

**DRAFT (October 22, 2008)**

**Terms of Reference  
for  
Focused Assessment of CARTAC's VAT Programme**

**I. The Focused Assessment**

The focused assessment is an activity carried out during the program cycle of the Caribbean Regional Technical Assistance Centre (CARTAC) which attempts to determine as systematically and objectively as possible the progress achieved towards the program component objectives. This includes an assessment of the Technical Assistance (TA) activities' relevance; efficiency; effectiveness (achievement of outputs, outcomes and impact) at the country level and, as applicable, its contribution towards the regional harmonization efforts; and sustainability. The assessment also identifies factors that facilitated or impeded the achievement of the objectives. The findings and recommendations will serve as input to the Steering Committee's (SC) discussion of CARTAC's future activities in the program component as well *as* lessons learned for the consideration of CARTAC and the IMF for the planning and delivery of future TA.

The present terms of reference pertain to a suggested assessment of CARTAC TA provided for the introduction of Value Added Tax (VAT) in CARTAC member countries, specifically Antigua and Barbuda, Belize, Dominica, and St. Vincent and the Grenadines.

**II. Background on CARTAC**

The Caribbean Regional Technical Assistance Centre (CARTAC) is a regional resource located in Barbados which provides TA in core areas of economic and financial management to its 21 member countries and territories. CARTAC was created following a decision by the CARICOM Council of Ministers and Finance (COFAP), with the mission "to enhance the institutional and human resources capacities of countries in the region to achieve their macro-economic, fiscal and monetary policy objectives". CARTAC started its operation in 2001 (Phase 1).

CARTAC operates as a UNDP project executed by the IMF, and is funded from contributions from CIDA, DFID, UNDP, IMF, Caribbean Development Bank as well as from its members, notably the host country. CARTAC is governed by a Steering Committee comprising representatives of its member countries, donors, the IMF, the UNDP and a number of observers. CARTAC provides TA and training in six core areas: (i) Public finance management, (ii) Tax and customs administration, (iii) Financial sector regulation and supervision, (iv) Capital market development, (v) Economic and financial statistics, and (vi) Macro-economic programming and analysis.

### III. Background on CARTACs VAT programme

(a) In 2003, a mid-term review of Phase 1 of CARTAC was conducted. The findings of the review were very positive, and highlighted the effectiveness of the Centre. Based on the results of the review, the Steering Committee decided that the Centre's operations should be extended beyond its initial 3-year mandate. The Steering Committee requested that in preparation for the extension of the Centre, a review of regional needs be undertaken, since significant economic changes had occurred since 2000. During February–May 2004, a team comprising staff from the Centre, the IMF, and the region visited a number of member countries and surveyed officials of central banks, ministries of finance and statistical organizations, as well as regional organizations and donors to review their needs. The remaining countries were invited to indicate their future priorities by responding to a questionnaire.

The needs assessment confirmed that the broad macroeconomic policy and management areas addressed by the Centre in the first phase were still valid. Nevertheless, compared with the initial needs assessment four years earlier, the countries sampled did express some shift in needs including the need for assistance in the areas of debt management, financial programming (macroeconomic projections), and supervision of non-bank financial institutions. Regional and sub-regional organizations such as CARICOM and OECS expressed a need for continued emphasis on harmonization.

Against this background, and with a view to contributing towards the countries' own efforts to improve their macroeconomic policy analysis and management as well as facilitating harmonized approaches, CARTAC was mandated to assist the authorities to improve revenue policy and administration, including issues related to the introduction of VAT and the challenges faced by accession to the Free Trade Area of the Americas (FTAA).

In 2003, the ECCB Tax Commission, IMF and CARTAC recommended the introduction of VAT in the ECCU to replace existing inefficient consumption taxes. Since then, with the assistance of CARTAC, three countries within the ECCU (Antigua and Barbuda, Dominica and St. Vincent and the Grenadines), Belize and Guyana with limited CARTAC assistance have introduced VATs. CARTAC's TA to these countries except Guyana, has been provided under two broad programmes, namely, Pre-VAT and Post-VAT support.

(b) **The long-term objective** of the VAT programme is to contribute towards the overall long-term objective of the Revenue administration component, namely, "Establishing simpler and more efficient revenue administrations with modern organization, systems and procedures".

