



**Revenue
Service**

Measurement of Progress on DRM

Tbilisi

2017



Measurement

**Internal
Evaluation**

**External
Evaluation**

Challenges

1. Is evaluation accepted/rec
ognized
2. Is
evaluation/i
ndicator
relevant



Internal Evaluations

PFM PLAN

Strategy/Action Plan

AA action Plan

Interlinked Actions

**Revenue Statistics,
numbers, quality**

**Adoption of
Regulations**

Reports

**Strength in
Numbers???**
??



External evaluation

- Rankings (DB)
- Blueprints (e.g EU)
- Survey
- Assessment

Challenges: Not always covers the whole operational cycle of the tax administration

Acceptance ??



TADAT GEORGIA

Assessment in 2016

Weaknesses

- Organization-wide weaknesses in operational planning and performance monitoring.
- Lack of control of the tax register.
- Low filing compliance rates with inadequate follow-up of non-filers.
- Serious flaws in the design and operation of the VAT refund system with consequent accumulation of unpaid VAT credits.
- Very restricted access to bank account data.
- Large and growing stock of old and uncollectible arrears.
- No focus on institutional risks.
- General failure to evaluate impact of initiatives (satisfaction surveys, impact of audit and compliance mitigation programs).

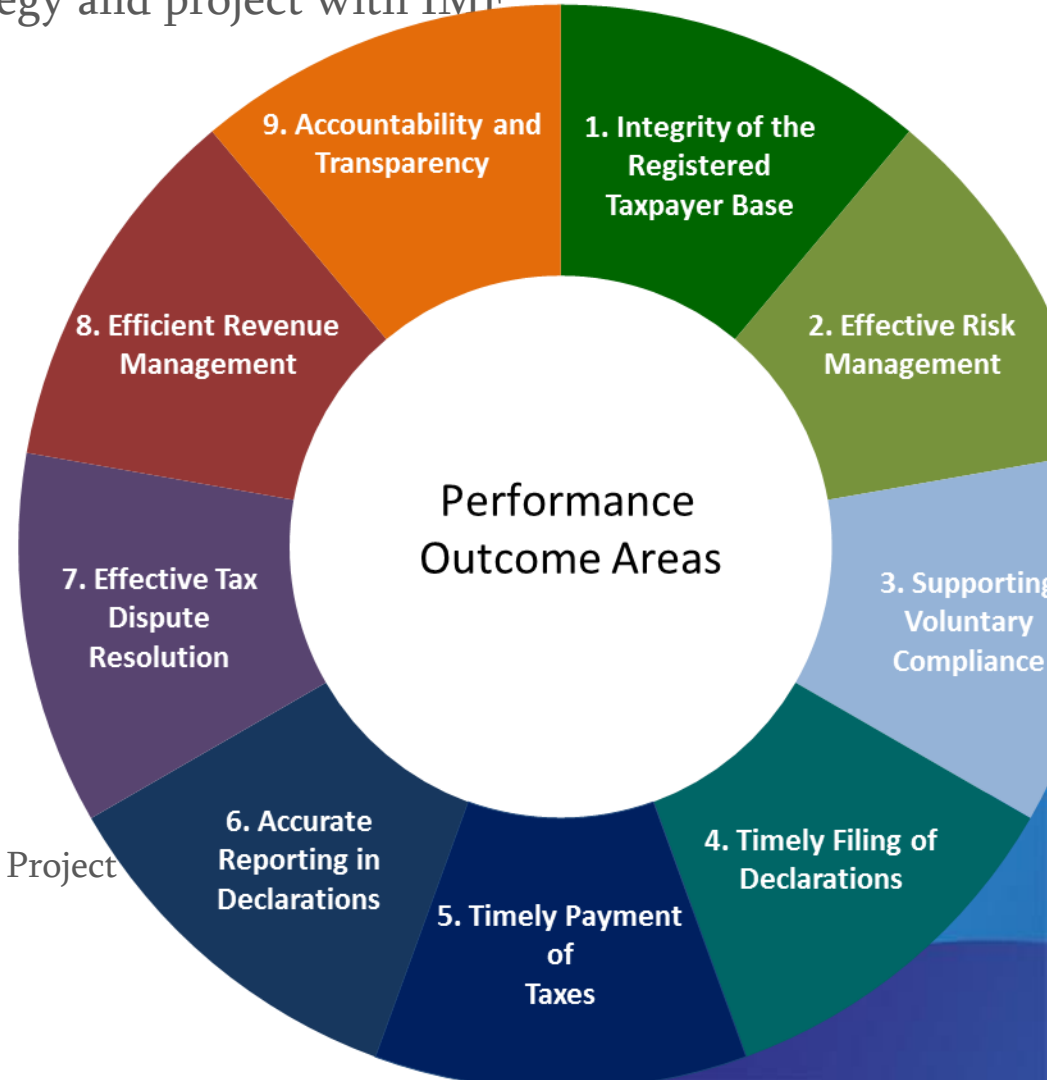
Strength

- Extensive use of modern information technology (IT) applications (taxpayer portal, e-filing, e-payment, tablets for district tax officers).
- Good taxpayer service record (call center, service centers, privé).
- Willingness to embrace innovation.
- Effective advance payment system.
- Emerging focus on compliance risk assessment and management.
- Good engagement with taxpayers (public rulings, open door days, student education program).
- Simplified systems for small taxpayers.
- Accessible and independent dispute resolution mechanism.



TADAT Georgia 2016

- Served as a Basis for the new Strategy and project with IMF



TADAT as a Measurement indicator for the new Project

Thank you!

