



**REVENUE MOBILIZATION THEMATIC FUND  
FINAL PROGRAM REPORT**

**MAY 2025**

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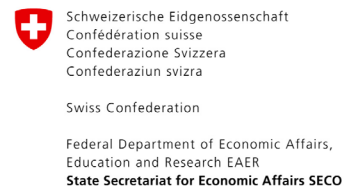
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## ACRONYMS

ADB	Asian Development Bank
AFD	Agence Française de Développement
AfDB	African Development Bank
ATAF	African Tax Administration Forum
ATI	Addis Tax Initiative
CD	Capacity Development
CEMAC	Central African Economic and Monetary Community
CIAT	Inter-American Center of Tax Administrations
CRM	Compliance Risk Management
COVID-19	Coronavirus disease 2019
DRC	Democratic Republic of the Congo
DRM	Domestic Revenue Mobilization
EAC	East African Community
ECOWAS	Economic Community of West African States
EME	Emerging Market Economy
EU	European Union
FAD	Fiscal Affairs Department (IMF)
FCS	Fragile and Conflict-Affected States
FCDO	Foreign, Commonwealth and Development Office, UK
FERDI	Foundation for studies and Research on International Development
FY	Fiscal Year
GDP	Gross Domestic Product
GIZ	German Corporation for International Cooperation
GPFP	Global Public Finance Partnership
GTC	General Tax Code
HMRC	Her Majesty's Revenue and Customs, UK
HR	Human Resource
IADB	Inter-American Development Bank
IMF	International Monetary Fund
IOM	International Organization for Migration
IOTA	Intra-European Organization of Tax Administrations
ISOCA	International Survey on Customs Administration
ISORA	International Survey on Revenue Administration
IT	Information Technology
ITAS	Integrated Tax Administration System
JICA	Japan International Cooperation Agency
KfW	Kreditanstalt für Wiederaufbau, Germany
KICA	Korean International Cooperation Agency
LIDC	Low-Income Developing Country
LTX	Long-Term Expert
MTRS	Medium-term Revenue Strategy
MVP	Minimum Viable Product
NORAD	Norwegian Agency for Development Cooperation
NTA	Norway Tax Administration
OECD	Organisation for Economic Co-operation and Development
PIT	Personal Income Tax
RA-GAP	Revenue Administration Gap Analysis Program
RA-FIT	Revenue Administration Fiscal Information Tool
RBM	Result Based Management

RCDC	Regional Capacity Development Center (IMF)
RFax	Revenue Forecasting and Analysis (online training course)
RMTF	Revenue Mobilization Thematic Fund
SC	Steering Committee
SDG	Sustainable Development Goals
SECO	Swiss State Secretariat for Economic Affairs
STX	Short-Term Expert
SIDA	Swedish International Development Cooperation Agency
TADAT	Tax Administration Diagnostic Assessment Tool
TMEA	TradeMark East Africa
TPR	Tax Penalty Regime
UNDP	United Nations Development Program
USAID	United States Agency for International Development
UST-OTA	US Treasury Office of Technical Assistance
VAT	Value Added Tax
VITARA	Virtual Training to Advance Revenue Administration
WEO	World Economic Outlook
WB	World Bank Group
WCO	World Customs Organization
WAEMU	West African Economic and Monetary Union
WHO	World Health Organization
WoRLD	World Revenue Longitudinal Database

## EXECUTIVE SUMMARY

The **Revenue Mobilization Thematic Fund (RMTF)** made significant strides in enhancing Domestic Revenue Mobilization (DRM) in developing countries over the past seven years. Despite facing multiple economic shocks since its inception in 2017, including the COVID-19 pandemic and the energy and food crisis, the RMTF remained flexible and resilient in its ability to provide capacity development (CD) to beneficiary countries that facilitated an average increase of **0.88 percentage points in tax-to-GDP ratios** by the program's conclusion.

Initially stable from 2016 to 2019, the average tax-to-GDP ratio experienced a sharp decline in 2020 due to the economic impacts of the pandemic. However, subsequent recovery trends emerged, culminating in a peak average tax-to-GDP of **14.5 percent in 2024**, illustrating the resilience and rebound of RMTF beneficiary countries.

Throughout its operation, the RMTF achieved its objectives with an average success rate of **86 percent across strategic logframe indicators**. Notably, **63 percent of beneficiary countries** improved their tax-to-GDP ratios during the program, reflecting a mix of effective tax reforms and significant challenges faced by countries. For instance, countries such as Mongolia, Lebanon, Burkina Faso, and Zimbabwe demonstrated remarkable increases in their tax-to-GDP ratios, while others, including Ethiopia, Haiti, and Sri Lanka, encountered revenue generation hurdles that hindered their fiscal sustainability.

The RMTF predominantly assisted **Low-Income Developing Countries (LIDCs)** and **Fragile and Conflict-affected States (FCS)**, with **73 percent of projects** falling within these classifications. The program encompassed **73 individual projects**, assisting **40 countries** directly and **multiple countries** indirectly, through a combination of country-level initiatives, multi-country projects, regional projects, and various training and analytical efforts.

By the end of October 2024, the RMTF successfully expended all allocated funds, totaling **\$83.5 million**. The program's modular design provided flexibility to synergize direct capacity development utilizing diagnostic tools for reform prioritization combined with comprehensive training workshops and applied analytical work to assess trends in tax policy and administration. The RMTF adapted to blended delivery models that combined in-person and remote delivery, particularly in response to the COVID-19 pandemic.

Medium-term reform planning and execution was central to the country-level CD projects. Reform strategies were individually designed with country authorities utilizing diagnostic tools including the Tax Administration Diagnostic Assessment Tool (TADAT) and the Revenue Administration Gap Analysis Program (RA-GAP) to inform priority areas of reform over the medium-term. TADAT was an invaluable framework that informed reform design as well as instilling ownership by the country authorities. 35 of the 40 countries with country-level projects, undertook at least one TADAT assessment, with nine of the 35 undertaking a second assessment showing overall improvements in their assessments across an average of nine performance indicators; some with considerable improvements. Of the 40 individual country-level projects, **85 percent** had focused CD on strategy and reform planning, with **10 of the countries** adopting and utilizing the **Medium-Term Revenue Strategy (MTRS)** framework as a whole of government approach to tax system reform.

Training initiatives including the Virtual Training to Advance Revenue Administration (**VITARA**)—a joint partnership between the Inter-American Center of Tax Administrations (CIAT), the International Monetary Fund (IMF), the Intra-European Organization of Tax Administrations (IOTA) and the Organization for Economic Cooperation and Development (OECD)—and Revenue Forecasting and Analysis (**RFax**) have significantly enhanced capacity development, with VITARA emerging as a leading online learning program in tax administration world-wide, with almost 12,000 learners demonstrating an average learning gain of **14**

**percent** among participants. Moreover, the RMTF supported peer-to-peer learning through successful webinar series, fostering collaboration and knowledge sharing among tax administrations around key topics including Value-Added Tax (VAT) and GovTech (digitalization of fiscal operations).

The **International Survey on Revenue Administration (ISORA)**—a joint partnership between the Asian Development Bank (ADB), CIAT, IMF, IOTA, and OECD—has gained prominence, including participation from **166 tax administrations**. This initiative has improved data quality and informed research efforts to enhance tax administration performance.

Additionally, the **World Revenue Longitudinal Database (WoRLD)** has become a vital resource for macro fiscal analysis, offering comprehensive data on government revenues across **193 countries**. The RMTF has also contributed to at least eight working papers and technical notes, further supporting countries in their capacity development efforts.

Finally, the RMTF's success underscores the importance of coordination and collaboration with over **39 development partners**, including other international organizations and regional bodies. By integrating capacity development with surveillance and lending practices, the RMTF has enhanced reform traction and emphasized the political economy of tax reform, ultimately promoting economic stability and development across regions.

The RMTF has made significant contributions towards enhancing DRM in developing countries, providing a strong foundation for ongoing projects transitioned successfully into the **Global Public Finance Partnership (GPFP)**, which will continue to support revenue mobilization efforts beyond the RMTF's formal conclusion.

The **GPFP** builds on the success and lessons learned from the RMTF in the area of revenue mobilization and expands to the spending area—transitioning to a holistic approach to **strengthening public finance across both revenue and spending**. The GPFP, launched in January 2024 in parallel with the last year of the RMTF, integrates the IMF's fiscal CD support to assist member countries build sustainable public finances and, in turn, support the international agenda on revenue mobilization and improving spending outcomes; this will also help countries their Strategic Development Goals (SDG). Bringing together under one roof CD support to the core goals of public finances (i.e., high-quality domestic revenue mobilization in its tax policy and administration dimensions, as well as efficient and effective government spending and public financial management) facilitates decision-making on IMF CD support.

The RMTF closing report is structured into three sections. Section I provides an overview of the program including its purpose, design, and overall footprint; Section II includes program implementation and achievements including an overview of the Results Based Management framework (RBM) and overall modality of the program, an assessment of the RMTF program strategic indicators (summarized in this executive summary) with highlighted achievements, and an overview of coordination and lessons learned; and Section III is the final financial statements for the RMTF program.

The IMF's RMTF Secretariat is grateful for the support of the donor partners, especially their oversight and strategic guidelines through the steering committee over the past seven years.



## RMTF Strategic Logframe: Outcome Results Summary

(Details can be found in Section II of the report)

Impact Level	Strategic Objective: Supporting developing countries to mobilize tax revenues to promote sustainable and inclusive development				
	Module	Indicator	Desired Outcome	Indicator / Measure	Outcome
		S1	Domestic tax revenue performance improves in RMTF countries	Average tax-to-GDP ratio trended up in RMTF beneficiary countries	63 percent of Countries Increased 0.88 percent Average Increase
		S2	Taxpayer compliance improves in RMTF countries	Average tax gaps reduce over time in RMTF countries	Average not measurable
Outcome Level (Core Focus Areas)	Delivering Capacity Development: Modules 1 to 6				
	Objective 1: Strengthen tax policies and tax administrations' managerial and operational capacity				
	Reform Strategy and Management	M1	Reform strategy and implementation governance fraemwork adopted and institutionalized	Number of countries with strategic plans and annual business plans prepared and adopted/total countries	97 percent success rate - 33 countries Average RBM Outcome Rating 3.1
	Tax Policy Design	M2	Tax policy reforms are designed and implemented	Number of countries that enact new laws/total countries	76 percent success rate Average RBM Outcome Rating 2.8
				Number of countries that estimate and report tax expenditures transparently/total countries	54 percent success rate Average RBM Rating 2.0
				Tax revenue categories (e.g., VAT, CIT, PIT) improve over time as a share of GDP	Not Measurable (18 countries reported improvement) Average RBM Outcome Rating 2.3
	Tax Administration Organization	M3	Organizational arrangements enable more effective delivery of strategy and reforms	Number of countries with clear organizational structure along functional lines and/or taxpayer segmentation in place/total countries	88 percent success rate Average RBM Outcome Rating 3.4
	Tax Administration Corporate and Compliance Risk Management	M4	Corporate priorities and compliance better managed through effective risk management	Number of countries with compliance risks identified and ranked, or that introduce formal compliance improvement programs/total countries	91 percent success rate Average RBM Outcome Rating 2.8
	Tax Administration Core Business Functions and Procedures	M5	Core business functions and procedures effectively promote taxpayer compliance	Number of countries where taxpayer service indicators improve/total countries	Not Measurable (19 countries reported improvements) Average RBM Outcome Rating 2.4
				Average on-time filing and payment ratio	81 percent success rate Average RBM Outcome Rating 2.8
				Amount of tax arrears (VAT, PIT, CIT, and PAYE) stock at end-year/total annual collection	89 percent success rate (No RBM Outcome Rating Comparable)
	Tax Administration Support Function	M6	Support functions enable more effective delivery of strategy and reforms	Number of tax administrations that adopt robust HR and IT policies/total countries	90 percent success rate Average RBM Outcome Rating 2.9
Outcome Level (Complementary Focus Areas)	Building Human Capital through Learning: Module 7				
	Objective 2: Enhance tax authorities' knowledge and skills to support better institutions				
	Training and peer learning	M7	Capacity is enhanced through high quality training and peer learning is delivered	Rate of participants who consider that the knowledge gained in RMTF training and events will help them do their jobs better	Increase of 17.5 percent mean Knowledge Gain 95.3 percent mean Satisfaction Rate
				Number of women, and percentage of participants who are women participating in RMTF training and learning events	39 percent mean
	Developing and Disseminating Applied Diagnostic Tools and Analysis: Modules 8 and 9				
	Objective 3: Promote the development of analytical tools to support informed policy and administration decisions				
Fiscal Tools Development and Dissemination	M8	RMTF countries use FAD diagnostic tools to establish baselines, monitor institutional improvements, and manage operational performance more effectively	Number of RMTF countries responding to the ISORA survey/number of total RMTF surveyed countries	95 percent of RMTF countries participated (38 out of 40 countries)	
			Number of RMTF countries that participated in a TADAT assessment [with baselines successfully established]/number of total RMTF countries	88 percent (35 our of 40 countries)	
Research and Analytical Work	M9	High quality working papers and technical notes with clear application in CD work are published	Number of analytical research papers prepared and published	8 Published; 4 in process; 2 publications benefiting from ISORA data	

Source: RMTF Program Book and RMTF Project Reports and RBM (CDMAP and CD Port)

## I. PROGRAM PURPOSE AND OVERVIEW

- 1. The purpose of the Revenue Mobilization Trust Fund (RMTF) was to enhance Domestic Revenue Mobilization (DRM) in developing countries by providing targeted support for capacity development (CD) initiatives.** Its aim was to improve tax systems and strengthen revenue administrations, thereby addressing critical challenges such as weak legal frameworks, inadequate tax administration, and high tax evasion rates. The RMTF focused on aligning its activities with the broader goals of sustainable development, particularly in line with the 2030 Agenda for Sustainable Development, ensuring that eligible low-income and middle-income countries could achieve more effective and sustainable revenue generation.
- 2. The RMTF capitalized on supportive key components that created synergies with the direct CD provided** including: Training/workshops to maximize capacity for tax reform; online training that both supplemented and enhanced in hands-on capacity development; the development and use of diagnostic tools that helped define reform priorities and capacity development; and applied analytical work that examined developments associated with revenue reform in developing countries—supporting both CD and training streams—and assessing emerging issues, trends, and practices in tax policy and administration.
- 3. This closing report of the multi-donor-partner RMTF to the Steering Committee (SC) highlights CD support and countries' reform progress from 2017 through October 2024.** The report provides an assessment of the program operations through the strategic program indicators, highlighting key achievements and developments. Finally, it provides a reporting of the RMTF's final expenditures. Continuing projects have transitioned into the GPFP, with final program work concluding by end-October 2024.
- 4. After just over seven years, the RMTF program expended all funds—\$83.5 million—as of end-October 2024.** The program was extended through the steering committee until end-July 2024 and administratively another three months until all funds were exhausted and ongoing projects were seamlessly transitioned into the GPFP to minimize disruptions to continuing support to countries.
- 5. From 2017 through October 2024, the RMTF program supported 73 individual projects.** The projects consisted of 40 countries supported through 50 country projects,<sup>1</sup> and multiple other countries directly supported through four multi-country projects,<sup>2</sup> three regional projects,<sup>3</sup> and indirectly supported countries through five training projects, three projects that developed tools and datasets, and eight analytical projects. The majority of the countries benefiting from the RMTF program were in the Sub-Saharan African region (AFR – approx. 59 percent). Countries in the Western Hemisphere region (WHD) and Middle East and Central Asia region (MCD) each made up another 30 percent (15 percent each), with approximately 11 percent of the countries from the Asia and Pacific region (APD). In addition, the four regional multi-country projects focused on AFR countries, with one multi-country project inclusive of both an AFR and APD country. Figure 1 shows the geographical distribution of RMTF beneficiary countries and Table 1 lists all RMTF projects for the duration of the program.

