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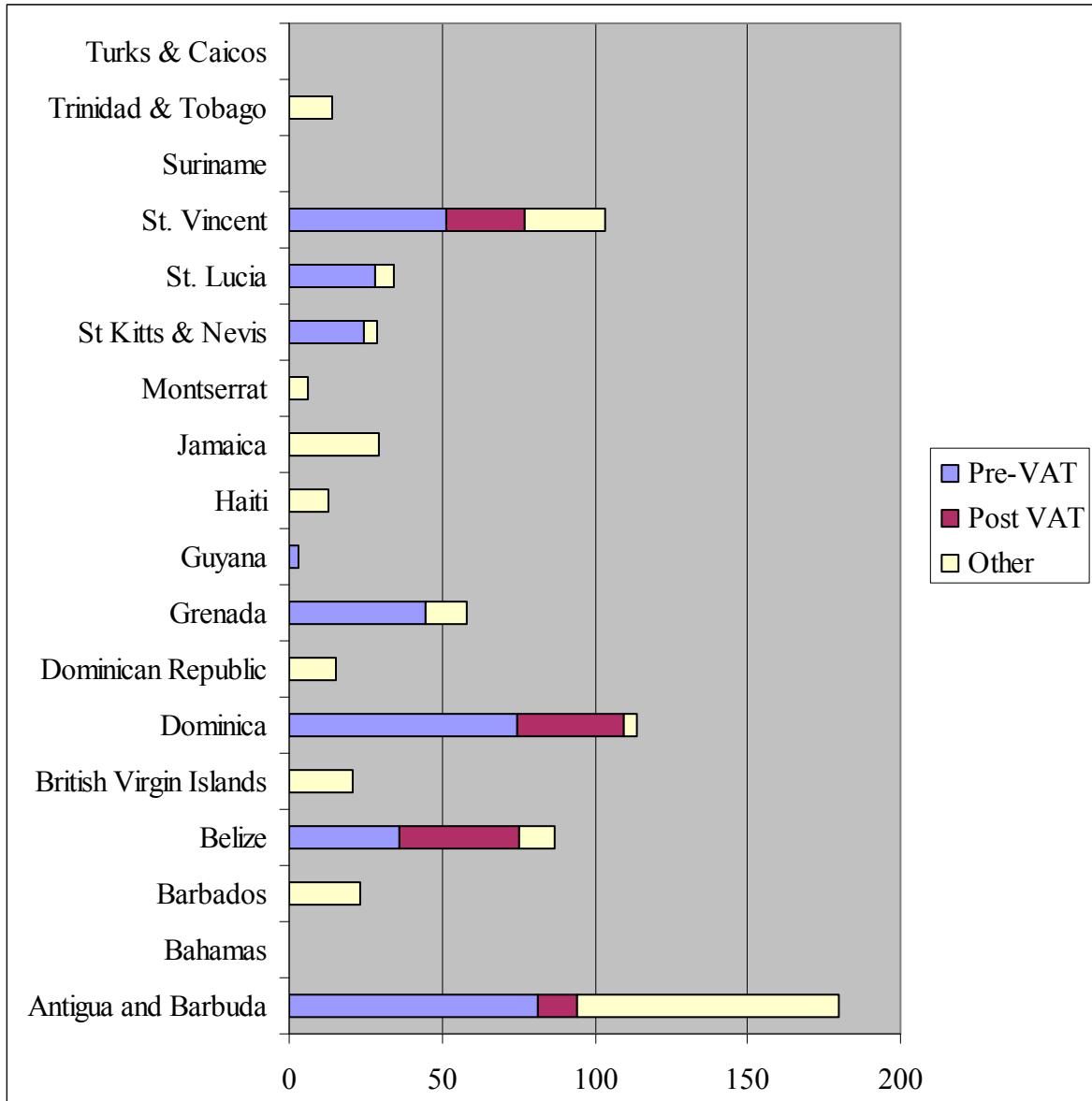
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Appendix I – Chart - TA Weeks Overview