The specific capacity building objectives of TA in the revenue programme component including the VAT component are: (1) well drafted legislation, (2) adequate revenue resources, (3) simple and efficiently managed tax administration procedures (VAT procedures), (4) effective tax compliance, (5) improved technical knowledge, skills, and capabilities of officials<sup>1</sup>.

As an illustration of how CARTAC's TA contributes towards the objectives stated in the programme document, an expected results chain for the CARTAC revenue programme component is presented in Appendix 1, and an expected results chain for the VAT programme in Appendix 2.

As each VAT programme is country specific, each one, from the perspective of the recipient country, is expected to contribute towards national policy and tax administration objectives of the country, including (a) expanding the tax base, rationalizing the objectives of the main indirect tax instruments (e.g. tariffs, VAT and excise), and increasing revenues; (b) using the VAT projects as a first step in restructuring the domestic tax administration along integrated and functional lines.

- (c) The resources allocated to the program component comprise one and later two resident long-term advisors, peripatetic and short-term consultants, in-country and regional training courses as well as organization of professional attachments. See Appendix 2 for a listing of all TA and training input provided during the assessment period (January 2005 - December 2008).

#### **IV. Purpose of the assessment**

The purpose of the assessment is to provide the SC, the member countries, CARTAC and the IMF with an assessment of the progress of VAT component towards the objectives, and provide an analytical basis for recommendations for the future focus of the component, its design and delivery methods.

In view of the significance of the VAT experience to other countries in the region, the SC is expected to provide a summary of the assessment to COFAP with the Committee's recommendations.

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<sup>1</sup> These objectives are used by CARTAC during TA planning and reporting. In addition, the programme document for CARTAC's second programme cycle, 2005 to 2007, included a general logical framework for the revenue programme component and CARTAC introduced a set of specific logical framework for monitoring purposes during 2005 and 2006.

Please see Appendix 3 as an aid to the reader, which reflects an illustrative list of common evaluation terms.

**V. The assessment will cover the following issues:**

**A. Ownership and Relevance:**

The study will assess the extent to which:

- (i) the TA delivered was demand driven and the principal counterparts were involved in formulating the activities to be undertaken;
- (ii) the counterpart high-level authorities and revenue agencies regard the resulting output as part of their own work programs and were committed to meeting the proposed programme schedules;
- (iii) the TA delivered was in line with national priorities;
- (iv) the TA subjects delivered responded to the most critical needs of the counterpart agencies; (as regarded by the counterparts and as regarded by CARTAC/ the IMF);
- (v) the TA complements or promotes regional (e.g. CARICOM) revenue, tax, and tariff goals;
- (vi) the TA was consistent with other IMF TA and/or with IMF recommendations for capacity development or procedural reforms as stated in the respective Regional and Country TA Reports and Strategy Notes, Article IV reports, ROSCs, etc).

**B. Efficiency of Implementation:**

The study will assess the extent to which:

- (i) the TA was timely and according to the work plans as approved by the SC (actual versus planned);
- (ii) the TA was adequate to meet the requirements of the counterpart agencies;
- (iii) the quality of the TA services and training was adequate;
- (iv) CARTAC's 'horizontal regional approach' to capacity building has worked and TA and training has enhanced knowledge-sharing within the region;<sup>2</sup>
- (v) the least costly resources and processes were used to achieve the outputs; (including the extent to which the use of experts from the region as well as use of sub-contractors to deliver certain training was efficient and worthwhile to pursue in the future)

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<sup>2</sup> According to this approach, CARTAC provides TA to a pilot agency in one country which in turn helps agencies in other countries through secondment of a staff and/or by receiving professional attachments.

- (vi) the IMF/FAD procedures for RTACs have affected the efficiency of delivering TA;
- (vii) CARTAC coordinated and collaborated with other TA providers in the revenue administration area, in particular the CIDA-funded ECEMP project, synergies were achieved and what lessons can be learned. Also the efficiency of the cooperation with the Canadian Common Fund regarding Grenada may be considered in this respect.