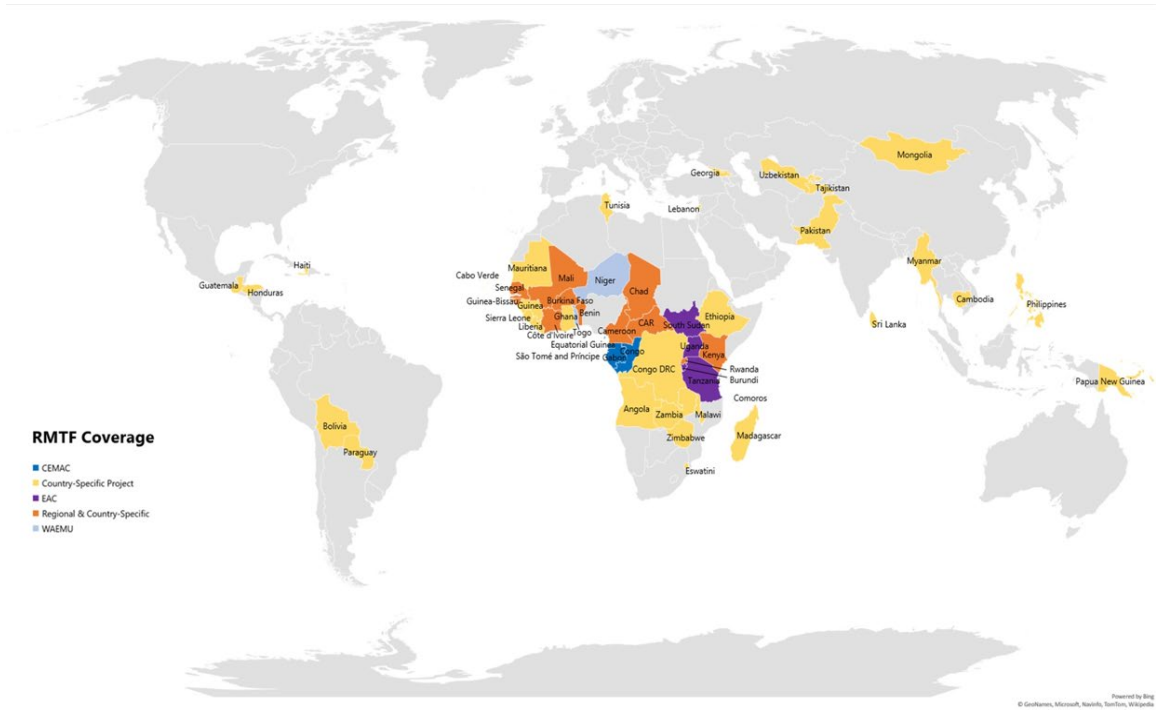
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<sup>1</sup> Nine countries had multiple projects over the course of the RMTF.

<sup>2</sup> The Regional Digitalization project included Cameroon, Rwanda, and Senegal. The MTRS Design and Implementation covered Ethiopia, Kenya, Rwanda, and Uganda. The LTX Strengthening VAT collection in Chad covered Chad, Central African Republic, and the Democratic Republic of Congo. COVID-19 Rapid Response included Cambodia and Zambia.

<sup>3</sup> CEMAC states: Cameroon, the Central African Republic, Chad, Republic of Congo, Equatorial Guinea, and Gabon. EAC states: Burundi, DRC, Kenya, Rwanda, South Sudan, Tanzania, and Uganda. WAEMU states: Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau, Mali, Niger, Senegal, and Togo.

**Figure 1. Geographical Distribution of the RMTF**



Source: IMF

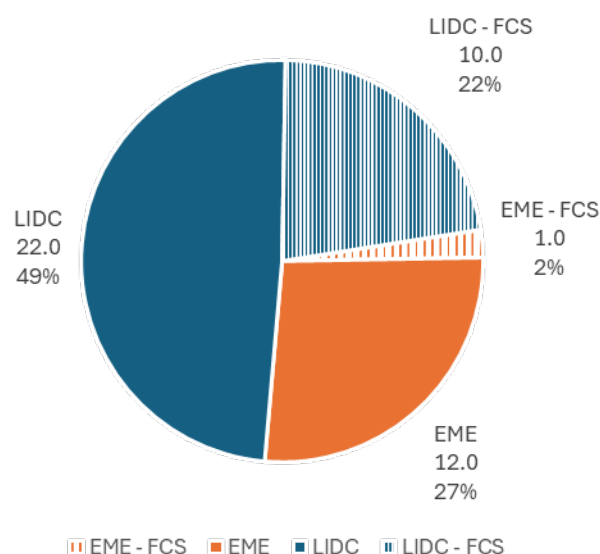
**Table 1. Summary of RMTF Portfolio**

Country/Region	Project Name	Modules	I	II	III	IV	V	VI	VII	VIII	IX
Angola	Angola: Revenue Mobilization II	I, IV, V									
Benin	Benin: Advanced Reform for Sustainable Compliance	II, IV, V									
Bolivia	Bolivia: Strengthening Tax Administration	IV, V, VI, VII, VIII									
Burkina Faso	Burkina Faso: Improving Revenue Administration	I, V									
Cabo Verde	Cabo Verde: Building Institutional Capacity in Tax Administration	I, V, VI									
Cameroon	Cameroon TP diagnostics	II									
CEMAC	CEMAC: Enhancing DRM through Tax Harmonization Framework	II									
Central African Republic	CAR: Tax Administration Reform	V									
Chad	Chad: Strengthening Revenue Administration	I, V									
Comoros	Comoros: Post-TADAT Reform	I, III									
Congo, Democratic Republic of the	DRC: Controlling Tax Expenditures and Streamlining Nuisance Taxes	II, V, VI									
Cote d'Ivoire	Cote d'Ivoire: Tax Administration Reform	IV, V, VI									
East African Community	EAC: Tax Coordination and Tax Treaty Negotiation	I, II									
Ethiopia	Ethiopia: Foundational Reform for Sustainable Compliance	I, V									
Georgia	Georgia: Revenue Administration	I									
Ghana	Ghana: Advancing Revenue Reforms and Mobilization Program	I, III, IV, VI									
Guatemala	Guatemala: Revenue Administration	I									
Guinea	Guinea: Tax Policy	II									
Guinea-Bissau	Guinea-Bissau: Building Institutional Capacity in Tax Administration	I, II, IV, V, VI									
Haiti	Haiti: Tax Policy	II									
Honduras	Honduras: Strengthening Revenue Administration	I, II, IV, V, VIII									
IMF	MTRS Design and Implementation	I									
IMF	HTN Tax Expenditures	II, IX									
IMF	Autonomy in Revenue Administration	I, IX									
IMF	Building Tax Policy Analysis and Revenue Forecasting Capacity	VI									
IMF	RMTF COVID-19 program	I, II									
IMF	Electronic Tax Administration Capacity Training (VITARA)	VIII									
IMF	Revenue Administration Gender Initiative	IX									
IMF	Governance Framework for Revenue Administration	IX									
IMF	HTN Pillar II global minimum tax	II, IX									
IMF	HTN Property Tax	II, IX									
IMF	RA-FIT/SORA: Data Gathering, Analysis and Dissemination	VIII									
IMF	GovTech Peer-to-Peer Webinar Series	VII									
IMF	TNM on Artificial Intelligence for Revenue Administration	IX									
IMF	VAT Book	IX									
IMF	WoRLD	IX									
Kenya	Kenya: Supporting Sustainable Domestic Revenue Mobilization	I, II, III, IV, V, VI									
Lebanon	Lebanon: Strengthening Revenue Administration	I, III, IV									
Liberia	Liberia: Advancing Progress in Domestic Revenue Mobilization	I, II, V, VI									
Malawi	Malawi: Revenue Administration	I, V									
Mali	Mali: Strengthening Tax Administration	IV, V, VI									
Mauritania	Mauritania: Tax Administration Reform	IV, V									
Mongolia	Mongolia: Improving Tax Policy and Compliance Phase II	I, II, IV, VI, IX									
Myanmar	Myanmar: Tax Policy and Administration	II									
Pakistan	Pakistan: Tax Policy	II									
Papua New Guinea	Papua New Guinea: Tax Policy	II									
Paraguay	Paraguay: Revenue Administration Reform	IV, V, VII, VIII									
Philippines	Philippines: CD on Tax Treaty Negotiations and Other International Taxation Areas	II									
Rwanda	Rwanda: Foundations for Sustainable Domestic Revenue Mobilization Capacity	I, II, IV, V, VI									
Sao Tome and Principe	Sao Tome and Principe: VAT Administration Reform	I, II, III, IV, V									
Senegal	Senegal: Launching and Supporting a Medium-term Revenue Strategy	II, IV, V, VI									
Senegal/Cameroon/Rwanda	Regional Digitalization Project	VI									
Sierra Leone	Sierra Leone: Embracing Reform to Revenue Mobilization	I, III, IV, V									
Sri Lanka	Sri Lanka: Revenue Administration	I, II									
Swaziland	Swaziland: Tax Administration	I									
Tunisia	Tunisia: Tax Policy Reform	II									
Uzbekistan	Uzbekistan: Tax System Reform	I, II, III, IV, V, VI									
WAEMU	WAEMU: Tax Policy	II									
Zambia	Zambia: Revenue Administration	I, IV, V									
Zimbabwe	Zimbabwe Foundations for Sustainable Tax Compliance	I, V									

Source: IMF

6. **The RMTF focused its CD support on primarily LIDC and FCS countries.** Of the country and regional projects, 73 percent were classified as LIDC or FCS countries, with 27 percent classified as an emerging economy. See Figure 2.

**Figure 2. RMTF Country Projects by Economic Classification (%)**



Source: RMTF Secretariat

7. **Multiple modalities of CD delivery were deployed over the course of the RMTF.** Diagnostic tools were utilized to help countries develop medium-term reform plans, including the TADAT and RA-GAP. ISORA that was developed as part of the RMTF provided critical data points for use by project managers and countries to help focus the CD on key areas of reform needs. The Medium-Term Revenue Strategy (MTRS) framework was used to help countries focus on a whole of government approach, especially to sequence and coordinate tax policy design with implementation through the revenue administrations. Strategy setting missions helped in the design and continued adaption of reform priorities throughout the individual project lifecycles, supported through more hands-on implementation support through short-term experts (STX), peripatetic experts and long-term experts (LTX). Four topical multi-country projects focused on delivering CD in digitalization, tax administration support in FCS countries, designing and implementing the MTRS, and COVID-19 Rapid Response. The pandemic tested the limits of remote delivery, but also accelerated the use of a blended delivery model including hybrid delivery (both in person and remote delivery), and fully remote delivery that augmented in-person delivery modalities—modalities that continue to be deployed effectively under the GPFP. Workshops were delivered both in countries and with groups of countries that provided efficiencies. Online training was developed and deployed, and peer-to-peer learning and webinars enhanced CD to countries. Finally targeted development of fiscal tools, including ISORA and WoRLD enriched the data available for CD delivery, and analytical work through the publication of technical notes that supported CD in emerging and targeted areas.

## II. PROGRAM IMPLEMENTATION AND ACHIEVEMENTS

### A. RMTF Modules Aggregated Results Based Management Achievements

8. **The RMTF was structured around a modular approach with a topical focus.** Modules 1-6 were focused on the core Domestic Revenue Mobilization (DRM) focus areas, foundational for country level project CD. Module 7 supported learning through training and peer-to-peer seminars that enhanced the human capacities to support the absorption of country level CD. Modules 8 and 9 focused on diagnostic tools and analysis to enhance and use data and assessments to better understand the strengths and weaknesses of the tax systems, providing baselines, and using applied research to support CD. (See Table 2).

**Table 2. The RMTF Modular Approach**

CD modalities	Module	TA support for:	Major objectives
<b>Core Focus Areas</b>	I	Reform strategy and management	Advise on reform planning and establish sound reform implementation and governance arrangements.
	II	Tax policy design	Advise on country-specific tax policy frameworks, including in international taxation.
	III	Tax administration organization	Advise on improvements to tax administration organizational structure.
	IV	Tax administration corporate and compliance risk management	Provide assistance with developing country-specific capacity to identify, assess, and mitigate institutional and compliance risks.
	V	Tax administration core business functions and procedures	Provide assistance with implementing efficient and effective core tax administration functions (registration, filing, payment, taxpayer services, tax audit, and dispute resolution). Develop supporting tax procedure legislation.
	VI	Tax administration support functions	Advise on measures to strengthen human resources, information technology, and budget/financial policies.
<b>Complementary Focus Areas</b>	VII	Training and Conferences	Develop and deliver tax policy and administration training to raise human capacities. Host international and regional conferences to promote dialogue across countries.
	VIII	Fiscal tools development and dissemination	Assist countries in establishing RA-FIT management platforms and delivery of the annual RA-FIT updates, and support analytical development of the RA-GAP methodology.
	IX	Research and analytical work	Develop and build on existing research and analytical tools (including TADAT) to provide information and input to support CD work.

9. **The program modules were aligned to the IMF's then new Results-Based Management framework (RBM) which has evolved over the past seven years.** The evolution of IMF's RBM since the design of the RMTF created challenges in aligning the reporting of the outcomes by RMTF Modules. In addition, the IMF

changed its case management system<sup>4</sup> during the RMTF. Despite changes to the IMF's RBM and case management system, the RMTF Secretariat continued to manually align and report on project results based on the original modular design. It is noted, however, that there are some misalignments of results to modules, for example, while Module 5 represented support functions including capturing digitalization support, the actual objectives and outcomes for much of the digitalization was not contained in a single RBM objective/outcome, but was reported across multiple RBM objectives and outcomes relative to the underlying reform the digitalization enabled (e.g., core functions, compliance risk management, strategy). In addition, the RBM outcomes are not aligned directly to the RMTF indicators. The closest proxy RBM outcome ratings relative to the modules and indicators were aggregated and used for reporting on the overall outcomes as well as the program strategic logframe to support the project reporting of results. The RBM outcomes in the closing reports of each project provides a good accounting of the individual country results.<sup>5</sup>

#### 10. Positive outcome results across the RMTF modules are noted despite the aggregation challenges.

Figure 3 provides an aggregated analysis of the outcome results of the 6 core focus areas with the size of the bubble representative of the number of outcomes per module. Four of the modules had average outcome ratings that were largely achieved including: Module 3—Tax Administration Organization structure - average outcome rating of 3.4 across 21 outcomes; Module 1—Reform Strategy and Management – average outcome rating of 3.0 across 44 outcomes; Module 6—Tax Admin Support Functions – average outcome 2.9 across 31 outcomes; and Module 5—Tax Admin Core Business Functions and Procedures – average outcome 2.8 across 123 outcomes. Two modules achieved an average rating of partially achieved including: Module 4—Tax Admin Corporate and Compliance Risk Management – average outcome rating of 2.7 across 34 outcomes; and Module 2—Tax Policy Design – average outcome rating of 2.4 across 54 outcomes.

