DISCUSSION PAPER

NORAD REPORT 3/2020



Reforms of Tax Administration and Systems:

A Mapping of Current Analytical Tools and Frameworks

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This report is prepared for Norad as part of a bilateral agreement with the Norwegian Tax Administration under the Tax for Development program. The objective of this report is to do a systematic mapping of various aspects of a selection of analytical tools and frameworks developed to support tax administrations and tax system reforms. I would like to thank all assessment tool owners and tax administrations who have willingly shared information and experiences, which together form the most important source of information for this report. I would also like to thank Alan Robidoux (Senior Advisor United States Treasury Office), Marco Salm (Adviser at Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ)) and Duncan Cleary (Assistant Director – Transfer Pricing Branch, Revenue – Irish Tax and Customs) for constructive comments on earlier drafts. Points of view, possible errors or misinterpretations rest entirely with the author.

Contents

ΑŁ	obreviation	ns	4		
1	Background5				
2	Tools a	nd frameworks designed to support tax administrations	7		
3	Survey	on tools and frameworks developed to support tax reforms	8		
4	Revenu	ue Administration analytical assessment tools	9		
	4.1 OEC	D Maturity Models	9		
	4.1.1	Assessment modalities	10		
	4.1.2	Coverage and costs	10		
	4.1.3	Transparency and dissemination of results	11		
	4.1.4	Prerequisite and subsequent engagements	11		
	4.2 Rev	enue Administration Gap Analysis Program	12		
	4.2.1	Assessment modalities	12		
	4.2.2	Coverage and costs	12		
	4.2.3	Transparency and dissemination of results	12		
	4.2.4	Prerequisite and subsequent engagements	13		
	4.3 Tax	Administration Diagnostic Assessment Tool	14		
	4.3.1	Assessment process and modalities	14		
	4.3.2	Coverage and costs	15		
	4.3.3	Ownership and transparency	15		
	4.3.4	Prerequisite and subsequent engagements	16		
	4.4 Tax	Administration Fiscal Blueprints	17		
	4.4.1	Assessment modalities	17		
	4.4.2	Coverage and costs	18		
	4.4.3	Transparency and dissemination of results	18		
	4.4.4	Prerequisite and subsequent engagements	18		
	4.5 Tax	DIAMOND	19		
	4.5.1	Assessment modalities	19		
	4.5.2	Coverage and costs	20		
	4.5.3	Transparency and dissemination of results	20		
	4.5.4	Prerequisite and subsequent engagements	20		
5	Data co	ollection and reporting tools	22		
	5.1 ATA	F African Tax Outlook Project	22		

	5.1.1	Coverage and costs	24
	5.1.2	Transparency and dissemination of results	24
	5.2 ATI	Indicators	25
	5.2.1	Coverage and costs	25
	5.2.2	Transparency and dissemination of results	25
	5.3 The	International Survey on Revenue Administration (ISORA)	26
	5.3.1	Coverage and costs	27
	5.3.2	Transparency and dissemination of results	27
5.4 USAID Collecting Taxes Database (CTD)			29
	5.4.1	Coverage and costs	29
	5.4.2	Transparency and dissemination of results	29
ŝ	Conclu	sions and recommendations	31
7	Append	dix. Survey Template	33

Abbreviations

ATAF African Tax Administration Forum

ATI Addis Tax Initiative
ATO African Tax Outlook

AU African Union

CBN Capacity Building Network
CD Capacity Development

CIAT Inter-American Center of Tax Administrations

CTD Collecting Taxes Database

DRM Domestic Resource Mobilization

FB Tax Administration Fiscal Blueprints

FTA Forum on Tax Administration

IMF International Monetary Fund

IOTA Intra-European Organization of Tax Administrations
ISORA International Survey on Revenue Administration

MOU Memorandum of Understanding

MoFPED Ministry of Finance Planning and Development

Norad Norwegian Agency for Development Cooperation

NTA Norwegian Tax Administration

NRA The Polish National Revenue Administration

OECD Organization for Economic Co-operation and Development

PCT Platform for Collaboration on Tax

PEFA Public Expenditure and Financial Accountability Framework

RA-GAP Revenue Administration Gap Analysis Program

RMTF Revenue Mobilization Thematic Fund

SUNAT The Peruvian Tax Administration

TADAT Tax Administration Diagnostic Assessment Tool

Tax DIAMOND Development of Implementation And Monitoring Directives for tax reform

TfD Tax for Development

TWG Technical Working Group
URA Uganda Revenue Authority

USAID United States Agency for International Development

WB World Bank