### **C. Effectiveness and Impact:**

The study will assess the extent to which:

- (i) the expected outputs were produced, and how they were used by the counterparts;<sup>3</sup> For example: laws passed following CARTAC TA on new or revised legislation; the application of new practices or methodologies based on TA and training, how well have participants in training courses been able to use their new knowledge in their daily work settings;
- (ii) the expected outcomes were achieved, or are likely to be achieved. While CARTAC has not explicitly, ex-ante, agreed specific outcomes to be achieved with each of the recipient countries, the TA inherently was expected to support national reform programmes. On this presumption, the assessment will seek to identify if, and how, CARTAC TA has contributed towards the achievement of such national aspirations. Are there examples of impact achieved by the countries to which CARTAC TA played a major role, both in terms of expanding the tax base, increase gross revenues as well as achieved a greater capacity to deal with VAT as part of the countries revenue administration.
- (iii) external factors facilitated or impeded the attainment of outcomes.
- (iv) as applicable, regional harmonization has been achieved within areas covered by the program component, and how it benefits the countries.

### **D. Sustainability**

The study will:

- (i) assess the ability of the counterpart agencies to maintain the VAT programme as established with the support of CARTAC without further external support, for example ability to implement the VAT laws and regulations, ability to continue applying VAT methodologies (using manuals supplied/developed during CARTAC

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<sup>3</sup> The outputs can be organized according to the three capacity development dimensions: institutional framework, organizational processes, and human capacities

TA), integrate all techniques in the VAT agency's work plans, absorb new knowledge gained by staff in CARTAC training courses and seminars. Specifically reference should be made to such items as upkeep of VAT payers data base, its coverage, compliance, tax payer information campaigns, audit, and ability to operate software introduced.

- (ii) identify the risks associated with independent operations and prepare recommendations to overcome major risks (if present).
- (iii) obtain feedback from countries on their intension to plan and implement more advanced post-VAT reorganisation programmes proposed by CARTAC and IMF

### **E. Overall impact and lessons learned**

The assessment will briefly consider to extent to which:

- (i) the TA is consistent with global trends in taxation and, in particular the contribution of the CARTAC VAT TA to assessing the relevance of the tax for small economies;
- ii) the use of VAT can be used to promote revenue administration reforms in small economies, in particular, the impact of the invoice-credit mechanism on improving

### **VI. Methodology**

The assessment will be carried out through an analysis of various sources of information including desk study, interviews with counterparts, partner organizations, program managers at the IMF and CARTAC, and donor representatives. The assessment will make use of the findings of the first and second mid-term review of CARTAC, as well as other monitoring material such as the EU monitoring report.

The assessment team may be requested to present their findings and recommendation to the SC and/or to groups of concerned counterpart as decided and directed by the SC.

### **VII. Oversight of the assessment**

In addition to high level of competence and expertise on VAT and evaluation methodologies, the experts selected to perform the assessment must be impartial and trusted by all parties (IMF, CARTAC and member countries).

The assessment will be supervised by the SC Chairperson /deputy chairperson / appointee of the SC with assistance from the CARTAC Coordinator;

The management of the assessment will be carried out by the CARTAC coordinator with support from OTM and WHD, including hiring the experts and arranging the briefing and country visit schedule.

### VIII. Composition of the assessment team

The evaluation team will be composed of three experts: one technical expert and two evaluation experts. (Experts require in-depth knowledge of evaluation *methodologies, and significant knowledge of the region and its priorities within the taxation area*).

### IX. Time table, deliverables and resources

The assessment will be scheduled as follows:

Activities	Tentative number of days for each expert: (*)
Desk study (home-based)	3
Briefing at the IMF, especially at the functional department responsible for the component	2
As appropriate, visits to the World Bank, IDB, CDB, or other TA provider in the same technical area	2
Briefing at CARTAC and finalization of country visits	4
Country visits – five countries (Antigua, Belize, Dominica, Grenada, and St. Vincent)	15
Telephone interviews	2
Analysis and report writing	14
Discussion of draft final report at the IMF	2
Incorporate comments after circulation	2
Presentation to SC or other group	3
Total	49 x 3 = 147 days
(*) To be reviewed in each case	

Deliverables:

1. Work plan and final time table with all country visits and list of people to be interviewed by telephone.
2. Assessment report – a suggested template is provided in Appendix 4.
3. Presentation to SC or specialized group suggested by SC.