**Figure 3. RBM Outcome Results by RMTF Modules**



Note: The size of the bubbles represents the number of outcomes

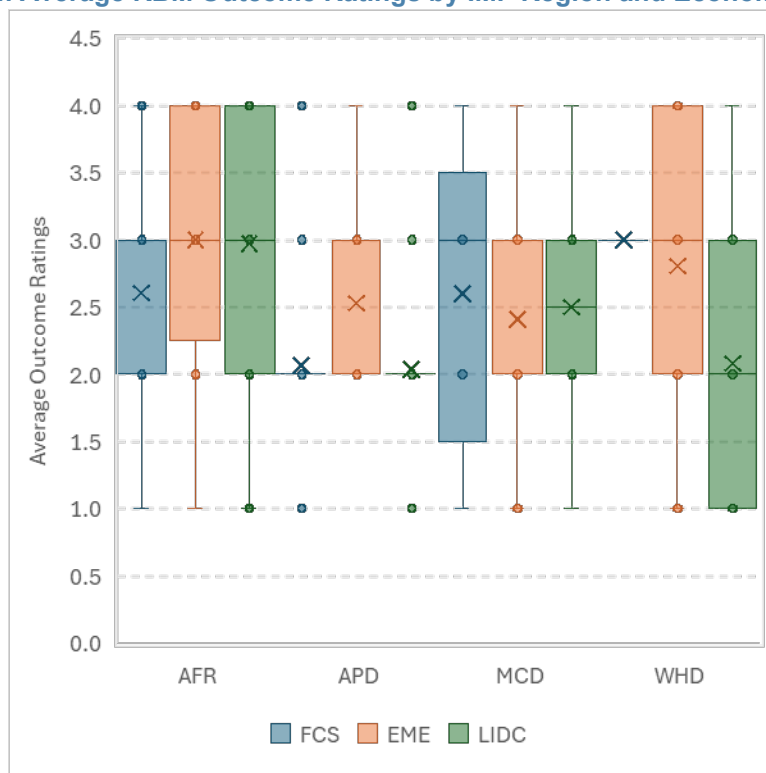
Source: IMF RBM from CDMAP and Legacy CD Port Case Management Systems

<sup>4</sup> From CD-Port to CDMAP.

<sup>5</sup> Modules 7-Training and 8-Conferences, were eventually merged into one Module 7, and the original Modules 9-Fiscal Tools and 10-Research and Analytical work were moved to Modules 8 and 9 respectively.

- 11. The average outcome ratings of the projects varied by region and economic classification of the countries.** The AFR region (Sub-Saharan Africa) had the highest average outcome ratings across LIDC, FCS, and Emerging Market Economy (EME) countries compared to the other three regions. It is noted however, that approximately 59 percent of the CD was concentrated in the AFR region. See Figure 4.

**Figure 4. Average RBM Outcome Ratings by IMF Region and Economic Classification**



Source: IMF RBM from CDMAP and Legacy CD Port Case Management Systems

## B. Strategic Logical Framework: CD Implementation and Results

### Overview

- 12. The RMTF Program achieved its objectives across the modules with an average 86 percent success rate across the strategic logframe indicators.**<sup>6</sup> It is noted that countries achieved results as they weathered multiple shocks including the pandemic and hyper-inflation. The achievements by indicator were primarily reported through project manager's assessments of the individual projects over the course of their life. Other data was available for some indicators, such as tax-to-GDP, formal training (VITARA and RFax), and TADAT.
- 13. This section provides a reporting of the strategic and core level module indicators of the RMTF program as delineated in the 2016 RMTF Program Document, highlighted through the delivery of the individual RMTF modules.** The country indicators are based upon the 40-country specific projects and do not include countries receiving support only from a regional project (e.g., Cameroon supported through the digitalization LTX project or Uganda supported through the MTRS LTX regional project).

<sup>6</sup> Indicators not representative of a percentage of 100 or unmeasurable were excluded.

## RMTF Strategic Logical Framework

### Strategic Indicators

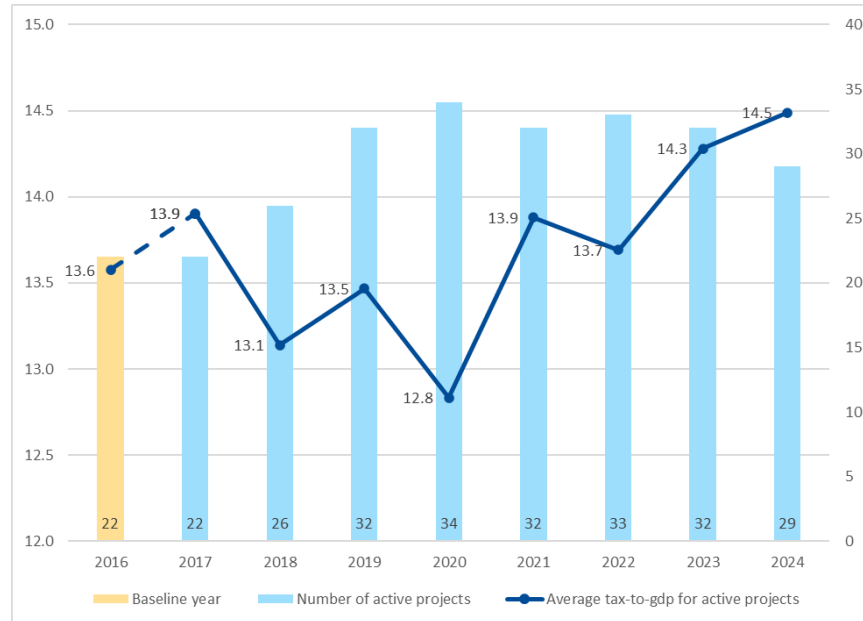
**Strategic Objective:** Supporting developing countries to mobilize tax revenue to promote sustainable and inclusive development.

S1 – TAX-TO-GDP	
<b>Rate:</b>	<b>63 percent of Countries Increased / 0.88 percent Average Increase</b>
<b>Desired Outcome:</b>	Domestic tax revenue performance improves in RMTF countries
<b>Measure:</b>	Average tax to GDP ratio trended up in RMTF beneficiary countries

- 14. Despite the multiple economic shocks since the start of the RMTF in 2017, countries benefiting from the RMTF had an average increase of 0.88 percentage points of tax-to-GDP at the end of the program.** Starting with the baseline year of 2016, we observe that the average tax-to-GDP in countries with active RMTF projects was relatively stable until 2019. The sharp decline in the average tax-to-GDP ratio in 2020 is indicative of the economic repercussions of the COVID-19 pandemic. Following this dip, a clear upward trend can be observed demonstrating how RMTF countries started to rebound in 2021, with the average tax-to-GDP reaching its peak in 2024 at 14.5 percent. See Figure 5.
- 15. The majority (63 percent) of RMTF beneficiary countries improved their tax-to-GDP ratio over the life of the individual country projects.** 25 countries improved their tax-to-GDP while 15 countries tax-to-GDP fell over the period of the RMTF (see figure 6.) The change in the tax-to-GDP ratio during the years of RMTF activity reveals that while there are many positive trends and examples of effective tax reforms, some countries faced significant hurdles that hindered their fiscal sustainability and capacity development efforts. Some countries, like Mongolia, Lebanon, Burkina Faso, and Zimbabwe, exhibit substantial increases in their tax-to-GDP ratios, indicating improvements in tax compliance and economic growth, while others, such as Ethiopia, Haiti, and Sri Lanka show declines, suggesting challenges in revenue generation and potential economic struggles. While the tax-to-GDP improvement is measured through the end of each country project, it is important to note that the impact of reforms is expected to manifest more fully over the medium-term. Overall, the RMTF reflects a complex landscape of fiscal performance that calls for continued reform and cooperation to promote economic stability and development across the regions.

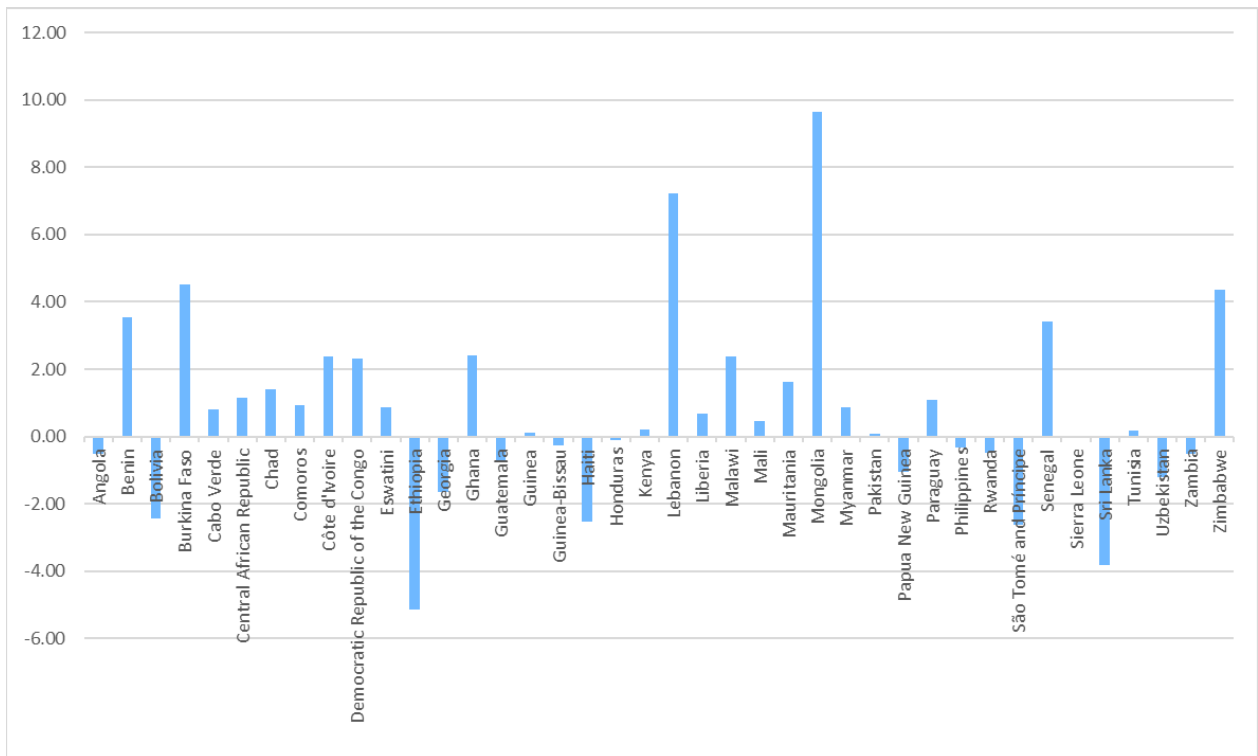


**Figure 5. Tax Revenues as a percent of GDP for RMTF Beneficiary Countries**



Source: WEO and staff calculations

**Figure 6. Change in Tax Revenue (% of GDP) by Country**



Note: Increase/Decrease measured from the base year of the country project (year before start of project) to the end year of each individual country project.

Source: WEO and staff calculations

S2 – TAX GAP	
<b>Rate:</b>	<b>Average not measurable<sup>7</sup></b>
<b>Desired Outcome:</b>	Taxpayer compliance improves in RMTF countries
<b>Measure:</b>	Average tax gaps reduce over time in RMTF countries

**16. At least one tax gap estimation was completed in 13 RMTF beneficiary countries, with one country showing a measurable tax gap improvement from a baseline estimation.** Cabo Verde improved its tax gap estimation by 8 percentage points—from 35.6 percent in 2015 to 27.6 percent in 2019.<sup>8</sup> During the RMTF, additional VAT gap estimations were conducted in Ethiopia, Georgia, Honduras, Kenya, Lebanon, Mongolia, Paraguay, Philippines, Rwanda, Senegal, Sri Lanka, and Uzbekistan. While there were not earlier baseline estimations of the tax gap in these countries to be able to measure improvements and trends, these initial tax gap estimations can be used as baselines to compare with future tax gap estimations conducted by the countries or under successor programs.

**17. In addition, at least three countries strengthened their capacity in tax gap estimation.** In Paraguay two officials were certified through the online VAT gap course and will annually monitor the extent of the VAT gap through the standardized tools. Rwanda also developed tax gap estimation capacity which they will continue to utilize to monitor and narrow the identified gaps. Mongolia undertook their own VAT gap estimation using the RA-GAP methodology and had the results independently validated by the IMF.

### Delivering Technical Assistance: Modules 1 to 6

**Objective 1:** Strengthen tax policies and tax administrations' managerial and operational capacity

#### Module 1 - Reform Strategy and Management

M1 – STRATEGIC PLANS AND ANNUAL BUSINESS PLANS	
<b>Rate:</b>	<b>97 percent success rate – 33 countries / Average RBM Outcome Rating 3.1</b>
<b>Desired Outcome:</b>	Reform strategy and implementation governance framework adopted and institutionalized
<b>Measure:</b>	Number of countries with strategic plans and annual business plans prepared and adopted/total countries.

**Achieved:** Benin, Bolivia, Burkina Faso, Cabo Verde, Central African Republic, Côte d'Ivoire, Ethiopia, Georgia, Ghana, Guatemala, Honduras, Kenya, Liberia, Malawi, Mongolia, Myanmar, Pakistan, Papa

<sup>7</sup> Only one country had two tax gap estimations to be able to calculate the improvement in this indicator over the project lifecycle. Therefore, it is not possible to rate this indicator.

<sup>8</sup> 2015 base gap analysis was funded by the previous Topical Thematic Trust Fund (TPA-TTF) which transitioned into the RMTF in 2017.

New Guinea, Paraguay, Rwanda, São Tomé and Príncipe, Senegal, Sierra Leone, Uzbekistan, and Zambia.

**Largely/Partially Achieved:** Chad, Comoros, Democratic Republic of Congo (DRC), Guinea-Bissau, Lebanon, Mali, Mauritania, and Zimbabwe.

