of non-residents)	0	4	2	4	3	0	3	0	4	0	12	8

Annex D: Aggregated Logical Framework - Global Tax Program

Aggregated Logical Framework - Global Tax Program									
WINDOW 1: Global tax activities and global public goods									
Standard Indicators	Projects	Project target FY19	Project results FY19	Results details FY 19	Cumulated targets FY 19	Cumulated results FY 19	Total targets	Total results	
A.1	Number of new modules developed	1.1 TPAF Development 1.2 DIAMOND	2 2 0	1 2 0	Personal Income Tax Module 1. International Tax Unit assessment, 2. Tax Audit assessment	4	3	14	3
A.2	Number of documents, reports, studies, notes prepared	1.3 Toolkits	2	3	1. Low Tax Jurisdictions and Preferential Regimes; 2. The Cost & Benefits of Tax Treaties with Investment Hubs: Findings from SSA; 3. Malaysia's Digital Economy: A New Driver of Development : Ch 5	2	3	10	3
WINDOW 2: Country level activities									
Standard Indicators	Projects	Project target FY19	Project results FY19	Results details FY 18	Results details FY 19	Cumulated targets FY 19	Cumulated results FY 19	Total targets	Total results
B.1	Number of reform recommendations (laws/regulations) endorsed	2.04 International Tax Program 2.05 Tax Reform in Uzbekistan 2.11 Tax Reform in Azerbaijan 2.12 Vietnam Tax Reform 2.14 Peru Internation Tax	14 0 0 0 1	13 0 0 6 0	Uganda (1) Senegal (1), Jamaica (1), Panama (1), Peru (10) 1. Arms-length principle; 2. Substance over form; 3. Country by Country reporting; 4. Non-resident foreign suppliers operating on the digital platforms to file and pay taxes; 5. Tax agents to provide accounting services; 6. Exchange of information with foreign tax authorities	15	19	59	20
B.2	Number of countries that endorse reform recommendations (laws/regulations)	2.04 International Tax Program 2.05 Tax Reform in Uzbekistan 2.07 Property Tax 2.08 EAC Tax Evasion 2.11 Tax Reform in Azerbaijan 2.12 Vietnam Tax Reform 2.14 Peru Internation Tax	3 0 0 0 0 0 1	4 1 0 0 1 0	Uganda Senegal, Jamaica, Panama, Peru, Uzbekistan Vietnam	3	6	23	7
B.3	Number of recommendations to improve procedures/practices/standards endorsed	2.04 International Tax Program 2.05 Tax Reform in Uzbekistan 2.11 Tax Reform in Azerbaijan 2.13 STS Kyrgyz Republic	0 0 0 0	1 0 0 0	Zimbabwe	0	1	31	1

B.4	Number of countries that adopt recommendations to improve procedures/practices/standards	2.04 International Tax Program	0	1	Zimbabwe		0	1	15	1
		2.05 Tax Reform in Uzbekistan	0	0						
		2.07 Property Taxes	0	0						
		2.08 EAC Tax Evasion	0	0						
		2.11 Tax Reform in Azerbaijan	0	0						
		2.13 STS Kyrgyz Republic	0	0						
B.5	Number of reform strategies/action plans adopted	2.03 MTRS Pilots	0	0			0	0	6	0
		2.05 Tax Reform in Uzbekistan	0	0						
		2.12 Vietnam Tax Reform	0	0						
B.1.1	Number of reform recommendations (laws/regulations) proposed	2.04 International Tax Program	26	25	Costa Rica (2), Panama, Peru (2), Jamaica (2), Indonesia (2), Uganda	Cape Verde (1), Lesotho (3), Senegal (2), Zimbabwe (1), Guatemala (1), Jamaica (1), Panama (1), Peru (11), Fiji (3), Indonesia (1)	32	42	107	52
		2.05 Tax Reform in Uzbekistan	0	2		1. Identify and keep records of tax liabilities 2. Modify tax code using international best practices				
		2.11 Tax Reform in Azerbaijan	0	1		1. Recommendations on country's tax policy				
		2.12 Vietnam Tax Reform	3	11		1.Arms-length principle; 2.Substance over form principle; 3.Country-by-Country reporting; 4.Advance pricing agreement (APA); 5.Exchange of information; 6.Access information related to tax matters by tax auth; 7.Non-resident foreign suppliers operating on the digital platforms to file and pay taxes; 8.Interest deductibility rules; 9.Establishment of the Large Taxpayer Office; 10.Asset valuation for tax purposes; 11.Tax agents to provide accounting services				
		2.14 Peru Internation Tax	3	3		1. Recommendations on risk-based audits 2. Dispute resolution through MAP 3. Review Framework Law of the National System of Special Economic Zones				
B.2.1	Number of countries where reform recommendation (laws/regulations) are proposed	2.04 International Tax Program	4	10	Not counted in FY 19: Costa Rica, Uganda	Cape Verde, Lesotho, Senegal, Zimbabwe, Guatemala, Jamaica, Panama, Peru (only counted once), Fiji, Indonesia, Uzbekistan	5	13	21	15
		2.05 Tax Reform in Uzbekistan	0	1						
		2.07 Property Tax	0	0						
		2.08 EAC Tax Evasion	0	0						
		2.11 Tax Reform in Azerbaijan	0	1		Azerbaijan				
		2.12 Vietnam Tax Reform	1	1		Vietnam				
		2.14 Peru Internation Tax	1	1		Peru				