## Appendix 1: EXPECTED results chain for the revenue programme component (REV)

Input/Activities →	Outputs →	Intermediate Outcomes →	Longer-term outcomes →	Objective
<p><u>Member countries:</u> Counterparts, other input, and activities.</p> <p><u>CARTAC TA:</u> Studies Advice provided Hands-on training Class-room training Professional attachments</p> <p>Total CARTAC resource use for component.</p> <p><u>Associated FAD inputs</u> (e.g. back-stopping), <u>Complementary</u> FAD inputs (e.g. additional TA)</p>	<p><b><i>Enhanced institutional frameworks:</i></b> Tax, customs and VAT legislation drafted or revised</p>	<p>Policy framework defined. Revenue implications determined. Tax, VAT, and/or customs legislation enacted.</p>	<p>Tax legislation implemented, revised, as necessary.</p>	<p>“Establishing simpler and more efficient revenue administrations with modern organization, systems and procedures for serving tax payers and enforcing tax laws”</p>
	<p><b><i>Enhanced organizational processes:</i></b> Systems and procedures developed. Manuals produced. Recommendations for re-organizations delivered. Simplified procedures identified. Budget/TA requirements proposed.</p> <p><b><i>Enhanced human capacities:</i></b> Staff complement prepared. In-country and regional courses held by topics. Total participant days total. Professional attachments, topics/ countries.</p>	<p>Tax, customs and VAT administrations re-organized; Improved systems and procedures implemented. Tax and customs operations sharing information. Cross-border cooperation more efficient.</p> <p>Staff recruited/transferred. Staff better trained and aware of their functions, more efficient in performing duties, and using newly acquired knowledge.</p>	<p>Harmonized legislation for customs. Cross-border cooperation yielding results. Positive assessment of country performance in taxation using cross country comparison. Effective and efficient tax and customs systems in place, and well staffed (collection, audit procedures improved, compliance improved, expanded taxpayer base). Increased tax revenue.</p>	
	<p>Studies: Diagnostic studies performed. Recommendations made. Action plans prepared.</p>			

## Appendix 2: EXPECTED results chain for the VAT component

Input/Activities →	Outputs →	Intermediate Outcomes →	Longer-term outcomes →	Objective
<p><u>Member countries:</u> Counterparts, other input, and activities.</p> <p><u>CARTAC TA:</u> Advice provided Hands-on training Class-room training Professional attachments</p> <p>Total resource use for component.</p>	<p><b><i>Enhanced institutional frameworks:</i></b> VAT/Excise legislation drafted or revised.</p> <p><b><i>Enhanced organizational processes:</i></b> Blue-prints for VAT units including staff complement Systems and procedures developed. ASYCUDA systems up-graded. Manuals and guidelines produced Publicity campaigns and other VAT payer education designed.</p>	<p>Policy framework defined. Revenue implications determined. VAT/Excise legislation enacted.</p> <p>VAT project administration functioning and staffed; VAT administration established. Appropriate computer support systems installed to administer VAT/Excise. Tax and customs operations sharing information. Public awareness of the tax. Businesses aware of their obligations.</p> <p>Cross-border cooperation more efficient.</p>	<p>VAT/Excise legislation implemented</p> <p>Cross-border cooperation yielding results.</p> <p>Positive assessment of country performance in VAT/Excise introduction and implementation using cross country comparison.</p> <p>Effective and efficient VAT/Excise systems in place, and well trained staffed (collection, audit procedures improved, volume processed, lead time acceptable)</p> <p>Increased tax revenue from VAT/Excise. Improved compliance under VAT. Expanded taxpayer base Increased awareness of tax payers. Improved client service.</p>	<p>“Effective and efficient VAT systems established as part of simpler and more efficient revenue administrations with modern organization, systems and procedures for serving tax payers and enforcing tax laws”</p>
	<p><b><i>Enhanced human capacities:</i></b> <b>Pre-VAT training</b> VAT training Professional attachments, (topics/countries.</p> <p>Studies: Diagnostic studies performed. VAT implementation plans agreed and up-dated as required. Post VAT plans prepared.</p>	<p>Staff recruited and/or transferred. Staff better trained and aware of their functions, more efficient in performing their work, and using newly acquired knowledge and skills.</p>		
<p><u>IMF associated and complementary inputs</u> (Back-stopping, and additional TA)</p>				

**Appendix 3: List of input provided under the VAT programme component during the assessment period, (January 2005 —December 2008).**

In order to save time and resources for the evaluators, CARTAC will prepare a detailed list of TA and training provided under the concerned component.

List of all TA (including duration) by country and topic;

List of all regional classroom training courses and seminars, including number of participants.

List of all in-country seminars, including number of participants.

List of all professional attachments and study tours organized for the component to be assessed.

Dollar figure on all inputs, if possible, and/or total person month of resident advisor and short term expert time consumed during the period under review.