**Not Achieved:** Sri Lanka.

*Source: RMTF/CD Reports and RBM*

- 18. With a successful rate of 97 percent of strategic and annual plans entirely or largely/partially implemented, RMTF countries have the foundation to achieve the objectives of tax administration reforms.** Of the 34 countries receiving RMTF support for this core level module, 25 were rated fully achieved, 8 largely/partially implemented, and 1 did not achieve results. The average RBM rating across this module was 3.1 percent – or largely achieved.
- 19. Strategic reform initiatives formed the foundation for many RMTF projects.** Ten countries developed, adopted and/or implemented the MTRS framework: Benin, Côte d'Ivoire, Ethiopia, Ghana, Kenya, Papua New Guinea, Rwanda, Senegal, Sierra Leone, and Uzbekistan. In addition, Uganda made progress in the implementation of their MTRS and began looking at the next phase of the MTRS as part of the MTRS regional project.<sup>9</sup> In addition, multiple countries focused on improving their strategic reform agenda including updating strategic plans in Angola, Burkina Faso, Cabo Verde, Haiti, Lebanon, Mali, Mongolia, and Zambia.

## Module 2 - Tax Policy Design

M2 – TAX POLICY DESIGN (NEW LAWS)	
<b>Rate:</b>	<b>76 percent success rate – Average RBM Outcome Rating 2.8</b>
<b>Desired Outcome:</b>	Tax policy reforms are designed and implemented
<b>Measure:</b>	Number of countries that enact new laws/total countries.

**Achieved:** Georgia, Guinea, Guinea-Bissau, Haiti, Liberia, Mongolia, Pakistan, and Paraguay.

**Largely/Partially Achieved:** Ethiopia, Guatemala, Honduras, Kenya, Mali, Mauritania, Myanmar, Papua New Guinea, Rwanda, Tunisia, and Uzbekistan.

**Not Achieved:** Bolivia, DRC, Philippines, São Tomé and Príncipe, Senegal, and Sri Lanka.

*Source: RMTF/CD Reports and RBM*

- 20. Of the 25 countries receiving RMTF support, 19 countries achieved or largely/partially achieved this module through the enactment of new tax laws with an average RBM outcome rating of 2.8 – largely achieved.** Liberia enacted the VAT Act in 2024, broadening the tax base. Zambia implemented new tax laws aimed at enhancing compliance and broadening the tax base. Rwanda revised property tax and land tax rates, significantly reducing the previous rates to make compliance more manageable for citizens. Guinea-

<sup>9</sup> As part of a regional project, Uganda is not included in the indicator measurement, but their achievements are noted.

Bissau is implementing a tax reform that comprises a General Tax Code (GTC), a Tax Penalty Regime (TPR), the Value Added Tax (VAT), and a new Excise Tax (ET). GTC, TPR, and VAT are in force, but the ET is still awaiting a formal decision. Ethiopia revised tax laws to simplify tax administration and improve taxpayer engagement and reformed its VAT law. Mauritania submitted a revised Free Zone framework to their Parliament and undertook a review of their Investment Code. Tunisia introduced significant excise measures in its 2024 budget including new excise taxes on cigarettes. In addition, the VAT and PIT analyses were conducted and the continued technical cooperation to advance analytical work based on the significant sharing of individual-level taxpayer data in Tunisia will provide a solid base for additional tax reforms in the coming years.

- 21. A few countries enhanced their capacity for tax policy analysis.** Mauritania established a tax policy unit and operationalized it with staff hired and activities started. They updated their tax expenditure assessment calculation methods and built capacity through training provided by IMF. Bolivia achieved enhanced analysis to better align tax policies with economic objectives. Kenya decided to establish a tax policy unit under the National Treasury, but it is still in the early stages of development mainly due to staff turnover.

M2 – TAX POLICY DESIGN (EXPENDITURES)	
<b>Rate:</b>	<b>54 percent success rate – Average RBM Rating 2.0</b>
<b>Desired Outcome:</b>	Tax policy reforms are designed and implemented
<b>Measure:</b>	Number of countries that estimate and report tax expenditures transparently/total countries

**Achieved:** Mauritania and Pakistan.

**Largely/Partially Achieved:** Ethiopia, Kenya, Liberia, Rwanda, and Uzbekistan.

**Not Achieved:** Guatemala, Myanmar, Papua New Guinea, São Tomé and Príncipe, Senegal, and Sri Lanka.

*Source: RMTF/CD Reports and RBM*

- 22. Of 13 countries receiving support under the module, seven either fully or largely/partially achieved results, with six not achieving the objective, with an average RBM rating of 2.0 – partially achieved.** Mauritania published an updated annual tax expenditure report, enhancing transparency and accountability in tax policy. Mauritania made significant achievements including the improvement and modernization of the tax expenditures assessment methodology, the creation of a tax policy unit, and the reform of the free zone law. Since 2021, Kenya estimates VAT and CIT tax expenditures and publishes a tax expenditures report (the methodology continues improving). Uzbekistan rationalized tax expenditures and eliminated specific excise tax lines and Liberia made progress in streamlining tax expenditures. In addition, Ethiopia centralized the decision-making process for granting exemptions which provides greater clarity of the tax expenditures.

M2 – TAX POLICY DESIGN (REVENUE CATEGORIES)	
<b>Rate:</b>	<b>Not Measurable (18 countries reported some improvement)<sup>10</sup> – Average RBM Outcome Rating 2.3</b>
<b>Desired Outcome:</b>	Tax policy reforms are designed and implemented
<b>Measure:</b>	Tax revenue categories (e.g., VAT, CIT, PIT etc.) improve over time, as a share of GDP

**Achieved:** Burkina Faso, Bolivia, Comoros, Côte d'Ivoire, Eswatini, Ethiopia, Georgia, Malawi, Mongolia, Myanmar, Rwanda, São Tomé and Príncipe, and Uzbekistan.

**Partially/Largely Achieved:** Ghana, Kenya, Mali, Mauritania, and Papua New Guinea.

**Not Achieved:** Angola and Lebanon.

*Source: RMTF/CD Reports*

- 23. External data is not available to provide an accurate measure of the tax revenue categories but project reporting through the RBM shows an average outcome rating of 2.3—partially achieved.** Project managers were able to provide insight into improvements in categories of revenue as a share of GDP in some countries. 18 countries reportedly improved at least one category of revenue, with two countries measured as not achieving this measure.

### Module 3 - Tax Administration Organization

M3 – TAX ADMINISTRATION ORGANIZATION	
<b>Rate:</b>	<b>88 percent success rate – Average RBM Outcome Rating 3.4</b>
<b>Desired Outcome:</b>	Organizational arrangements enable more effective delivery of strategy and reforms
<b>Measure:</b>	Number of countries with a clear organizational structure along functional lines and/or taxpayer segmentation in place/total countries

**Achieved:** Benin, Bolivia, Burkina Faso, Chad, Comoros, Côte d'Ivoire, Eswatini, Georgia, Ghana, Guinea-Bissau, Kenya, Liberia, Malawi, Mongolia, Paraguay, Rwanda, São Tomé and Príncipe, Senegal, Sierra Leone, Uzbekistan, Zambia, and Zimbabwe.

**Partially/Largely Achieved:** Angola, DRC, Guatemala, Honduras, Myanmar, São Tomé and Príncipe, and Sri Lanka.

**Not Achieved:** Ethiopia, Lebanon, Mauritania, and Papua New Guinea.

*Source: RMTF/CD Reports*

<sup>10</sup> This indicator could not be reliably measured with empirical data.

- 24. Of the 33 countries benefiting from CD relative to improved organizational structures, 29 either fully or largely/partially achieved success, with an average RBM outcome rating of 3.4 – largely achieved.** Zambia reorganized the revenue authority to improve governance and operational efficiency with enhanced internal controls and clear accountability mechanisms. Papua New Guinea enhanced their organizational autonomy through an improved framework. The tax and customs administrations were merged into the Paraguayan National Tax Revenue Directorate (DNIT) with a new organizational structure in place. Comoros adopted a new tax administration organizational structure, including the implementation of a large and medium taxpayer office and Haiti adopted new organizational structures for its tax and customs administrations. In Lebanon, the Minister of Finance authorized the integration of a single large taxpayer office, combining the current standalone VAT and Revenue directorates. Uzbekistan approved plans to centralize the audit and debt management functions and establish a high net wealth individual unit, and Zambia has established a single large taxpayer office.

#### Module 4 - Tax Administration Corporate and Compliance Risk Management

M4 – TAX ADMINISTRATION CORPORATE AND COMPLIANCE RISK MANAGEMENT	
<b>Rate:</b>	<b>91 percent success rate – Average RBM Outcome Rating 2.8</b>
<b>Desired Outcome:</b>	Corporate priorities and compliance better managed through effective risk management
<b>Measure:</b>	Number of countries with compliance risks identified and ranked, or that introduce formal compliance improvement programs/total countries

**Achieved:** Benin, Bolivia, Burkina Faso, Côte d'Ivoire, Ethiopia, Georgia, Liberia, Malawi, Mongolia, Rwanda, Eswatini, Paraguay, Senegal, Uzbekistan, and Zimbabwe.

**Largely/Partially Achieved:** Angola, Cabo Verde, Chad, Comoros, DRC, Ghana, Guinea-Bissau, Guatemala, Honduras, Kenya, Mauritania, Myanmar, São Tomé and Príncipe, Sierra Leone, and Sri Lanka.

**Not Achieved:** Lebanon, Papua New Guinea, and Philippines.

*Source: RMTF/CD Reports*

- 25. Advancements in corporate and compliance risk management have been achieved across 30 of the 33 countries benefiting from this module, with an average RBM outcome rating of 2.8 – largely achieved.** Benin, Cabo Verde, Comoros, Ethiopia, Ghana, Lebanon, Malawi, Mongolia, Rwanda, Sierra Leone, Uzbekistan, and Zimbabwe have updated and implemented risk-based compliance frameworks, policies, and improvement plans. Bolivia and Burkina Faso have refined their tax audit strategies through sophisticated data matching and risk analysis techniques. Furthermore, Chad and Guinea-Bissau have made notable progress in data analysis and exchange between tax and customs departments, bolstering their overall compliance efforts. Mongolia's participation in a tax-financial intelligence unit cooperation pilot, facilitated by the IMF's legal department, marks a proactive approach to enhancing tax compliance and combating fraud. Additionally, Honduras has strengthened their international taxation capabilities through transfer pricing training. Ghana and Sierra Leone have made significant strides in corporate risk management; Ghana approved an enterprise risk management framework and a compliance improvement plan, while Sierra Leone institutionalized risk management with the creation of the Modernization and Enterprise Risk Management Department. Similarly, Mauritania embedded a compliance risk unit in its organizational structure, and Zimbabwe established a Corporate Risk Management and Compliance Division, embedding risk management practices at an organizational level.

## Module 5 - Tax Administration Core Business Functions and Procedures

M5 – CORE BUSINESS FUNCTIONS AND PROCEDURES (TAXPAYER SERVICE)	
<b>Rate:</b>	<b>Not Measurable (19 countries reported improvements) Average RBM Outcome Rating 2.4</b>
<b>Desired Outcome:</b>	Core business functions and procedures effectively promote taxpayer compliance
<b>Measure:</b>	Number of countries where taxpayer service indicators improve/total countries

**Achieved:** Benin, Burkina Faso, Cabo Verde, Central African Republic, Chad, Côte d'Ivoire, DRC, Ethiopia, Ghana, Guinea-Bissau, Guatemala, Kenya, Mali, Mongolia, Paraguay, and Senegal.

**Largely/Partially Achieved:** Bolivia, Mauritania, and Rwanda.

**Not Achieved:** None recorded

*Source: RMTF/CD Reports*

### 26. Taxpayer initiatives across 19 countries demonstrate an effort to enhance tax administration efficacy, however, the RBM average rating of 2.4 – partially achieved, does comport with the project reporting.

It is noted that the RBM does not provide a one-to-one relationship for this indicator but given the imbalance between the RBM and project management reporting, this indicator is listed as unmeasurable. There were, however, improvements noted across countries. Bolivia improved taxpayer services by implementing clearer communication strategies and outreach programs. Chad has simplified its tax system for small taxpayers and introduced an operational excess VAT credit refund system. Ethiopia established taxpayer education programs to enhance understanding of tax obligations and further improved customer service through dedicated support channels and response teams. Ghana has established an independent Tax Appeals Board to enhance dispute resolution processes. Guatemala increased taxpayer access to information through improved communication channels, including websites and hotlines. In addition to the launch of e-services and use of mobile payment platforms to ease compliance, Kenya enhanced taxpayer centers to provide better assistance and reduce wait times and initiated communication campaigns to inform taxpayers about their rights and responsibilities. Zimbabwe and Sierra Leone improved taxpayer services through enhanced digital platforms. Mongolia used the findings from their TADAT assessment to commence a review of their dispute resolution processes. In addition, Rwanda launched educational initiatives to improve taxpayer understanding of tax laws and compliance requirements.

M5 – CORE BUSINESS FUNCTIONS AND PROCEDURES (FILING AND PAYMENT)	
<b>Rate:</b>	<b>81 percent success rate – Average RBM Outcome Rating 2.8</b>
<b>Desired Outcome:</b>	Core business functions and procedures effectively promote taxpayer compliance
<b>Measure:</b>	Average on-time filing and payment ratio

**Achieved:** Benin, Bolivia, Burkina Faso, Chad, Côte d'Ivoire, Mali, Mongolia, and Senegal.

**Largely/Partially Achieved:** Comoros, DRC, Guinea-Bissau, Guatemala, Kenya, Malawi, Mauritania, Paraguay, and Zambia.

**Not Achieved:** Angola, Eswatini, Ghana, and Zimbabwe.

*Source: RMTF/CD Reports*

**27. Improvements in on-time filing and/or payment ratios were reported across 17 of the 21 beneficiary countries receiving CD in this area, with an average RBM outcome rating of 2.8 – largely achieved.**

Mauritania introduced e-filing and e-payment systems for the large taxpayer segment for the first time, streamlining tax processes and improving efficiency. Benin increased the number active taxpayers and increased the number of on-time filing ratios from 89 to 97 percent for large taxpayers, and from 65 to 80 percent for medium taxpayers. Chad increased the number of VAT taxpayers and improved the proportion of taxpayers meeting their payment obligations from 40 to 75 percent over one year. With the introduction of e-procedures, the DRC improved filing and payment compliance with 90 percent on-time filing of VAT declarations by large taxpayers and 82 percent for all taxpayers while increasing the number of VAT taxpayers. Malawi has seen comprehensive improvements across registration, taxpayer ledger reconciliations, and audit processes that have contributed to improvements in this area. Kenya introduced mobile payment options and developed a seamless electronic filing system that provides efficiencies for taxpayers. Mongolia used the findings from their TADAT assessment to focus attention on improving processes for on-time filing and payment, and Zambia has been implementing e-invoicing and the new VAT control model to boost VAT compliance.

**28. While some countries did not achieve improvements in their on-time filing and payment ratios, improvements made in processes will lay the foundation for future improvements.** Ghana adopted electronic filing and payment systems. Angola's mandatory e-filing for faster data analysis and accuracy in returns highlight the shift towards more efficient and effective tax management practices.