B.3.1	Number of recommendations to improve procedures/practices/standards	2.04 International Tax Program	8	6	Lesotho (2), Zimbabwe (2), Costa Rica (1), Fiji (1)	12	14	47	15
		2.05 Tax Reform in Uzbekistan	0	5	1. ICT improvements; 2. Business processes; 3. Tax administration (HR); 4. Automatization (including digital invoicing); 5. Risk management/ compliance				
		2.11 Tax Reform in Azerbaijan	2	1	Provision of an action plan to improve procedures & practices				
		2.13 STS Kyrgyz Republic	2	2	1. Taxpayer registration 2. Risk management in tax inspection activities				
B.4.1	Number of countries where improvement of procedures/practices/standards are proposed	2..04 International Tax Program	3	4	Lesotho, Zimbabwe, Costa Rica, Fiji	5	7	28	8
		2.05 Tax Reform in Uzbekistan	0	1	Uzbekistan				
		2.07 Property Taxes	0	0					
		2.08 EAC Tax Evasion	0	0					
		2.11 Tax Reform in Azerbaijan	1	1	Azerbaijan				
		2.13 STS Kyrgyz Republic	1	1	Kyrgyz Republic				
B.5.1	Number of reform strategies/action plans developed	2.03 MTRS Pilots	0	0	Action-oriented reform agenda and action plan	1	1	16	1
		2.05 Tax Reform in Uzbekistan	1	1					
		2.08 EAC Tax Evasion	0	0					
B.6.1	Number of capacity building events conducted	2.01 TPAF Implementation	1	0	Cape Verde, Costa Rica, Panama, Peru (2), Senegal, Indonesia, Georgia, Kenya; Regional CB : Latin America (2), Africa (1)	18	23	87	35
		2.04 International Tax Program	9	13					
		2.05 Tax Reform in Uzbekistan	3	3	1. Clinic on smart tax administration; 2 & 3. Advisory control visit (2)				
		2.07 Property Taxes	0	0					
		2.08 EAC Tax Evasion	0	0					
		2.11 Tax Reform in Azerbaijan	1	1	Tax gap microsimulation modeling				
		2.13 STS Kyrgyz Republic	0	0					
		2.14 Peru Internation Tax	4	6	1. EOIR mock onsite visit and CB; 2. CB on dispute resolution; 3. CB on int tax measures; 4. Knowledge sharing on TP jurisprudence; 5 & 6. Implementation of Common Transmission System (CTS) (2)				

B.7.1	Number of documents, reports, studies, notes prepared	2.01 TPAF Implementation	0	0		3	1	22	1
		2.05 Tax Reform in Uzbekistan	3	0					
		2.07 Property Taxes	0	1	Property Taxation in India				
		2.11 Tax Reform in Azerbaijan	0	0					
		2.13 STS Kyrgyz Republic	0	0					

WINDOW 3: Actionable research and data, knowledge and learning

Standard Indicators	Projects	Project target FY19	Project results FY19	Results details FY 19	Cumulated targets FY 19	Cumulated results FY 19	Total targets	Total results	
C.1.1	Number training materials developed	3.4 Revenue Academy	1	1	Tax Analysis module	1	1	5	1
		3.1 Innovations in Tax Compliance	0	0					
C.2.1	Number of KM documents prepared	3.2 Data & Research	1	0		0	0	5	0