#### **Appendix 4: Glossary of common evaluation terms**

<b>Relevance</b>	The extent to which the objectives of an intervention are consistent with the requirements of the end-users, government and donor's policies.
<b>Efficiency</b>	A measure of how economically inputs (through activities) are converted into outputs. ("Could the same outputs and outcomes have been achieved in a more economical fashion?").
<b>Effectiveness</b>	The extent to which the development outcomes of an intervention were achieved or are expected to be achieved.
<b>Impact</b>	Positive and negative, intended and non-intended, directly and indirectly, long term effects produced by a development intervention
<b>Sustainability</b>	The continuation of benefits from an intervention, after the development assistance has been completed.
<b>Development result</b>	An observable positive change in the behaviour or status of the counterpart agency as compared to before the intervention (TA)
<b>Effect</b>	Intended or unintended change due directly or indirectly to an intervention. (TA or training activity)
<b>Indicator</b>	Quantitative or qualitative factors that provide a means to measure the changes caused by an intervention (TA or training activity).
<b>Intervention</b>	An external action to assist a national effort to achieve specific development goals. In the case of CARTAC, a TA or training activity.
<b>Lessons learned</b>	Generalizations based on evaluation experiences that abstract from specific to broader circumstances.
<b>Outcomes</b>	The achieved or likely effects of an intervention's outputs.
<b>Outputs</b>	The products in terms of physical and human capacities that result from an intervention.
<b>External Factors</b>	Factors, normally outside the scope of an intervention, which may affect the achievement of an intervention's objectives.

This glossary is based on OECD-DAC, 2002: "Glossary of Key Terms in Evaluation and Results-based Management." This list can be adapted to reflect TAIMS glossary terms for consistency.

## Appendix 5: Suggested, Annotated Template of Assessment Reports

**Executive summary** (suggested length 2 pages)

### **I. Introduction** (2 pages)

- Historical background
- Summary of the program component to be assessed: like a “fact sheet”,
- Information on the assessment: its purpose, timing, by whom, for whom.
- Information sources and availability of information
- Methodology applied, validity of the findings.

### **II. Regional and country context (5 pages)**

*This chapter provides evidence for the assessment under chapter V (in particular relevance and sustainability)*

- Situation in the region and countries in the area of the program component leading up to the TA activities; including major challenges facing the countries and major changes during the period under review;
- Counterpart organization(s); (changes in the) situation of the counterpart
- Role of regional organizations (e.g., CARICOM, OECS)
- Brief description of previous TA cooperation
- Positioning of the CARTAC TA in relation to other development initiatives in the region or important initiatives by individual countries if applicable [*e.g. the EU PEFA assessments as concerns revenue or IDB projects in the revenue area*],
- Findings of the second mid-term evaluation CARTAC in respect to the program component.

### **III. TA Planning and design** (2 pages)

*This chapter describes the planning and design process of TA as far as relevant for the assessment under chapter V, especially ownership, relevance and effectiveness.*

- TA identification (demand driven, needs of target groups analyzed, follow-up to Government and IMF diagnostic studies, ROSCs, etc.)
- TA design, by whom, involvement of counterparts and what type of TA intervention was appropriate
- Description of the underlying intervention theory and coherence of intervention logic (results-chain: inputs-activities-outputs-outcomes) through review of results-chain or logical framework.

#### IV. TA Implementation (3 pages)

*This chapter describes what has been done and provides evidence for the assessment in chapter V.*

- Outputs delivered including activities and inputs provided (TA, training, attachments) to achieve those outputs. (This is typically supported by Appendices showing outputs and/or activities by country, by technical subject, by capacity development dimension.)  
Observation on TA delivered compared to needs assessments and/or TA requests. Brief analysis of overall distribution of TA (under-served countries, bias towards certain technical topics)
- Outcomes and impact (what changes at the level of target groups could be observed, refer to outcome indicators used in the program document, if any)
- Total resource use in person years, training days, and/or expenditures. (If relevant, compare to initial budget with indication of major deviation).
- Management of TA by CARTAC, role of SC (if any), changes to new conditions (if any), self-assessment of TA in TAIMS, in BTORs, from inspection missions.