M5 – CORE BUSINESS FUNCTIONS AND PROCEDURES (TAX ARREARS)	
<b>Rate:</b>	<b>89 percent success rate – (No RBM Outcome Rating Comparable)</b>
<b>Desired Outcome:</b>	Core business functions and procedures effectively promote taxpayer compliance
<b>Measure:</b>	Amount of tax arrears (VAT, PIT, CIT, and PAYE) stock at end-year/total annual collection

**Achieved:** Burkina Faso, Central African Republic, Mongolia, and Sierra Leone.

**Largely/Partially Achieved:** Bolivia, Côte d'Ivoire, Ethiopia, Ghana, Honduras, Kenya, Mali, Malawi, Mauritania, Paraguay, Rwanda, and Uzbekistan.

**Not Achieved:** Comoros and Myanmar.

*Source: RMTF/CD Reports*

**29. Improvements in the stock of tax arrears were reported in 16 of 18 beneficiary countries.** Mongolia developed a risk model to prioritize tax arrears to focus efforts significant cases and addressed historical tax arrears through a clean-up of out outstanding debts. Bolivia implemented strategies to increase tax arrears collection. Central African Republic improved the percentage of the recovery of collectible arrears from 10 to 51 percent over two years. Ethiopia improved tax arrears in its large and medium taxpayer offices. Sierra Leone systematically reduced tax arrears through targeted campaigns aimed at encouraging compliance and settling outstanding debts. Ghana re-engineered all its core tax function processes in preparation for ITAs implementation. Mauritania organized its tax arrears management by classifying them based on their recoverability, enabling a more effective approach to debt resolution. In Malawi there have been efforts to specifically address tax arrears through targeted campaigns that encourage compliance and settlement of outstanding taxes. While Comoros implemented strategies to increase tax arrears collection, but the results have not yet been achieved.

**30. In addition to this measure, countries modernized their tax procedures.** The Bolivian authorities drafted two parts of the Bolivian Tax Procedure Code including Part I, general procedures, and Part II, tax legal relations. The EAC and CEMAC regions separately move towards a unified tax procedure code aimed at harmonizing tax practices across member states. Guinea-Bissau approved new tax administration procedures to enforce stop-filers and tax debtors, following the new tax penalties regime. Haiti developed regulations, tax forms and information to implement the new tax code adopted. São Tomé and Príncipe rolled out the long-awaited VAT in June 2023. In addition, Liberia implemented new excise tax regulations to enhance revenue collection.

## Module 6 - Tax Administration Support Function

M6 – TAX ADMINISTRATION SUPPORT FUNCTIONS	
<b>Rate:</b>	<b>90 percent success rate – Average RBM Outcome Rating 2.9</b>
<b>Desired Outcome:</b>	Support functions enable more effective delivery of strategy and reforms
<b>Measure:</b>	Number of tax administrations that adopt robust HR and IT policies/total countries

**Achieved:** Benin, Cabo Verde, DRC, Ethiopia, Guinea-Bissau, Liberia, Malawi, Mongolia, Paraguay, and Senegal,

**Largely/Partially Achieved:** Bolivia, Burkina Faso, Cabo Verde, Central African Republic, Côte d'Ivoire, DRC, Ghana, Guatemala, Honduras, Kenya, Mali, Mauritania, Rwanda, São Tomé and Príncipe, Sierra Leone, Zambia, and Zimbabwe.

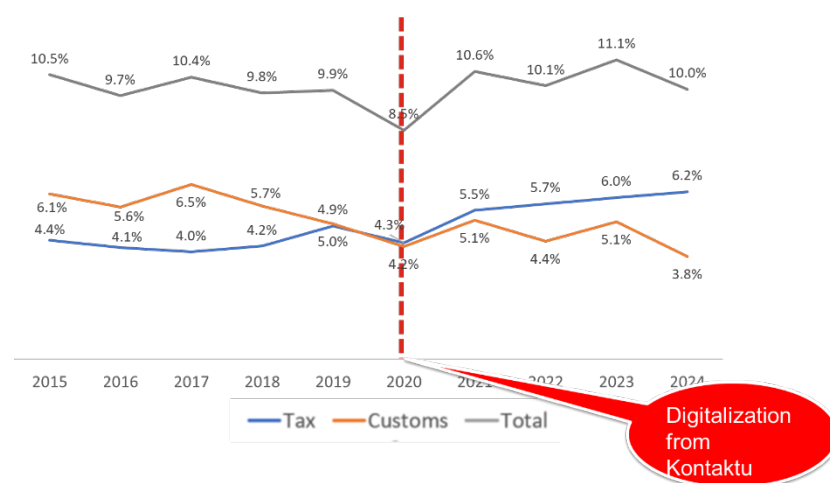
**Not Achieved:** Chad, Comoros, and Myanmar.

*Source: RMTF/CD Reports*

- 31. Of the 30 beneficiary countries with projects focused on improvements in IT and HR, 27 were rated as achieved or largely/partially achieved, with an average RBM outcome rating of 2.9 – largely achieved.** Digitalization was the primary focus, but it is noted that many of the projects supported IT functions indirectly through other modules that may not be fully captured in this indicator.
- 32. The drive towards digital transformation saw major advancements in a significant number of countries.** Integrated Tax Administration Systems (ITAS) were implemented or enhanced in Ghana, Honduras, Malawi Sierra Leone, and Zimbabwe. Enhanced digital solutions, to existing tax systems were expanded in Benin, Cabo Verde, Central African Republic (CAR), the DRC, Mauritania, Paraguay, São Tomé and Príncipe, Senegal, and Zambia. In addition, the strategic use of data analytics was implemented in Bolivia, Cabo Verde, CAR, Chad, Comoros, Mongolia, and Sierra Leone. Ethiopia developed an IT Strategic plan and roadmap for a new ITAS. In addition, an IT and Digital Transformation Strategic Plan for 2023-2026 was developed in alignment with Rwanda's overall business objectives, and a new software architecture was developed to improve their core IT system and e-tax. These initiatives aimed to leverage technology to enhance operational efficiency, improve compliance, and modernize tax administration practices. In Guinea-Bissau, an FCS, a Minimal Viable Product (MVP) was developed amid COVID-19 that replaced in-person filing and payment arrangements through a digital filing and payment system—Kontaktu—that realized a 2 percentage point increase in tax-to-GDP for the tax administration from 2020 to 2024.<sup>11</sup> (See Figure 7.)

<sup>11</sup> It is noted that in the same period customs collections which was not part of the RMTF decreased.

**Figure 7. Guinea-Bissau – Tax Collection Increase Post Kontaktu**



**33. The development, implementation, and upgrade of Integrated Tax Administration Systems (ITAS) was often in collaboration with other development partners.** ITAS implementation was coordinated with the World Bank and African Development Bank (AfDB), who are providing for the procurement of systems in Sierra Leone (WB), São Tomé and Príncipe and Zimbabwe (AfDB), respectively. These RMTF projects focused on business process design and ensuring that the system as installed enhanced and facilitated compliance. For example, in Zimbabwe the development of a business case, and ultimate government approval to change from multiple partner numbers for taxpayers to a single high-integrity tax identification number (TIN) was foundational to ensure taxpayer compliance could be better monitored in the new ITAS. In Sierra Leone, ensuring business processes were re-engineered to better facilitate and monitor compliance rather than just digitizing outdated and cumbersome processes will provide greater assurance that the new procured system will be useful for years to come. The business processes were designed for a new IT solution to support VAT in In the DRC the new IT system was extended to three new administrative regions. While the procurement of the new IT system has stalled in Ghana, processes and structures to support compliance continued.

**34. Multiple countries continued to transform digital processes to support improved compliance.** Countries exploited data analytics to support compliance including acquisition of third-party data, utilizing, and improving cross-matching of data and other monitoring systems in Cabo Verde, Chad, Comoros, and Mauritania, improving data management in CAR, and building capacity in data analytics in Sierra Leone. Several e-solutions have been implemented to continue to improve taxpayer service as well as provide better verification and monitoring of compliance through e-procedures of the core processes including Angola—mandatory e-filing, CAR—registration, filing and payments, Ghana—e-VAT project was piloted with 50 large taxpayers, Mauritania—e-filing and e-payment for large taxpayers, Paraguay—broadening use of e-invoices, Senegal—multiple enhancements including extending digitalization tools to more taxpayer segments and tax functions and additional tax obligations, and Zimbabwe—a self-service portal for taxpayers to access online registration and tax information through the portal.

**35. Several countries made noteworthy strides in enhancing their tax administrations through focused improvements in human resources (HR) and performance management.** The DRC and Malawi adopted effective performance contracts, setting clear performance expectations and enhancing accountability. Ghana's improvement in the TADAT assessment highlighted its progress in HR capabilities, while Honduras resumed activities aimed at managing human capital risk, including specific training programs for new hires. Liberia's development of audit manuals and training proposals emphasized the importance of targeted training and development to support strategic objectives. A public tender to hire IT specialists for the Guinea-

Bissau's tax administration supported the new tax system. The Mongolian Tax Administration addressed institutional memory weaknesses and improved staff's technical skills more systematically by progressively translating, transforming, and migrating technical assistance reports and other material, such as VITARA courses, into an in-house digital training platform. A new operating model for staff movements and recruitment was implemented in Rwanda. These collective efforts underscore a broad recognition of the critical role that skilled HR and effective performance management play in the efficient implementation of tax policies and reforms, aiming to create a more competent, accountable, and performance-oriented tax administration workforce.

## Building Human Capital through Learning: Module 7

**Objective 2:** Enhance tax authorities' knowledge and skills to support better institutions

### Module 7 - Training and Peer Learning

- 36. The mean percentages for the training indicators are based on systematic data collected through the two formal training courses in which RMTF supported – VITARA and RFax.** While the RMTF supported two webinars and country and regional workshops, sufficient data was not gathered from these webinars relevant to this specific indicator. The specific breakdown on the indicators between the two online training courses is presented in Tables 3 and 4, with additional statistical information found in Table 5.

M7 – TRAINING AND PEER LEARNING (LEARNING GAIN)	
<b>Rate:</b>	<b>Increase of 17.5 percent mean Knowledge Gain 95.3 percent mean Satisfaction Rate</b>
<b>Desired Outcome:</b>	Capacity is enhanced through high quality training and peer learning is delivered
<b>Measure:</b>	Rate of participants who consider that the knowledge gained in RMTF training and events will help them do their jobs better

**Table 3. Online Training Indicator– VITARA and RFax – Knowledge Gain**

	Knowledge Gain	Satisfaction Rate
<b>VITARA:</b>	<b>Increase of 14 percent</b>	<b>92 percent</b>
<b>RFax:</b>	<b>Increase of 20.9 percent</b>	<b>98.5 percent</b>

*Source: IMF Training Statistics*

- 37. The knowledge gain by all participants (government and public) across VITARA and RFax was a mean gain of 17.5 percent, and the mean satisfaction rating of both courses was 95.3 percent. has been used as a proxy for knowledge gain by the participants.** The knowledge gain was calculated by measuring the difference between the participants test scores at the beginning of the module and the test scores of the same students after concluding the module. VITARA had multiple modules across topics while the RFAs course was a contained single course. Both courses had high satisfaction ratings which can be used as a proxy for participants' consideration of their knowledge gain—92 percent for VITARA and 98.5 percent for RFax.

M7 – TRAINING AND PEER LEARNING (WOMEN PARTICIPANTS)	
<b>Rate:</b>	<b>39 percent mean</b>
<b>Desired Outcome:</b>	Capacity is enhanced through high quality training and peer learning is delivered
<b>Measure:</b>	Number of women, and percentage of participants who are women participating in RMTF training and learning events

**Table 4. Online Training Indicator – VITARA and RFax – Women Participants**

	Percentage of Women Participants
<b>VITARA:</b>	<b>44.5 percent</b>
<b>RFax:</b>	<b>32.8 percent</b>

*Source: IMF Training Statistics*

**38. The training initiatives encompassed by the VITARA and RFax have collectively marked significant strides in capacity development and knowledge gains.** VITARA has been used as a stand-alone, self-directed online training course for individuals and countries, a tool for CD delivery through workshops, as well as a tool incorporated into the design of CD delivery to ensure a base level of knowledge for better traction, and it has effectively supported in-person and blended CD delivery. RFax has integrated the online course as a part of ongoing training and to help countries use the tool effectively. Some additional statistics provide insight into the coverage and uptake of the two training programs. Table 5 provides additional statistical information on the two successful training courses.

**Table 5. VITARA and RFax – Additional Statistical Indicators**

	VITARA	RFax
<b>Number of Learners:</b>	<b>11,735</b>	<b>3,197</b>
<b>Percentage of Government Officials vs. General Public</b>	<b>76% government officials 24% general public</b>	<b>68% government officials 32% general public</b>
<b>Income Segmentation:</b>	<b>85% EMDEs – 15% Advanced</b>	<b>85% EMDEs – 15% Advanced</b>
<b>Regional Segmentation:</b>	<b>AFR: 44%; APD: 13 percent; EUR: 14 percent; MCD: 11 percent; WHD: 18 percent</b>	<b>AFR: 42 percent; APD: 17 percent; EUR: 8 percent; MCD 11 percent; WHD: 22 percent</b>
<b>Satisfaction Rate</b>		

*Source: IMF Training Statistics*

**39. VITARA has become the preeminent global online learning program in the tax administration domain.** VITARA has produced 17 online courses (ten in English and seven translated modules including Spanish, French and Arabic), microlearning videos and summer courses, as well as the development of the reference

guide series that enhances the online training, with the first guide issued in FY24. VITARA provides access to training to all economic levels of countries with no cost to government officials and has proven to be an effective training program. VITARA's reach has expanded with countries integrating the online course and guidance notes into their own training programs and learning platforms including Brazil, Italy, Palau, Papua New Guinea, and Romania. VITARA is on-track to complete the full series in the 18 module English curriculum by FY27, with accompanying reference guides and translations supported by the GPFP.

**40. RFax has stood the test of time, enhancing capacity in revenue forecasting across the globe online, in person, and is used by countries as reference material.** The course was offered 12 times from 2022 to 2024—six in English, and three each in French and Spanish. The training proved highly effective, with 53 percent of active participants scoring above 81 out of 100 in the final assessment, with over 97 percent achieving scores above 61 out of 100. The online availability of the RFax course has allowed for the delivery of CD that is more in depth and tailored to countries' specific needs.

**41. RMTF also supported two successful peer-to-peer learning webinar series—the VAT webinar series and the GovTech webinar series.** The [VAT webinars](#) was highly successful, attracting approximately 540 participants over the course of seven webinars in a year and a half time span. The webinars addressed experience and lessons about the VAT in the last 20 years; the role of VAT in the post-COVID-19 recovery; equity, efficiency, and administrative complexity; sectoral considerations; impact of digitalization; and VAT compliance and administration issues. They presented best practice on these issues, solicited views and feedback from country authorities, exchanged ideas and engaged in discussions on country experiences and new research about VAT. Participants were engaged and included high-level government officials mixed across both tax policy and revenue administration. Based upon the interest in the content by countries, the RMTF supported the initial development of a new VAT book **The GovTech Webinar** eight-part series, sponsored by an IMF Executive Director, engaged an average of 120 participants per webinar spanning just over one year and fostered peer-to-peer learning and bilateral relationships among country authorities. The content spanned multiple topics including digital readiness and strategies, leveraging digital technologies to mobilize revenues, digital infrastructures as well as designing and implementing IT solutions for tax, financial management, business continuity, digital money, social protection mobile transfers and lessons learned. The high level of appreciation and interest from participating countries underscored the relevance and impact of discussing digital transformation strategies in today's fiscal landscape. 82 percent of the country participants who responded to a satisfaction survey indicated their high appreciation of the webinar, while more than 91 percent expressed strong interest in participating in future GovTech events. The materials from this series are continuing to be updated and repurposed for the delivery of ongoing events across the IMF's regions.