Focused Assessment of CARTAC's VAT Programme

Summary of TA weeks by Country for the period
January 2005 to October 2008

Appendix II - Table - Estimated Dollars by Country

Focused Assessment of CARTAC's VAT Programme

Summary Comparative Estimates¹ of Money expended on TA by Country January 2005 to October 2008

Countries	\$ Expended Pre-VAT	\$ Expended Post VAT	\$ Expended Other	Total
Antigua and Barbuda	952700	145000	464680	1,562,380
Bahamas	-	-	-	
Barbados	-	-	282000	282,000
Belize	422000	470000	138000	1,030,000
British Virgin Islands	-	-	241000	241,000
Dominica	603643	412500	48000	1,064,143
Dominican Republic	-	-	180000	180,000
Grenada	533800	-	156000	689,800
Guyana	36000	-	-	36,000
Haiti	-	-	156000	156,000
Jamaica	-	-	354000	354,000
Montserrat	-	-	72000	72,000
St Kitts & Nevis	291000	-	48000	339,000
St. Lucia	336000	-	72000	408000
St. Vincent	618000	306000	318000	1,242,000
Suriname	-	-	-	0
Trinidad & Tobago	-	-	168000	168,000
Turks & Caicos	-	-	-	
	3,793,143	1,333,500	2,697,680	7,824,323
	48%	18%	34%	100%
VAT Related \$		66%		
Other \$		34%		

¹ This is a comparison of money expended using average costs per week for Regional Experts and from the Panel of Experts and may differ from actual as a standard cost was used for the entire period.

Appendix III - Table - Estimated TA Weeks by Country

**Focused Assessment of CARTAC's VAT Programme
Short-term² TA weeks by Country from January 2005 to October 2008**

Countries	Pre-VAT	Post VAT	Other	Total
Antigua and Barbuda	81.6	12.5	86	180.1
Bahamas	-	-	-	-
Barbados	-	-	23.5	23.5
Belize	36	39.5	11.5	87
British Virgin Islands	-	-	20.5	20.5
Dominica	74.5	35	4	113.5
Dominican Republic	-	-	15	15
Grenada	44.9	-	13	57.9
Guyana	3	-	-	3
Haiti	-	-	13	13
Jamaica	-	-	29.5	29.5
Montserrat	-	-	6	6
St Kitts & Nevis	24.5	-	4	28.5
St. Lucia	28	-	6	34
St. Vincent	51.5	25.5	26.5	103.5
Suriname	-	-	-	-
Trinidad & Tobago	-	-	14	14
Turks & Caicos	-	-	-	-
	344	112.5	272.5	729
	49%	18%	33%	100%
VAT Related TA	63%			
Other	37%			
Total	100%			

² Time expended includes time by peripatetic advisor time

Appendix IV - Table – Seminars and Estimated Costs

Regional Seminars*	Cost	Date
OECS regional Customs support	**	Jan-05
VAT systems workshop	**	Apr-06
SIGTAS Administrator conference	**	Aug-06
Revenue Authorities		Dec-06
Top 10 Non-compliance topics	72,258***	Aug-07
Payroll Audit		Sep-07
Regional IT workshop	280,000****	May-08
* Reviewed reports indicate the above seminars were "Regional" however some events may have been country specific with seats provided to other countries to attend.		
** Costs are difficult to determine as costs are not necessarily aggregated in this manner while the name of the instructor / facilitator is necessary to determine their cost. In addition the cost may be accounted for by a specific donor.		
*** this cost excludes the presenter / facilitator		
**** Some countries have not submitted claims for reimbursement.		