#### V. Assessment (8-9 pages)

*The assessment is based on the analysis carried out in chapter III and IV. It assesses the underlying intervention theory (causal chain: inputs-activities-outputs-outcomes). Did it prove to be plausible and realistic? This chapter would include the following aspects:*

- Relevance of CARTAC TA to the needs and priorities of the countries;
- Ownership – to what extent do the countries take ownership of the TA, the recommendations and the results;
- Efficiency (quality of TA, quality of management, was TA delivered as planned and in a timely fashion, were synergies with other TA initiatives sufficiently exploited? Did CARTAC draw on relevant regional expertise and international expertise? Was the management of TA results oriented?
- Effectiveness and impact (assessment of outcomes and impact, reaching target groups and progress made towards program objectives); In this section, the assessors, may illustrate the achievements of the VAT program with an ‘actual results-chain’ for CARTAC TA see suggested template at the end of this outline.
- As applicable, effectiveness of CARTAC TA in contributing towards regional harmonization;
- Sustainability (Evidence that countries could maintain VAT collection on their own e.g. implement new/revised legislation, new methodologies/practices, take advantage of training provided);
- If possible, include overview table showing achievements by outcomes/outputs as in the suggested template for actual results chain.

**VI. Issues with regard to a future TA (2 pages)**

- Implications of findings for on-going and future TA in the program component;
- Lessons learned: lessons learned are generally of a wider applicability beyond the assessed program component, but are based on findings and conclusions of the assessment. They are to be considered in future TA both within the CARTAC program component but depending on their nature, also for other components and TA in general.

**VII. Recommendations (2 pages)**

- Recommendations must be based on evaluation findings;
- Recommendations on how to proceed, (with changes where necessary), overall focus, outputs, resource allocation.
- Recommendations must be actionable, be addressed to a specific stakeholder (SC, CARTAC/IMF, Governments and/or counterparts, regional organizations, donors), who can act on it; have a proposed timeline for implementation, and preferably with means of verification that they have been implemented.

Total suggested length 24-30 pages plus appendices.

### Suggested template for ACTUAL results chain for the VAT programme –

This tabulation may serve as evidence for analysis and conclusions in text including observations on the relevance of TA to longer-term outcomes.

Input/Activities →	Outputs →	Intermediate Outcomes →	Longer-term outcomes →	Objective
Provide quantitative data on actual input and activities.	Provide listing of actual outputs noted in assessment (or at least examples).	Provide examples of immediate outcomes observed in assessment and/ or in literature.	Provide examples of long-term outcomes observed during assessment or in literature such as Article IV, PEFA, ROSC, etc.	
Member countries; Counterparts, other input, and activities. <u>CARTAC TA:</u> Number of TA missions by countries / topics. Number of seminars and Prof. attachments. FAD inputs	<b>Enhanced institutional frameworks:</b> List of or illustrative examples of outputs delivered.	<b>Enhanced institutional frameworks:</b> List of or illustrative examples of intermediate outcomes achieved.	List of or illustrative examples of outcomes achieved. Including performance data e.g. increased revenue collection.	List any evidence that final objective has been attained in some countries.
	<b>Enhanced organizational processes:</b> List of or illustrative examples of outputs delivered.	<b>Enhanced organizational processes:</b> List of or illustrative examples of intermediate outcomes achieved.		
	<b>Enhanced human capacities:</b> List of or illustrative examples of outputs delivered.	<b>Enhanced human capacities:</b> List of or illustrative examples of intermediate outcomes achieved.		
Total resource use for component in \$ and/or person years.	Studies/ Reviews performed: Action plans prepared. Number, country, topic	List of or illustrative examples of how authorities (or CARTAC, or the IMF) used the studies.		