### Developing and Disseminating Applied Diagnostic Tools and Analysis: Modules 8 and 9

**Objective 3:** Promote the development of analytical tools to support informed policy and administration decisions

#### Module 8 Fiscal Tools

M8 – FISCAL TOOLS DEVELOPMENT AND DISSEMINATION (ISORA [FORMERLY RA-FIT])	
<b>Rate:</b>	<b>95 percent of RMTF countries participated (38 out of 40 countries)</b>
<b>Desired Outcome:</b>	RMTF countries use FAD diagnostic tools to establish baselines, monitor institutional improvements, and manage operational performance more effectively
<b>Measure:</b>	Number RMTF countries responding to the ISORA survey/number of total RMTF surveyed countries

Source: ISORA

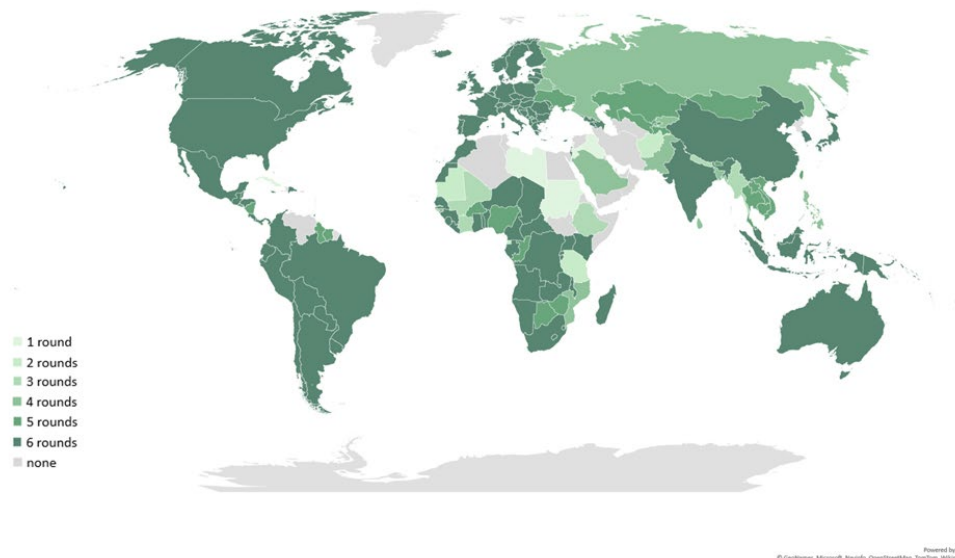
- 42. All but two RMTF beneficiary countries participated in the ISORA survey and countries' ability to produce quality statistics has improved.** 21 RMTF countries have participated in all six survey rounds; 17 participated at least once, and 2 have never participated in the ISORA survey (Haiti and Tunisia). Participants now provide statistics that they were unable to provide in the first rounds of ISORA (e.g., on resources available for tax administration), signaling that performance data is more readily available within their administrations. The year-on-year consistency of quantitative datapoints in the survey has also improved noticeably amongst LIDCs. On the other hand, areas of weakness that persist in ISORA responses amongst LIDCs (e.g., details on arrears and audit outcomes by tax types) provide insight into the areas of tax administration operations where CD is most needed.
- 43. ISORA<sup>12</sup> was conceptualized as a multi-partner initiative to enhance the ability of revenue administrations to measure and monitor performance, involving the collection of data from revenue administrations.** ISORA realized efficiencies by replacing several 'competing' surveys of tax administrations conducted by the IMF and partners. The use of a standardize set of questions, answered by revenue administrations using an online tool providing for data validation, supports the development of a consistent database of tax administration practices, foundations, and performance, to enable the benchmarking of revenue administrations and groups of administrations. The data collected could also be used to provide baselines for performance assessment tools such as TADAT. Through the process of assisting agencies to collect data on their practices, foundational structures, and performance, together with the provision of a standardized database supporting analysis of the practices and performance of administrations, international surveys of tax and customs administration contribute to:
- Improved capacity for performance measurement, performance monitoring, decision-making, and planning.
  - Improvements in the quality of reforms and technical assistance.
  - Streamlined and standardized international revenue administration surveys.
- 44. The International Survey on Revenue Administration (ISORA), developed through RMTF in partnership with ADB, CIAT, IOTA and OECD, has grown in international prominence and use.** The most recent—sixth survey—included 166 participating tax administrations, growing from 135 in its inaugural survey in 2016 (see figure 8 showing participation across the globe over the six rounds of surveys). IMF and the other partners have used the data to support CD to countries as well as research and analysis to benefit the improvement of tax administrations. The publication of the ISORA data improved data quality and provided the opportunity to amplify the data's use and impact through research and analysis by others including The Addis Tax Initiative for reporting on tax administration performance against the monitoring framework and academia and other researchers. More information can be found on the [RAFIT Portal](#).

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<sup>12</sup>Originally named and powered by the Revenue Administration Fiscal Information Tool (RA-FIT).



Figure 8. Participation in ISORA by Number of Survey Rounds



45. As part of the project, an International Survey on Customs Administration (ISOCA) in partnership with the World Customs Organization was published (see <https://data.rafit.org/isoca> ). ISOCA is anticipated to be further expanded through the successor program—GPFP.

M8 – FISCAL TOOLS DEVELOPMENT AND DISSEMINATION (TADAT)	
<b>Rate:</b>	<b>88 percent – 35 out of 40 countries</b>
<b>Desired Outcome:</b>	RMTF countries use FAD diagnostic tools to establish baselines, monitor institutional improvements, and manage operational performance more effectively
<b>Measure:</b>	Number of RMTF countries that participated in a TADAT assessment [with baselines successfully established]/number of total RMTF countries

Source: TADAT

46. TADAT has been an instrumental and invaluable diagnostic tool to help design and instill ownership of reform programs in RMTF beneficiary countries. Of the 40 RMTF beneficiary countries, 35 have undertaken at least one TADAT assessment, with nine<sup>13</sup> of the 35 countries undertaking a repeat TADAT. Of the 35 countries, four were assessed just before the start of the RMTF, including Ethiopia and Sierra Leone who used the findings to help set the reform agenda for the respective reforms supported by the RMTF. All nine countries with repeat TADAT assessments had overall improvements in their assessments across an average of nine performance indicators including Benin, Côte d'Ivoire, DRC, Georgia, Ghana, Kenya, Malawi, Mali, and Rwanda, some with considerable improvements (Benin, Georgia, Kenya, and Mali). For more information on the repeat TADAT assessments, see “[10 Years of Assessing Tax Administrations Globally: Developments, Achievements and Remaining Challenges](#)” and the TADAT Phase II completion report.”<sup>14</sup>

<sup>13</sup> Paraguay and Zambia undertook second TADAT assessments, but their original assessments were pilot assessments and not comparable with their more recent TADAT assessments.

<sup>14</sup> Acedo, J., Kidd, M., Mopa, M., Nyanga, M. [10 Years of Assessing Tax Administrations Globally: Developments, Achievements and Remaining Challenges](#) IMF June 2024; TADAT Phase II Completion Report, April 2025.



**47. The [World Revenue Longitudinal Database \(WoRLD\)](#) is a unique international database tool supported by RMTF.** WoRLD is an analytical database that facilitates macro fiscal analysis and research by making available comprehensive, consistent, granular, and regularly updated time series data from 1990 (1980 for some countries) on government revenues for 193 countries, including 190 IMF member countries.<sup>15</sup> WoRLD relies mainly on IMF internal data from the World Economic Outlook (WEO), the Government Finance Statistics (GFS) and the Common Surveillance Database (CSD), supplemented with data from IMF internal regional and data submitted by country authorities as part of surveillance activities. WoRLD is an invaluable source of for macro fiscal analysis and research by IMF staff, country authorities (e.g., Tax Policy Units), partners in the Platform for Collaboration on Tax, bilateral partners (including WBG and UN), and researchers and analysts in academia, thinktanks, and the general media. WoRLD could also be used to set the baseline and monitor key indicators on domestic revenue mobilization CD provided by the IMF (and others). WoRLD was launched at the [Center for Global Development \(CGD\) event in November 2024](#). [The Methodology and Overview of the IMF's WoRLD Database](#) was produced to guide research analysts in updating the database in future years. Finally, a tool constructed using R<sup>16</sup> also offers the possibility to quickly produce graphical analysis on revenue and tax potential estimates.

## Module 9 - Research and Analytical

M9 – RESEARCH AND ANALYTICAL WORK	
<b>Rate:</b>	<b>8 Published; 4 in Process; 2 publications benefiting from ISORA data</b>
<b>Desired Outcome:</b>	High quality working papers and technical notes with clear application in CD work are published
<b>Measure:</b>	Number of analytical research papers prepared and published

**48. The RMTF has indirectly supported countries through the publication of at least eight working papers and/or technical notes (see Table 5).** Three additional notes are scheduled to be published soon including: Implementing Global Minimum Tax, Pillar 2 which elucidates the mechanics, implementation status, and economic implications of the Inclusive Framework's Pillar 2, or the global minimum tax; Introducing the Framework for International Tax Administration Strengthening (FITAS), a self-assessment tool for revenue administrations to test their readiness for international tax issues; and the Governance Framework for Revenue Administration, a framework for that expands upon the IMF's Governance and Integrity Measurement Areas (GIMAs) to encompass relevant governance features across tax and customs administrations. In addition, the RMTF supported the early stages of a new book on VAT design over the last 20 years, current challenges, design issues, and possible policy solutions, which was motivated by the RMTF supported VAT Webinar Series from 2021 to 2022, and the demand received from countries. The Special Series on COVID-19 that had 10 individual notes produced to help countries quickly navigate the pandemic in 2020, demonstrated the flexibility of the RMTF program to pivot to unexpected priorities. The RMTF supported early development of the Gender and Revenue Administration: Principals and Practices technical note. In addition, at least two additional papers benefited from the ISORA database.

<sup>15</sup> Liechtenstein is not covered in the current version but will be included in the next update of the database.

<sup>16</sup> R is a free, open-source programming language and software environment.

**Table 6. Publications Supported by RMTF**

**Technical Notes Published:**

- ✓ [ISORA 2016: Understanding Revenue Administration \(imf.org\)](#)
- ✓ [ISORA 2018: Understanding Revenue Administration \(imf.org\)](#)
- ✓ [Raising Tax Revenue: How to Get More from Tax Administrations? \(imf.org\)](#)
- ✓ [Using Administrative Data to Enhance Policymaking in Developing Countries: Tax Data and the National Accounts \(imf.org\)](#)
- ✓ [Special Series of COVID-19 – 10 Notes](#) IMF, 2020
- ✓ [Revenue-administration-and-gender short note](#)
  - [Gender and Revenue Administration: Principles and Practices](#) Katherine Baer, Margaret Cotton, Elizabeth Gavin, Cindy Negus, Katrina R Williams August 2023 (developed from short note)
- ✓ [How to Design and Implement Property Tax Reforms](#) Martin Grote, Jean-Francois Wen, September 2024
- ✓ [Understanding Artificial Intelligence in Tax and Customs Administration](#) Joshua Aslett, Stuart Hamilton, Ignacio Gonzalez, David Hadwick, Michael A Hardy, November 2024

**Technical Notes and Book in Process**

- ❖ *Implementing Global Minimum Tax, Pillar 2*
- ❖ *Introducing the Framework for International Tax Administration Strengthening (FITAS)*, a self-assessment tool for revenue administrations to test their readiness for international tax issues
- ❖ *Governance Framework for Revenue Administration*
- ❖ *VAT design over the last 20 years*, current challenges, design issues, and possible policy solutions

**Other Published Products Benefiting from ISORA Data**

- [Quantifying the Revenue Yields from Tax-Administration Reforms](#) Hassan Adan, Jean-Marc B. Atsebi, Nikolay Gueorguiev, Jiro Honda, Manabu Nose, November 2023
- [Building Tax Capacity in Developing Countries](#) Juan Carlos Benitez, Mario Mansour, Miguel Pecho, Charles Vellutini

Source: IMF

### C. Coordination with Development Partners

**49. Coordination efforts between the IMF and its partners, highlighted the complexity and essential nature of collaborative approaches in CD.** These efforts demonstrated a commitment to leveraging collective expertise and resources to achieve more impactful and sustainable outcomes in capacity development across the globe. The importance and emphasis of partnering with development partners increased within the Fund while at the same time, RMTF monitoring increased reporting in this area. The combined emphasis resulted in improved coordination including structured coordination frameworks.

**50. The RMTF coordinated CD with a diverse array of development partners—over 39<sup>17</sup> spanning the period of the program.** Partners included other international organizations like the World Bank, AfDB,

<sup>17</sup> Addis Tax Initiative (ATI), Asian Development Bank (ADB), Agence Française de Développement (AFD), African Development Bank (AfDB), African Tax Administration Forum (ATAF), Belgium, Canada, Inter-American Center of Tax Administrations (CIAT), Circle of Reflection and Exchange of Tax Administration Managers (CREDAF), Denmark, Economic Community of West African States (ECOWAS), European Union

European Union (EU), United Nations Development Programme (UNDP), as well as regional organizations like the African Tax Administration Forum (ATAF), CIAT, and development partners from various countries. Coordination mechanisms varied from formal donor coordination committees and quasi-formal groups to bilateral engagements, aiming to avoid duplication of efforts, enhance synergy, and align capacity development support with unified reform agendas. This multifaceted coordination strategy underscored the importance of cohesive and targeted collaboration in achieving effective and sustainable development outcomes. The intensity and number of partners in which we cooperate, and coordinate has grown over the last seven years of the RMTF program. From this experience can be drawn several observations, see Box 1.