Appendix V - Table – Country TA allocation and cost estimate

CARTAC Tax and Custom Program								
January 2005 - December 2008								
Country	Expert	TA Topic	Pre-VAT	Post-VAT	Other	TA Duration	TA Cost	
Antigua and Barbuda								
		Cntr for Mgmt Dev	Change Mgmt	x			1	12000
		Cntr for Mgmt Dev	Train Trainers	x			1	12000
		Hutton	VAT Sensitivity	x			2	24000
		Dowe	VAT Basic Training	x			1	7000
		van der Heeden	Assist VAT Quest & White paper	x			2	24000
		van der Heeden	VAT for Cabinet	x			1	12000
		Regional expert	Assist PAYE Audit			x	2	14000
		Murphy/Dowe	Basic VAT Course	x			1.5	18000
		Hutton	VAT sensitivity	x			1	12000
		Reid	Customs assessment	x			1	12000
		IMF Legal	VAT Law Drafting	x			1	12000
		Reid	Customs renewal			x	4	48000
		IMF Legal	Income Tax law review			x	1	12000
	Zachariah	Migration to ASYCUDA			x	1	7000	
	Miller	PIT, Excise, ABST info & drafting	x			1	12000	
	Reid	Customs reform plan			x	3	36000	
	Regional	SIGTAS for PIT			x	2	14000	
	Fisher	ABST & PIT assistance	x			7	84000	
	Reid	Customs reform Plan			x	6	72000	

Desiree	ASYCUDA to accept ABST	x			3	36000
Fisher	ABST assistance	x			2	24000
Reid	ABST tax arrears	x			2	24000
Zachariah	Registration base	x			1	7000
Byam	Audit training	x			2	24000
Fisher	ABST	x			1	12000
Norris Miller	Taxpayer Advisory	x			2	24000
Zachariah	Customs imports	x			0.3	2100
Hutton	Tax Base	x			1	12000
Fisher	ABST	x			2	24000
Fisher	ABST	x			1	12000
Fisher	ABST	x			2	24000
Adams	ABST	x			1	12000
Dowe	VAT training	x			1	7000
Magloire	ABST & Customs	x			0.5	6000
Fisher	ABST	x			1	12000
Adams	ABST	x			1	12000
Fisher	ABST	x			2	24000
Adams	ABST	x			1	12000
Fisher	ABST staffing, forms, guides	x			2	24000
Adams/Dawe	Administration	x			1	12000
Mihaly	Collections	x			1	12000
Adams/Fisher	Administration	x			1	12000
Mihaly	Collections	x			2	24000
Laurencin	collections	x			1	12000
Gerry	Excise forms, manuals, guides	x			2.5	30000
Fisher	Advisory registraion	x			2	24000
Adams/Fisher	ABSt preparation	x			0.3	3600
Fisher	Advisory registraion	x			2	24000
Reid	Customs prep - export processing	x			4	48000
Murphy	return processing	x			3	36000
Fisher	Customs rediness, advisory	x			3	36000

	Dowe	VAT training	x			1	7000
	Adams	VAT admin	x			1	12000
	Zachariah	Customs VAT implementation	x			1	7000
	Reid	Unprocessed warrents	x			1	12000
	Fisher	VAT admin	x			1	12000
	Magloire	Export processin	x			1	12000
	Adams	VAT admin	x			0.5	6000
	Mihaly	Collections	x			2	24000
	CARTAC/FAD	Revenue sharing agreements	x			1	12000
	Fisher	Customs implementation issues		x		1	12000
	CARTAC	3 month review		x		1	12000
	Hutton	Revenue Analysis		x		1.5	18000
	Fisher	Audit program		x		1	12000
	Plouffe/Adams	Taxpayer services		x		2	24000
	Dawe/Adams	Implementation issues		x		0.5	6000
	Woodman	SIGTAS reports		x		1	7000
	Hutton	Revenue performance		x		1.5	18000
	Adams/Wyllis/Murphy	PIT review			x	3	36000
	Adams	PIT current ABST & PIT		x		0.5	6000
	Hutton	Revenue performance		x		1.5	18000
	HMRC	VAT Assurance		x		1	12000
						116.1	1336700
	Bahamas						
	Barbados						
	Poulen	Revenue Authority			x	0.5	6000
	Gillian	Customs post-release audit			x	4	48000
	Easson	Income Tax legal review			x	2	24000
	Gillian	Customs post release audit II			x	4	48000
	Gillian	Post release audit			x	2	24000
	Easson	Income Tax - legal			x	1	12000
	Howard/Dawe/	Revenue Authorities			x	2	24000