**List of Appendices**

Appendix I – Chart - TA Weeks Overview

Appendix II - Table - Estimated Dollars by Country

Appendix III - Table - Estimated TA Weeks by Country

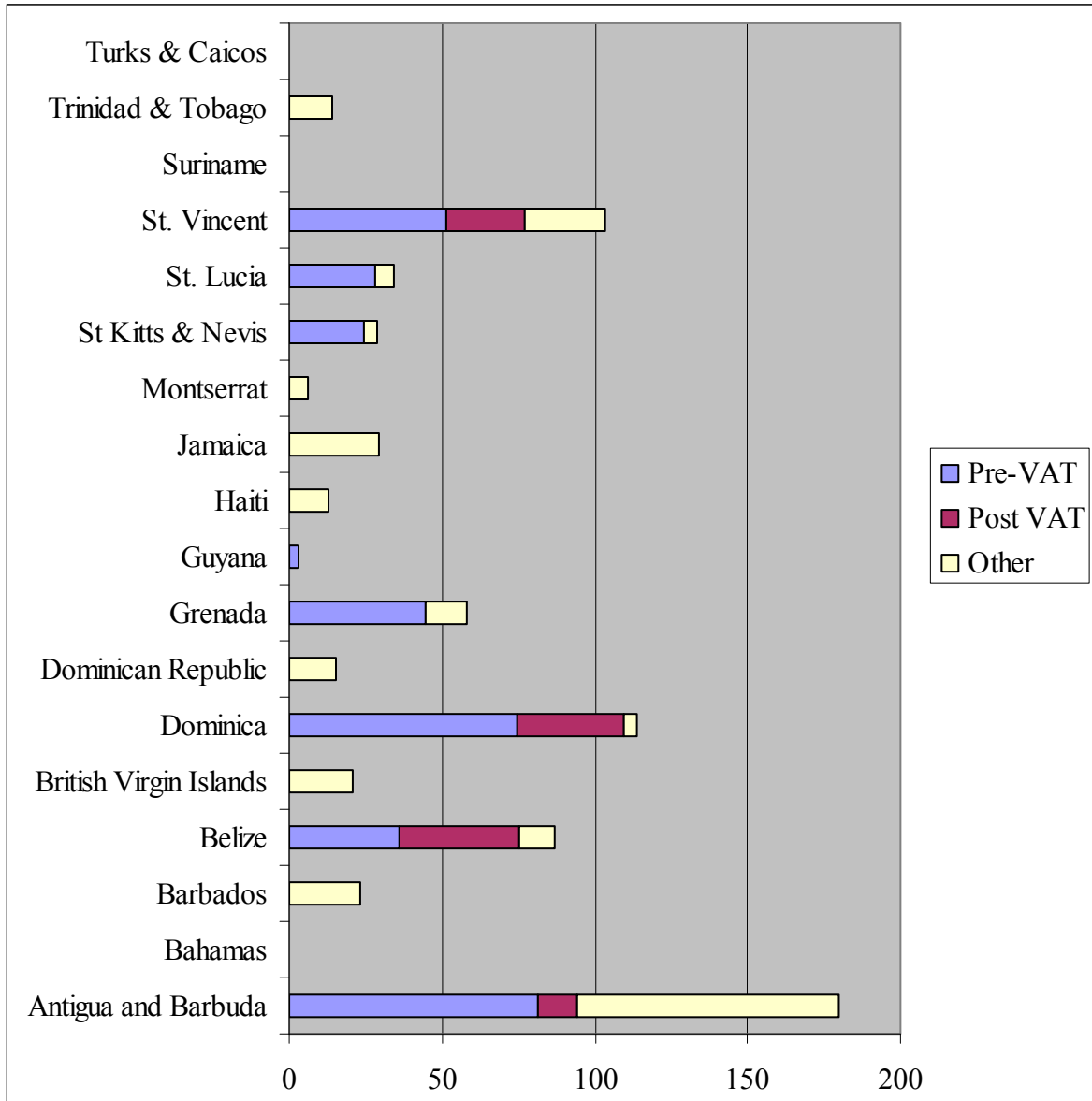
Appendix IV - Table – Seminars and Estimated Costs

Appendix V - Table – Country TA allocation and cost estimate

Appendix VI - Table – Attachments by Country

## 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 Estimates<sup>1</sup> of Money expended on TA by Country January 2005 to October 2008

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

<sup>1</sup> 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-term<sup>2</sup> TA weeks by Country from January 2005 to October 2008**

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

<sup>2</sup> 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	



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	<b>1336700</b>
<b>Bahamas</b>						
<b>Barbados</b>						
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	<b>1030000</b>
<b>British Virgin Islands</b>								
	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	<b>36000</b>
<b>Haiti</b>	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	<b>156000</b>
<b>Jamaica</b>							
	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	<b>354000</b>
<b>Montserrat</b>	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