### Box 1. Observations Drawn from Coordination Efforts across Country Engagements

- **Diverse Partner Ecosystem:** The range of development partners involved in coordination efforts is diverse, encompassing international financial institutions, regional organizations, development partners, and specialized technical assistance providers. This diversity reflects the multifaceted nature of capacity development challenges and the need for varied expertise and resources to address them effectively.
- **Importance of Formal Coordination Mechanisms:** The establishment of formal coordination mechanisms, such as donor coordination committees, plays a critical role in harmonizing efforts among various stakeholders. These platforms facilitate regular communication, alignment of activities, and strategic planning to maximize the impact of development interventions.
- **Variability in Coordination Approaches:** Coordination efforts vary significantly across countries and regions, ranging from formal and quasi-formal to bilateral mechanisms. This variability indicates that coordination strategies are often tailored to the specific context, challenges, and preferences of the countries and partners involved, suggesting a degree of flexibility and adaptability in these efforts.
- **Emphasis on Avoiding Duplication and Enhancing Synergy:** A recurring theme across the coordination efforts is the importance of avoiding duplication of efforts and enhancing synergy among partners. This focus highlights the recognition of the limited resources available for development projects and the need to optimize their use by leveraging the strengths and comparative advantages of different partners.
- **Engagement by Country Authorities:** The involvement and engagement of the authorities in the coordination process are crucial. This engagement ensures that development efforts are aligned with national priorities and strategies, enhancing the ownership and sustainability of development outcomes.
- **Challenges in Coordination:** Challenges include potential overlaps in partner activities, differing priorities among stakeholders, and the complexity of aligning diverse initiatives towards a common goal. These challenges underscore the importance of effective coordination and the need for continuous dialogue and collaboration.
- **Coordination has a Cost:** Proper resources and effort are needed to effectively manage and communicate across the various stakeholders involved in CD. These costs are not always factored into the initial development of projects.

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(EU), Foundation for studies and Research on International Development (FERDI), Foreign, Commonwealth and Development Office, UK (FCDO), German Corporation for International Cooperation (GIZ), Her Majesty's Revenue and Customs, UK (HMRC), Inter-American Development Bank (IADB), International Organization for Migration (IOM), Intra-European Organisation of Tax Administrations (IOTA), Japan International Cooperation Agency (JICA), KfW Development Bank (KfW), Korean International Cooperation Agency (KICA), Luxembourg, The Netherlands, Norwegian Agency for Development Cooperation (NORAD), Norway Tax Administration (NTA), Organisation for Economic Co-operation and Development (OECD), Swiss State Secretariat for Economic Affairs (SECO), Swedish International Development Cooperation Agency (SIDA), Trade Mark East Africa (TMEA), United Nations Development Programme (UNDP), US Agency for International Development (USAID), US Treasury Office of Technical Assistance (UST-OTA), West African Economic and Monetary Union (WAEMU), West African Tax Administration Forum (WATAF), World Bank Group (WB), World Customs Organization (WCO), and the World Health Organization (WHO).

## D. Integrating Lessons Learned into the GPF

- 51. Lessons learned from the RMTF has been built into the design of its successor program—the GPF.** Some of lessons learned during the RMTF are provided in the following paragraphs, and Box 2. provides overarching lessons learned that informed the design of the GPF.
- 52. Through an integration of tax policy and revenue administration, the RMTF was a testing ground in which the Programmatic Country Centered Approach (PCCA) emerged and became the center piece for the GPF.** The MTRS is a framework that brings together a broad consensus on the level of revenue mobilization effort needed with the country's commitment, through political support and resourcing, to a steady and sustained implementation of a comprehensive reform of the tax system—also serving as a framework for coordinated CD financing to support technical assistance and training. The MTRS helped focus tax system reforms and became a vehicle that helped development partners coordinate efforts. As the MTRS was designed across ten RMTF beneficiary countries, it became clearer that integrating good spending design and implementation was critical to ensure the revenue collected was spent well.
- 53. Integration with IMF surveillance and lending improved reform traction and has emphasized in the GPF through the PCCA.** Over the course of the RMTF, the Fund increased the emphasis on integration of CD with surveillance and lending. This integration helped focus reforms on the most macro-critical areas and improved traction as CD became more integrated in the IMF policy discussions and notes. The increased integration also helped emphasize the political economy to help shape reform plans which a greater likelihood of traction in a country. RMTF project managers also coordinated work with the IMF Regional Capacity Development Centers (RCDC) and other departments to ensure alignment of objectives to leverage expertise within the Fund and integrated workplans.
- 54. The agility of the RMTF to adapt to the unique needs and priority shifts of individual countries through tailored approaches has been carried forward and enhanced in the GPF.** While the RMTF program had a structured approach, it proved its flexibility and adaptability to meet the unique needs of countries through a tailored approach. Most FCS countries required a more hands-on approach, and sequenced reforms over a longer period. While some country projects were designed, agreed, and endorsed with sometimes large CD plans over the medium-term, the projects could be either reduced in scope or closed and resources quickly reallocated to other country projects<sup>18</sup> when circumstances changed, as was the case in Myanmar.<sup>19</sup> During the pandemic crisis medium-term reform programs had to be put on hold while countries pivoted to address the short-term needs to maintain the tax system and fund social and health programs. Through the small projects, the RMTF supported the quick development of 10 COVID-19 notes to help tax systems navigate through new challenges as well as deploying remote delivery of CD. The GPF has carried over the agility of the RMTF, embedded in the PCCA.
- 55. The expansion of CD modalities, including increased presence in the field and blended CD delivery deployed through the RMTF has carried into the GPF.** The RMTF expanded the use of long-term experts, including three topical long-term experts working across multiple countries. LTX were especially impactful in hands-on delivery with FCS countries. In addition, the RMTF project managers partnered with IMF RCDCs to deliver integrated CD for countries, especially evident in AFRITAC Central and AFRITAC West. This approach not only capitalized on synergies across the programs, but also provided efficiencies in overall delivery. While the IMF moved to remote delivery of CD out of necessity during the pandemic, the opportunity was created to accelerate efficiencies through blending and/or sequencing in person and remote

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<sup>18</sup> With the endorsement of the RMTF Steering Committee.

<sup>19</sup> CD to Myanmar was suspended and the project closed in 2022.

delivery, as well as improving continued connections between project managers and experts with country officials between CD activities. These lessons are reflected in our continuing blended CD delivery model.

**56. The RBM framework was improved to better monitor reform progress and results and deploy timely adaptive measures.** Reporting by project managers improved over the course of the RMTF. The RBM framework was still fairly new in the IMF at the inception of the RMTF. Over time project managers became more adept at using the RBM reporting framework to plan and monitor progress. Some countries even used the IMF logframe to monitor the progress themselves such as Zimbabwe and Mongolia. The RBM helped project managers not only measure achievements, but also illuminated needed adjustments in the CD delivery plans. Early in the RMTF the IMF RBM was adjusted and this caused misalignments with the RMTF modules and program indicators, which created the need to manually report on progress across RMTF modules that did not exactly align with the RBM. This lesson provided insight into creating broader modules and indicators more aligned with the IMF reporting structure in the GPFP.

## Box 2. Integrating Lessons Learned from the RMTF into the GPFP

### Embedding the Programmatic Country Centered Approach (PCCA)

Expanding on the medium-term approach utilized in the RMTF, including the MTRS framework, the PCCA has anchored the CD design, delivery and governance:

- **Comprehensive CD Design:** From the RMTF model of the integration of two workstreams (Revenue Administration and Tax Policy), the GPFP has expanded across all public finance workstreams balancing the Revenue Component (Tax Policy, Revenue Administration and TADAT), with a new Spending Component that includes Expenditure Policy and Public Finance Management, including Macro-Fiscal. This continuation of the medium-term reform approach ensures a cohesive strategy across both components.
- **Dynamic and Agile CD Delivery:** The agility and responsiveness demonstrated in the RMTF have been effectively integrated into the GPFP. This ensures that CD is delivered in a coherent, well-structured, and sequential manner, leveraging a diverse range of interventions, modalities, and resources, all aimed at achieving the predetermined CD outcomes.
- **Enhanced CD Governance:** The governance framework established by the RMTF has been significantly improved within the GPFP through the introduction of a dedicated full-time Secretariat. This enhancement promotes greater oversight, fosters partnerships, and improves reporting mechanisms, ultimately leading to more effective CD delivery and sustainable reform outcomes.
- **Strengthening cooperation with other CD providers:** Over the last seven years, the RMTF has refined its collaborative modalities with other development partners. The GPFP is built on these foundations, enhancing cooperation and coordination to foster synergies and ensure that recipient country authorities receive well-coordinated CD support for their fiscal reform agendas.
- **Fostering Country Ownership:** The success of RMTF country projects hinged on the authorities' commitment and resource allocation for reforms, preventing project stagnation and facilitating desired outcomes. The GPFP reinforces this principle of country ownership by embedding structures that promote commitment and engagement throughout the project lifecycle, employing a whole-of-government approach across public finance workstreams.

## Enhanced Modalities of CD Delivery

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- **Adaptation of Delivery Modalities:** In response to the pandemic crisis, the RMTF adapted its delivery modalities to ensure continuity. Although fully remote delivery is not ideal, the experience yielded valuable lessons that have been integrated into the GPFP. This includes the implementation of remote delivery, online training, a blended approach combining in-person and remote formats, and mechanisms to sustain CD engagement through ongoing remote communication with country authorities.
- **Innovative Training Solutions:** Online training, webinars, and peer-to-peer learning became essential lifelines for countries during the pandemic, proving to be efficient and effective modalities for CD. Programs such as VITARA and RFax gained popularity, establishing foundational knowledge that was further developed through direct CD initiatives. The VAT and GovTech webinars received positive feedback, while subsequent in-person peer-to-peer workshops fostered greater ownership among participating countries. The GPFP will continue to refine and expand these modalities to support individual country reforms and extend the reach of CD beyond country-specific projects.
- **Strengthened Engagement through LTX:** The LTX, supported by the RMTF (both regional and country-level), enabled more seamless engagement with country authorities during the pandemic. The RMTF effectively leveraged LTX assets in the field to maintain momentum for reform initiatives. The GPFP, as the primary CD program for FAD, has strategically designed the integration and utilization of all FAD assets within countries to facilitate the implementation of the comprehensive reform plans developed and managed through the GPFP.

## Expanding the Use of Diagnostic Tools

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- **Enhanced Diagnostic Tool Deployment:** The TADAT and RA-GAP Analysis tools utilized during the RMTF played a crucial role in helping countries identify weaknesses and gaps, which facilitated the design and prioritization of necessary reforms. Although these tools were introduced early in the RMTF program, there were limited opportunities for follow-up diagnostics to assess improvements. The GPFP will not only continue to deploy these tools, along with additional ones through the spending component (e.g., PIMA), but it will also implement follow-up assessments and diagnostics. This approach will enable countries to measure their progress and effectively re-prioritize reforms as needed.

## Integration

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- **Strengthened Integration:** During the RMTF period, the integration of Capacity Development (CD) with IMF surveillance and lending processes significantly improved, as the IMF prioritized aligning CD efforts with Fund programs. The GPFP further enhances this focus by placing even greater emphasis on ensuring that CD initiatives are aligned with IMF country strategies. Additionally, it emphasizes comprehensive reporting on the macro-fiscal impacts of reform measures, thereby reinforcing the interconnectedness of CD and broader macro-economic policies.

## Cross-Cutting Priorities

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- **Emerging Priority Areas:** Throughout the implementation of the RMTF, several priority areas emerged that were not explicitly outlined in its original design, notably gender, as well as climate-related issues concerning DRM. Although digitalization was recognized as an important enabler of core processes, its significance became even more pronounced during the pandemic crisis, highlighting the need for adaptive strategies. The GPFP has effectively integrated and prioritized these cross-cutting themes—climate, gender and inclusion, and GovTech—within country-specific Capacity Development (CD) initiatives. This integration extends to analytical work and the development and deployment of relevant tools, ensuring that these critical issues are consistently addressed in all facets of CD efforts.



### III. FINANCIAL REPORT

**57. The final agreed contributions to the RMTF amount to US\$82.9 million.** Overall contributions received as of October 31, 2024, amounted to US\$81.5 million, and combined with the interest earned of US\$2.0 million, a total of US\$83.5 million has been received into the subaccount (please refer to Table 7). The difference between the total agreed amount and the total contribution received is attributable to the exchange rate on dates when the LOU was signed compared to the receipt of each installment into the RMTF account.

**Table 7. Financial Contributions, as of October 31, 2024**  
(in millions of US\$)

Agreement/Amendment Information					Contribution Received		Contribution Expected (U.S. Dollars)	
Partners	Signed Date	Currency	Amount	U.S.Dollars	Agreement Currency	U.S.Dollars	Requested	Future Contributions
<b>Partners</b>								
Australia	May 5, 2016	AUD	10.6	7.9	10.6	7.7	-	-
Belgium	September 29, 2017	EUR	9.0	10.3	9.1	10.4	-	-
Denmark	December 11, 2019	DKK	35.0	5.5	35.0	5.3	-	-
European Commission	Oct. 5, 2018 and Jun. 10, 2021	EUR	12.5	14.3	11.7	14.2	-	-
France	October 7, 2020	EUR	5.5	6.5	5.5	6.1	-	-
Germany	December 18, 2017	EUR	1.5	1.6	1.5	1.7	-	-
Japan	Feb. 1, 2017 and Dec. 6, 2017	USD	10.1	10.1	10.1	10.1	-	-
Korea	July 28, 2017	USD	1.0	1.0	1.0	1.0	-	-
Luxembourg	December 1, 2016	EUR	2.5	2.6	2.5	2.8	-	-
Netherlands	October 7, 2016	USD	5.0	5.0	5.0	5.0	-	-
Norway	July 5, 2018	NOK	43.0	5.3	43.0	5.0	-	-
Sweden	April 19, 2018	SEK	40.0	4.8	40.0	4.4	-	-
Switzerland	October 8, 2016	CHF	7.0	7.1	7.0	7.0	-	-
United Kingdom	June 20, 2019	GBP	0.8	1.0	0.8	1.0	-	-
<b>Total</b>				<b>82.9</b>		<b>81.5</b>	-	-

**58. The cash flow position was satisfactory.** Table 8 outlines the cash flow details, indicating that the funds were exhausted by the end of the phase.

**Table 8. Cash Flow, as of October 31, 2024**  
(in thousands of US\$)

Partner	FY2017 FY1	FY2018 FY2	FY2019 FY3	FY2020 FY4	FY2021 FY5	FY2022 FY6	FY2023 FY7	FY2024 FY8	FY2025 FY9	Total
<b>Contributions</b>	<b>14,204</b>	<b>14,369</b>	<b>20,834</b>	<b>11,574</b>	<b>11,185</b>	<b>4,831</b>	<b>3,672</b>	<b>835,231</b>	<b>-</b>	<b>81,504</b>
Australia	450	1,483	2,928	-	1,306	1,522	-	-	-	7,689
Belgium	3,274	3,598	1,700	-	1,784	-	-	-	-	10,355
Denmark	-	-	1,552	3,705	-	-	-	-	-	5,257
European Commission	-	-	8,210	1,965	2,111	1,062	-	835	-	14,183
France	-	-	-	-	2,408	-	3,672	-	-	6,081
Germany	436	695	229	334	-	-	-	-	-	1,695
Japan	5,062	5,000	-	-	-	-	-	-	-	10,062
Korea	-	1,000	-	-	-	-	-	-	-	1,000
Luxembourg	531	578	564	554	594	-	-	-	-	2,820
Netherlands	1,000	1,000	1,000	1,000	-	1,000	-	-	-	5,000
Norway	-	-	2,487	-	1,245	1,247	-	-	-	4,978
Sweden	-	-	1,162	2,081	1,192	-	-	-	-	4,435
Switzerland	3,451	1,014	1,003	1,500	-	-	-	-	-	6,968
United Kingdom	-	-	-	434	546	-	-	-	-	980
<b>Interest Earned</b>	<b>32</b>	<b>210</b>	<b>507</b>	<b>421</b>	<b>2</b>	<b>17</b>	<b>529</b>	<b>309</b>	<b>6</b>	<b>2,033</b>
<b>Total Cash Available</b>	<b>14,236</b>	<b>14,578</b>	<b>21,341</b>	<b>11,995</b>	<b>11,187</b>	<b>4,848</b>	<b>4,201</b>	<b>1,144</b>	<b>6</b>	<b>83,537</b>
<b>Expenses Paid<sup>1/</sup></b>	<b>245</b>	<b>11,505</b>	<b>13,739</b>	<b>14,952</b>	<b>10,485</b>	<b>8,996</b>	<b>13,437</b>	<b>10,037</b>	<b>141</b>	<b>83,537</b>
<b>Cash Balance</b>	<b>13,991</b>	<b>17,064</b>	<b>24,667</b>	<b>21,709</b>	<b>22,412</b>	<b>18,264</b>	<b>9,028</b>	<b>135</b>	<b>0</b>	

<sup>1/</sup>Expenses paid include the 7% TFM.