Fisher	Compliance issues		x		1	12000
Kidd	Revenue Authority			x	1.5	18000
Thompson/Menhard	SIGTAS review VAT refunds	x			4	48000
Fisher	Compliance issues		x		1	12000
CARTAC /FAD	Full Assessment		x		8	96000
Hutton	Revenue Review		x		1	12000
Fisher	Compliance issues		x		1	12000
Woodman	SIGTAS reports		x		1	7000
Dawe	Progress review		x		1	12000
Mihaly	Collection enforcement		x		2	24000
Schmidt	Audit		x		2	24000
Fisher	Compliance issues		x		1	12000
Fisher	Compliance issues		x		1	12000
Schmidt	Audit		x		2	24000
Schmidt	Audit		x		2	24000
Fisher	Post Vat		x		1	12000
Plouffe	Taxpayer services		x		1.5	18000
Dawe/Adams/Dowe/Garlick	GST review		x		4	48000
Howard/ Ritcey	Corp Strategic Plan			x	2	24000
Kidd/Howard	Corp Strategic Plan			x	2	24000
Asselstine	IT Accounting		x		1	12000
Kidd	Corp Strategic Plan			x	2	24000
Thompson /Webster	Audit Planning		x		4	48000
Kidd	Corp Strategic Plan			x	2	24000
HMRC	VAT Assurance		x		1	28000
Kidd	Corp Strategic Plan			x	2	24000
					87	1030000
British Virgin Islands						
Ritcey / Macloed	Payroll diagnostic			x	2	24000
Ritcey / Macloed	Payroll training			x	3	36000

	IMF Leg	VAT reg drafting	x			0.5	6000
	dos Santos	Management Skills	x			1	12000
	Lewis	VAT Basics	x			0.5	6000
	dos Santos	Presumptive Income Tax	x			1	12000
						3	36000
Haiti	Dawe / FAD	Assessment			x	8	96000
	Tait	Customs Strategic Plan			x	2	24000
	CARTAC/Tait/Parent/F unke	Informal sector review & progress			x	3	36000
						13	156000
Jamaica							
	Dawe	Org Structure			x	1	12000
	Mihaly	Collection & enforcement			x	3	36000
	CARTAC/FAD	Reform Plan			x	8	96000
	Dawe	staff selection process			x	1	12000
	Tait	Custom passenger ops			x	2	24000
	Mihaly	Collections			x	2	24000
	Thompson / Menhard	IT system			x	3	36000
	Schmidt	Audit			x	2	24000
	Thompson	Audit Plan			x	1.5	18000
	Schmidt	Audit			x	2	24000
	Schmidt	Audit			x	2	24000
	Asselstine	IT Accounting			x	1	12000
	Dowe	FAD revenue assessment			x	1	12000
						29.5	354000
Montserrat	Regional	Audit Training			x	3	36000
	Dawe / Adams	Audit review			x	1	12000
	Dawe / Adams	present assessment			x	0.5	6000
	Plouffe/Peters	Taxpayer Service			x	1	12000
	Crawford	IRD Job Descriptions			x	0.5	6000

