PROJECT DATA SHEET

Project Data Sheets (PDS) contain summary information on the project or program: Because the PDS is a work in progress, some information may not be included in its initial version but will be added as it becomes available. Information about proposed projects is tentative and indicative.

PDS Creation Date	–
PDS Updated as of	07 Jan 2013

Project Name	Tax Administration in the East and Southeast Asian Regions Research and Knowledge Sharing Program
Country	Regional
Project/Program Number	46006-001
Status	Proposed
Geographical Location	–

In preparing any country program or strategy, financing any project, or by making any designation of, or reference to, a particular territory or geographic area in this document, the Asian Development Bank does not intend to make any judgments as to the legal or other status of any territory or area.

Sector and/or Subsector Classification	Public sector management / Public Expenditure and Fiscal Management
Thematic Classification	Capacity development Governance
Gender Mainstreaming Categories	–

FINANCING

Type/Modality of Assistance	Approval Number	Source of Funding	Approved Amount (US$ thousand)
Technical Assistance	-	-	0
TOTAL			**US$ 0**

SUMMARY OF ENVIRONMENTAL AND SOCIAL ISSUES

Environmental Aspects

–

Involuntary Resettlement

–

Indigenous Peoples

–

STAKEHOLDER COMMUNICATION, PARTICIPATION, AND CONSULTATION

During Project Design

–

During Project Implementation

–

DESCRIPTION

The objectives of this TA are to provide an overview of, and comparative information on tax administration including the use of information and communication technology (ICT), and better inform participating countries for their tax administration and public financial management reforms. Workshops and publication as outputs will provide DMCs with internationally comparable information, which will serve the improvement of tax administration. This TA will also help the effective implementation of public management and governance-related lending programs including the development of tax information management system. In the last years, ADB has provided the Tax Conference program, which focused on international taxation. This new TA proposal focusing on tax administration will more directly deal with core issues with which DMCs are facing, and is linked to ADB s lending activities.

PROJECT RATIONALE AND LINKAGE TO COUNTRY/REGIONAL STRATEGY

Domestic resource mobilization through sound tax policy and administration, which is one of the pillars presented as G-20 Action Plan on Development at the G-20 Seoul Summit in 2010, is a key for sustainable development. A good tax policy will not work without good revenue administration, and in the Asia-Pacific region, strengthening revenue administration is a main challenge for more effective domestic resource mobilization. For instance, a total revenue to gross domestic product ratio (1990-2008) in developing Asia, 0.19 is much lower than the world average. 0.35. This is partly due to inefficient tax administration capacity in the Asian region, which often fails to capture a wide range of taxpayers and the informal sector. Limited tax administration capacity will also bring constraint on tax policy choices such as a high marginal tax rate on personal income tax and the introduction of property taxes. Good tax administration is necessary not only for public financial management s perspective, but also for economic growth, investment, and trade facilitation. Inefficient tax administration can affect business environment, and make a development member country (DMC) less attractive as a foreign direct investments destination. In order for developing member countries (DMCs) to improve revenue administration, and for ADB to provide relevant advice to DMCs, it is essential to have information on international benchmarks and international good practice, which can be adapted to each DMC s context. An overview of tax administration in Asia-Pacific can be used as comparative reference guidelines. In other regions, the OECD is providing a survey report on the tax administration of OECD member countries and selected non-member countries (OECD Forum on Tax Administration s Tax Administration in OECD and Selected Non-OECD Countries). The International Tax Dialogue (ITD), a network of international organizations working on tax, including OECD and IMF, published another survey report on revenue administration in Sub-Saharan Africa (ITD s Revenue Administration in Sub-Saharan Africa). However, such a survey report on the Asia-Pacific region has not been produced, and there is a growing demand for collecting and analyzing basic information on tax administration in Asia-Pacific to support strengthening of DMCs tax administration. A November 2011 report to the G20 Cannes Summit by international organizations including OECD and IMF (Supporting the Development of More Effective Tax Systems) points out that knowledge on the capability of tax administration systems in Asia is extremely limited , and recommends the ADB and Asian G-20 countries to engage in the collection of comparative information. The research work on tax administration in Asia-Pacific will, therefore, bring a great benefit to DMCs, ADB, and a wider international community.

DEVELOPMENT IMPACT

Better understanding of tax administration issues in the East and Southeast Asian regions leading to strengthening of tax administration and a more stable revenue structure.

PROJECT OUTCOME

Description of Outcome	Progress Towards Outcome
Provide an overview of, and comparative information on tax administration including the use of ICT, and better inform the participating countries for their tax administration and public financial management reforms.	–

OUTPUTS AND IMPLEMENTATION PROGRESS

Description of Project Outputs	Status of Implementation Progress (Outputs, Activities, and Issues)
Knowledge Sharing Workshop on Tax Administration Frameworks Research Report on Tax Administration in East and Southeast Asian Regions Knowledge Sharing Workshop on the Application of ICT to Tax Administration Research Report on ICT and Tax Administration in East and Southeast Asian Regions	–

BUSINESS OPPORTUNITIES

Date of First Listing	–
Consulting Services	–
Procurement	–
Procurement and Consulting Notices	http://www.adb.org/projects/46006-001/business-opportunities

TIMETABLE

Concept Clearance	–
Fact-finding	23 Mar 2012 to 09 Apr 2012
Management Review Meeting	–

Approval	–
Last Review Mission	–

MILESTONES

Approval No.	Approval	Signing	Effectivity	Closing		
				Original	Revised	Actual
–	–	–	–	–	–	–

TA AMOUNT (US$ THOUSAND)

Approval Number	Approved Amount	Revised Amount	Total Commitment	Uncommitted Balance	Total Disbursement	Undisbursed Balance

CONTACTS AND UPDATE DETAILS

Responsible ADB Officer	Satoru Araki (saraki@adb.org)
Responsible ADB Department	Regional and Sustainable Development Department
Responsible ADB Division	Public Management, Governance and Participation Div., RSDD
Executing Agencies	Asian Development Bank

LINKS

Project Website	http://www.adb.org/projects/46006-001/main
List of Project Documents	http://www.adb.org/projects/46006-001/documents