**59. The overall budget execution rate as of October 31, 2024, is 100 percent.** The program was extended through end-October 2024 to expend all final funds as projects and activities transitioned into the GPFP. The execution progress of RMTF projects is shown in Table 9. In FY24, the program implementation remained robust.



**Table 9. Program Financial Status as of October 31, 2024**  
(in thousands of US\$)

Program	Latest Approved Budget	FY17 Expenses	FY18 Expenses	FY19 Expenses	FY20 Expenses	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Expenses	FY25 Expenses	Total Expenses <sup>W</sup>	Execution (%)
<b>Technical Assistance</b>	<b>72,543</b>	<b>13</b>	<b>10,546</b>	<b>12,635</b>	<b>13,928</b>	<b>8,901</b>	<b>7,240</b>	<b>10,922</b>	<b>8,379</b>	<b>(19)</b>	<b>72,543</b>	<b>100%</b>
African Countries	398	-	-	-	-	-	-	12	386	0.1	398	100%
Angola	748	-	-	-	271	240	199	37	-	-	748	100%
Angola (new)	602	-	-	-	-	-	-	310	292	-	602	100%
Benin	726	-	199	263	264	-	-	-	-	-	726	100%
Benin (new)	462	-	-	-	-	192	124	27	119	-	462	100%
Bolivia	747	-	234	277	155	82	-	-	-	-	747	100%
Bolivia (new)	718	-	-	-	-	-	201	260	257	-	718	100%
Burkina Faso	136	-	-	-	-	91	20	25	-	-	136	100%
Cabo Verde	2,085	-	286	302	391	259	271	441	135	-	2,085	100%
CEMAC - Com. Econ. Mon. AFR Ce	1,975	-	200	273	142	235	205	625	295	-	1,975	100%
Central African Republic	678	-	192	202	122	58	5	91	8	-	678	100%
Chad	1,013	-	-	203	328	424	58	-	-	-	1,013	100%
Comoros	161	-	-	-	-	-	-	-	161	-	161	100%
Congo, Democratic Republic Of	534	-	-	208	231	40	30	24	2	-	534	100%
Cote d'Ivoire	2,081	-	364	387	469	323	323	206	8	-	2,081	100%
East African Community	1,454	-	265	172	94	6	33	660	224	-	1,454	100%
Ethiopia	2,347	-	359	536	769	274	165	233	10	-	2,347	100%
Georgia	3,075	-	683	908	803	679	2	-	-	-	3,075	100%
Ghana	848	-	-	-	-	171	233	306	138	-	848	100%
Guatemala	1,314	-	650	452	107	106	-	-	-	-	1,314	100%
Guinea	392	-	41	162	180	8	-	-	-	-	392	100%
Guinea Bissau	2,604	-	379	393	259	247	266	528	531	-	2,604	100%
Haiti	606	-	292	152	131	31	-	-	-	-	606	100%
Honduras	947	-	261	386	244	56	-	-	-	-	947	100%
Honduras (new)	683	-	-	-	-	25	235	199	223	1	683	100%
Kenya (new)	704	-	-	-	-	-	309	235	160	-	704	100%
Kingdom Of Eswatini	1,235	-	253	252	357	19	76	278	-	-	1,235	100%
Lebanon	469	-	-	-	-	-	-	38	431	(1)	469	100%
Liberia	1,941	-	668	638	156	50	396	33	-	-	1,941	100%
Liberia (new)	453	-	-	-	-	-	-	328	125	-	453	100%
Malawi	2,803	-	-	-	305	459	458	787	795	(1)	2,803	100%
Mali	1,494	-	190	314	242	219	223	160	153	(6)	1,494	100%
Mauritania	1,346	-	195	203	89	131	118	384	240	(14)	1,346	100%
Mongolia	3,810	-	1,196	1,162	1,472	(21)	-	-	-	-	3,810	100%
Mongolia (new)	2,867	-	-	-	-	788	746	754	579	-	2,867	100%
Myanmar	5,131	1	1,888	1,212	1,322	728	(20)	-	-	-	5,131	100%
Pakistan	12	-	-	-	-	1	12	-	-	-	12	100%
Papua New Guinea	3,074	-	-	1,015	1,330	629	100	-	-	-	3,074	100%
Paraguay	1,470	-	347	572	546	6	-	-	-	-	1,470	100%
Paraguay (new)	1,350	-	-	-	-	156	248	656	291	-	1,350	100%
Philippines	117	-	-	-	40	-	4	1	72	-	117	100%
Rwanda	1,396	-	-	-	124	412	147	409	305	-	1,396	100%
Sao Tome and Principe	1,027	-	298	295	331	104	-	-	-	-	1,027	100%
Sao Tome and Principe (new)	372	-	-	-	-	38	85	189	61	-	372	100%
Senegal	1,254	-	438	671	145	-	-	-	-	-	1,254	100%
Senegal (new)	1,943	-	-	-	539	592	587	223	2	-	1,943	100%
Senegal/Cameroon/Rwanda	756	-	-	-	-	-	-	318	438	-	756	100%
Sierra Leone	1,339	-	223	206	172	205	109	336	88	-	1,339	100%
Sri Lanka	1,312	12	385	593	319	2	-	-	-	-	1,312	100%
Strengthen VAT collection in Chad	1,606	-	-	-	-	-	426	552	628	-	1,606	100%
Tunisia	206	-	-	-	-	-	-	43	162	1	206	100%
Uzbekistan	4,599	-	-	194	1,226	724	792	950	713	-	4,599	100%
WAEMU: West African Eco/Monetar	152	-	62	34	57	-	-	-	-	-	152	100%
Zambia Revenue Administration (RMTF)	171	-	-	-	-	-	-	-	171	-	171	100%
Zimbabwe	801	-	-	-	195	113	53	266	175	-	801	100%

**Table 9. Program Financial Status as of October 31, 2024 (continued)**  
(in thousands of US\$)

Program	Latest Approved Budget	FY17 Expenses	FY18 Expenses	FY19 Expenses	FY20 Expenses	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Expenses	FY25 Expenses	Total Expenses <sup>1/</sup>	Execution (%)
<b>COVID-19 Rapid Response Program</b>	<b>167</b>	-	-	-	-	-	<b>167</b>	<b>0</b>	-	-	<b>167</b>	<b>100%</b>
COVID-19 Rapid Response Program	167	-	-	-	-	-	167	0	-	-	167	100%
<b>Training</b>	<b>3,793</b>	-	<b>72</b>	<b>296</b>	<b>233</b>	<b>780</b>	<b>1,036</b>	<b>771</b>	<b>581</b>	<b>24</b>	<b>3,793</b>	<b>100%</b>
Revenue Forecasting Capacity	623	-	72	270	101	88	33	50	7	-	623	100%
Revenue Administration Training	26	-	-	26	-	-	-	-	-	-	26	100%
Electronic Tax Administration Capacity Training (VITARA)	3,111	-	-	-	132	658	1,003	721	574	24	3,111	100%
Translation of VGAPx online course	33	-	-	-	-	33	0	-	-	-	33	100%
<b>Research Projects</b>	<b>2,996</b>	-	<b>501</b>	<b>408</b>	<b>421</b>	<b>401</b>	<b>169</b>	<b>470</b>	<b>614</b>	<b>13</b>	<b>2,996</b>	<b>100%</b>
Analysis and Dissemination	2,325	-	495	354	224	278	181	309	490	(5)	2,325	100%
Expenditures	54	-	6	48	-	-	-	-	-	-	54	100%
Autonomy in Revenue Administration	313	-	-	6	197	123	(12)	-	-	-	313	100%
Administration	133	-	-	-	-	-	-	87	46	-	133	100%
HTN Property Tax T1	78	-	-	-	-	-	-	74	4	-	78	100%
WoRLD	92	-	-	-	-	-	-	-	74	17	92	100%
<b>Workshops</b>	<b>125</b>	-	<b>53</b>	-	-	<b>72</b>	-	-	-	-	<b>125</b>	<b>100%</b>
West Africa: Workshop (RMTF)	53	-	53	-	-	-	-	-	-	-	53	100%
Global VAT Conference	72	-	-	-	-	72	-	-	-	-	72	100%
<b>Scoping Missions</b>	<b>1,994</b>	<b>212</b>	<b>154</b>	<b>234</b>	<b>199</b>	<b>79</b>	<b>67</b>	<b>856</b>	<b>192</b>	-	<b>1,994</b>	<b>100%</b>
Angola Scoping visit	2	-	-	-	-	-	-	2	-	-	2	100%
Burundi	115	-	-	-	-	-	-	115	-	-	115	100%
Bolivia (one-off)	27	-	-	-	-	27	-	-	-	-	27	100%
Burkina Faso Scoping Visit	95	-	-	-	95	-	-	-	-	-	95	100%
Cambodia Scoping Visit	108	-	108	-	-	-	-	-	-	-	108	100%
Central African Republic Scoping Visit	35	35	-	-	-	-	-	-	-	-	35	100%
Cameroon TP diagnostics	131	-	-	-	-	-	-	131	-	-	131	100%
Congo, DRC Scoping Visit	30	-	30	-	-	-	-	-	-	-	30	100%
RMTF scoping mission Comoros	126	-	-	-	-	-	-	126	-	-	126	100%
Guinea Scoping Visit	27	27	-	-	-	-	-	-	-	-	27	100%
RMTF scoping visit	48	-	-	-	-	-	-	48	-	-	48	100%
Honduras	75	-	-	-	-	-	-	75	-	-	75	100%
Haiti Scoping Visit	50	-	-	49	1	-	-	-	-	-	50	100%
Haiti Scoping Visit (RMTF)	145	-	-	-	-	-	-	6	140	-	145	100%
Madagascar	82	-	-	-	-	-	-	77	5	-	82	100%
(RMTF)	133	-	-	-	-	-	-	138	(5)	-	133	100%
Rwanda Scoping Visit	103	-	-	47	55	-	-	-	-	-	103	100%
Sao Tome and Principe Scoping Visit	71	59	12	-	-	-	-	-	-	-	71	100%
Sri Lanka Scoping Visit	95	91	4	-	-	-	-	-	-	-	95	100%
Zimbabwe Scoping Visit	186	-	-	138	48	-	-	-	-	-	186	100%
Kenya: One-off support FY21	67	-	-	-	-	52	15	-	-	-	67	100%
Cameroon Scoping Visit (RMTF)	51	-	-	-	-	-	52	(2)	-	-	51	100%
Tajikistan Scoping Visit	139	-	-	-	-	-	-	139	-	-	139	100%
WAEMU Scoping Mission (RMTF)	52	-	-	-	-	-	-	-	52	-	52	100%
<b>Small Projects</b>	<b>351</b>	-	-	-	<b>41</b>	<b>90</b>	<b>39</b>	<b>47</b>	<b>135</b>	-	<b>351</b>	<b>100%</b>
Building revenue administration capacity to manage international tax risks and TP	45	-	-	-	10	54	(18)	-	-	-	45	100%
Gender and Tax Administration	50	-	-	-	31	19	-	-	-	-	50	100%
VAT webinars FY22	30	-	-	-	-	17	12	-	-	-	30	100%
RMTF Digitalization Webinars	50	-	-	-	-	-	45	5	-	-	50	100%
VAT Book (RMTF)	50	-	-	-	-	-	-	42	8	-	50	100%
How to tool for Pillar II global minimum tax	48	-	-	-	-	-	-	-	48	-	48	100%
TNM on Artificial Intelligence for Revenue	49	-	-	-	-	-	-	-	49	-	49	100%
	30	-	-	-	-	-	-	-	30	-	30	100%
<b>Administrative/Governance Cost</b>	<b>1,568</b>	<b>20</b>	<b>179</b>	<b>166</b>	<b>131</b>	<b>162</b>	<b>279</b>	<b>371</b>	<b>137</b>	<b>124</b>	<b>1,568</b>	<b>100%</b>
RMTF General Program Management	1,568	20	179	166	131	162	279	371	137	124	1,568	100%
	<b>83,537</b>	<b>245</b>	<b>11,505</b>	<b>13,739</b>	<b>14,952</b>	<b>10,485</b>	<b>8,996</b>	<b>13,437</b>	<b>10,037</b>	<b>141</b>	<b>83,537</b>	<b>100%</b>
of which Trust Fund Management Fee	5,465	16	753	899	978	686	589	879	657	9	5,465	

<sup>1/</sup> Expenses as of October 31, 2024

60. Table 10 provides a listing of budget adjustments that were completed in the final months of the RMTF program.

**Table 10. Completed Budget Adjustments for Information, as of October 31, 2024**  
(in thousands of US\$)

Country (Program)	Description	Working Budget in April 2024	Budget Changes	Current Working Budget
African Countries	Administrative budget revision	398	0.1	398
Angola (new)	Administrative budget revision	603	(0.4)	602
Ghana	Administrative budget revision	848	(0.1)	848
Honduras (new)	Administrative budget revision	681	1	683
Lebanon	Administrative budget revision	473	(4)	469
Liberia (new)	Administrative budget revision	453	(0.3)	453
Mali	Administrative budget revision	1,500	(6)	1,494
Mauritania	Administrative budget revision	1,360	(14)	1,346
Malawi	Administrative budget revision	2,804	(1)	2,803
Tunisia	Administrative budget revision	206	0.4	206
Zimbabwe	Administrative budget revision	839	(38)	801
Electronic Tax Administration Capacity Training (VITARA)	Administrative budget revision	3,087	24	3,111
RA-FIT/ISORA: Data Gathering, Analysis and Dissemination	Administrative budget revision	2,330	(5)	2,325
WoRLD	Administrative budget revision	118	(26)	92
Haiti Scoping Visit (RMTF)	Administrative budget revision	145	(0.1)	145
RMTF General Program Management	Administrative budget revision	1,449	120	1,568
<b>Total</b>			<b>50</b>	