St Kitts & Nevis										6		72000
	Regional											
	Mihaly/Laurencin	Audit Training					x			3		21000
	Castillo/Adams/Dawe/Dowe	Collection training						x		3		36000
	Hutton	VAT for senior gov't					x			1		12000
	Mihaly	VAT sensitivity					x			3		36000
	Hutton	Collection progress					x			2		24000
	Adams /Dawe	Excise					x			2		24000
	Miller	Revenue Sharing Agreements					x			1		12000
	Varsona	VAT regs					x			1		12000
	Hutton	Revenue sharing models					x			1		12000
	Fisher	VAT rates					x			0.5		6000
	Fisher	registration base					x			2		24000
	FAD / CARTAC	prepare for FAD / CARTAC mission						x		1		12000
	Adams /Dowe	FAD / CARTAC mission					x			2.5		30000
	Plouffe /Peters	VAT implementation					x			1		12000
	CARIMED	Taxpayer Service Diagnostic					x			2.5		30000
	Dowe	Project Management					x			1		24000
		VAT implementation					x			1		12000
										28.5		339000
St. Lucia	dos Santos	Best Practices					x			1		12000
	Holder	VAT sensitivity					x			3		36000
	Hutton	VAT sensitivity					x			3		36000
	Fisher	VAT registration base					x			2		24000
	Hutton	Excise base					x			2		24000
	Fisher	prepare for FAD / CARTAC mission						x		1		12000
	CARTAC /FAD	mission						x		1		12000
	Adams	VAT issues					x			1		12000
	CARIMEC	Project Mgmt					x			1		12000
	Adams	VAT progress review					x			0.5		6000

Additional Peripatetic not included in above table

Country	Expert	Task	Duration		
Antigua	Murphy	Assist with PIT intro	11 months	Jan -Dec 2005	
	Murphy	PIT assist - phase II	5 months	Jan-May 2006	
		Total TA	16 months		Total Cost \$225,680
Dominica	Reid	Assist with VAT intro	6 months (1)	Jan-Sept 2005	
				19 Sept - 28 Oct 2005	
				28 Nov - 16 Dec 2005	
				30 Jan - 17 Feb 2006	
		Total TA	10 months		Total Cost \$219,643
		(1) estimated total TA as time was split into multiple 3 week trips during the period Jan 05 to Feb 06			

Appendix VI - Table – Attachments by Country

Attachments January 2005 to October 2008

Country	Attachment Purpose	Destination	Date	Persons	Days	Est. Cost
Antigua	Observe PAYE	St. Vincent	Mar-05	2	3	3000
	Observe Customs	Jamaica	Aug-05	1	3	1500
	VAT & Excise	Barbados	Jun-05	4	4	8000
		Barbados		2	4	4000
	SIGTAS	St. Vincent	Mar-05	1	4	2000
	VAT & Excise	Jamaica	Aug-05	3	4	6000
						24500
Barbados	Training design & Execution	Jamaica	Jul-05	2	4	4000
Belize						
	VAT	Barbados	Nov-05	3	4	6000
	VAT	Jamaica	Jan-00	3	4	6000
	VAT	Barbados	Feb-07	4	4	8000
						20000
Dominican Republic						
	Intelligence	Brazil	Mar-06	2	5	5000
	Tax Admin	Chile	Aug-08	3	3	4500
						9500
Dominica						
	Audit & Compliance	Barbados	Jun-06	3	5	7500
BVI	Taxation	Bermuda	Jun-05	2	4	4000

Guyana	Observe VAT & Excise	Jamaica	Jun-05	4	4	4	8000
Grenada							
	VAT implementation	Dominica	May-06	3	5	5	7500
	VAT	Jamaica	Sep-06	4	5	5	10000
							17500
St. Kitts	Modern Audit Practices	Jamaica	Apr-05	3	9	9	13500
	ASYCUDA implementation	St. Lucia	Jul-06	2	5	5	5000
							18500
St. Lucia							
St. Vincent							
	VAT	Barbados	Aug-05	2	4	4	4000
	VAT	Jamaica	Oct-05	3	4	4	6000
		St Lucia		2	5	5	5000
	VAT	Dominica	Sep-06	6	5	5	15000
							30000
Trinidad							