<b>St Kitts &amp; Nevis</b>									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							1	12000
	Mihaly	VAT sensitivity							3	36000
	Hutton	Collection progress							2	24000
	Adams /Dawe	Excise							2	24000
	Miller	Revenue Sharing Agreements							1	12000
	Varsona	VAT regs							1	12000
	Hutton	Revenue sharing models							1	12000
	Fisher	VAT rates							0.5	6000
	Fisher	registration base							2	24000
	FAD / CARTAC	prepare for FAD / CARTAC mission							1	12000
	Adams /Dowe	FAD / CARTAC mission							2.5	30000
	Plouffe /Peters	VAT implementation							1	12000
	CARIMED	Taxpayer Service Diagnostic							2.5	30000
	Dowe	Project Management							1	24000
		VAT implementation							1	12000
									28.5	339000
<b>St. Lucia</b>	dos Santos	Best Practices							1	12000
	Holder	VAT sensitivity							3	36000
	Hutton	VAT sensitivity							3	36000
	Fisher	VAT registration base							2	24000
	Hutton	Excise base							2	24000
	Fisher	prepare for FAD / CARTAC mission							1	12000
	CARTAC /FAD	mission							1	12000
	Adams	VAT issues							1	12000
	CARIMEC	Project Mgmt							1	12000
	Adams	VAT progress review							0.5	6000





	Dowe	Assist for FAD /CARTAC review				x	1	12000
	Reid	Strategic Plan				x	3	36000
	Dawe / Dowe	FAD / CARTAC review				x	1.5	18000
	Schmidt	Audit		x			2	24000
	Howard /Ritcey	Corp Strategic Plan				x	2	24000
	Reid	Floor Plan IRD				x	1	12000
	Reid	Modernization				x	2	24000
	Connolly	Risk profiling				x	1.5	18000
	Gerry	Excise performance		x			1	12000
	Schmidt	Audit		x			2	24000
	Connolly	Risk profiling				x	0.5	6000
	Reid	Update CSBP				x	2	24000
	Hutton	VAT Revenue Performance		x			1.5	18000
	Reid	CSBP				x	2	24000
	Connolly	Risk profiling				x	2	24000
	Reid	Customs modernisation				x	2	24000
	Reid	IRD -CSBP				x	0.5	6000
							103.5	<b>1242000</b>
<b>Suriname</b>		Tax & Customs Assessment					0	0
								0
<b>Trinidad &amp; Tobago</b>								
	CARTAC / FAD	full assessment				x	8	96000
	Schmidt	Audit				x	2	24000
	Schmidt	Audit				x	2	24000
	Schmidt	Audit				x	2	24000
<b>Turks &amp; Caicos</b>							14	<b>168000</b>

**Additional Peripatetic not included in above table**

<b>Country</b>	<b>Expert</b>	<b>Task</b>	<b>Duration</b>		
<b>Antigua</b>	Murphy	Assist with PIT intro	11 months	Jan -Dec 2005	
	Murphy	PIT assist - phase II	5 months	Jan-May 2006	
		<b>Total TA</b>	<b>16 months</b>		<b>Total Cost \$225,680</b>
<b>Dominica</b>	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	
		<b>Total TA</b>	<b>10 months</b>		<b>Total Cost \$219,643</b>
		(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
<b>Antigua</b>	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
						<b>24500</b>
<b>Barbados</b>	Training design & Execution	Jamaica	Jul-05	2	4	<b>4000</b>
<b>Belize</b>						
	VAT	Barbados	Nov-05	3	4	6000
	VAT	Jamaica	Jan-00	3	4	6000
	VAT	Barbados	Feb-07	4	4	8000
						<b>20000</b>
<b>Dominican Republic</b>						
	Intelligence	Brazil	Mar-06	2	5	5000
	Tax Admin	Chile	Aug-08	3	3	4500
						9500
<b>Dominica</b>						
	Audit & Compliance	Barbados	Jun-06	3	5	<b>7500</b>
<b>BVI</b>	Taxation	Bermuda	Jun-05	2	4	<b>4000</b>

<b>Guyana</b>	Observe VAT & Excise	Jamaica	Jun-05	4	4	4	<b>8000</b>
<b>Grenada</b>							
	VAT implementation	Dominica	May-06	3	5	5	7500
	VAT	Jamaica	Sep-06	4	5	5	10000
							<b>17500</b>
<b>St. Kitts</b>	Modern Audit Practices	Jamaica	Apr-05	3	9	9	13500
	ASYCUDA implementation	St. Lucia	Jul-06	2	5	5	5000
							<b>18500</b>
<b>St. Lucia</b>							
<b>St. Vincent</b>							
	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
							<b>30000</b>
<b>Trinidad</b>							