

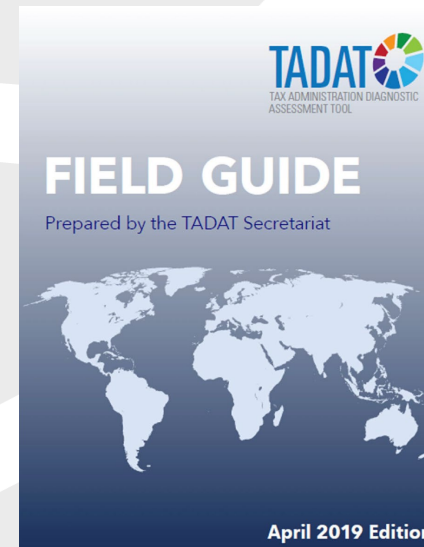
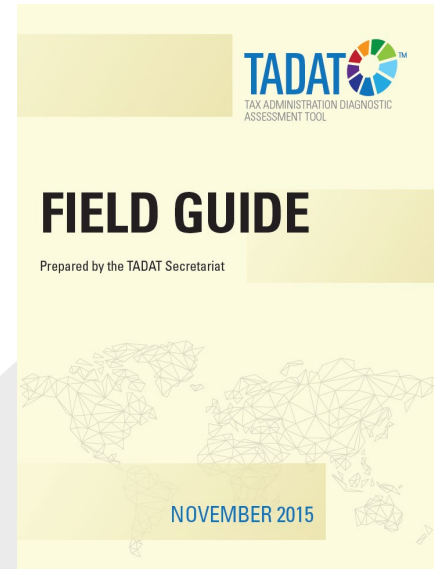
Field Guide 2025

Adapting to the evolving world of tax administration whilst remaining the preferred diagnostic assessment tool

June 2024



- Original release in 2015.
- First review commenced in 2018 resulted in a revised TADAT Field Guide being released in 2019.
- Initiation of the current review in 2024.



Committed to ensuring that TADAT remains a contemporary product and the preferred diagnostic assessment tool for tax administrations

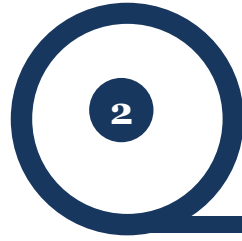
- No intention to undertake significant change to the structure and methodology of TADAT
- Need to ensure the tool remains relevant in the dynamic landscape of tax administration
 - TADAT will remain an evaluation tool
 - Performance Outcomes Areas will remain the same
 - Internationally recognized good practices will remain the foundation of the tool
 - Changes in the tax administration setting need to be factored in:
 - » Technological advances
 - » Economic globalization
 - » Changing societal values

An extensive consultation program is underway to collaboratively update the Field Guide



Stakeholders

- Adopted an inclusive approach with other capacity development providers
- Took into account external evaluations of TADAT
- Sought input from TADAT Steering Committee members, Technical Advisory Group and TADAT partners



International Community

- Engaged with international and regional tax organizations
- Consulted with country officials
- Conducted regional workshops



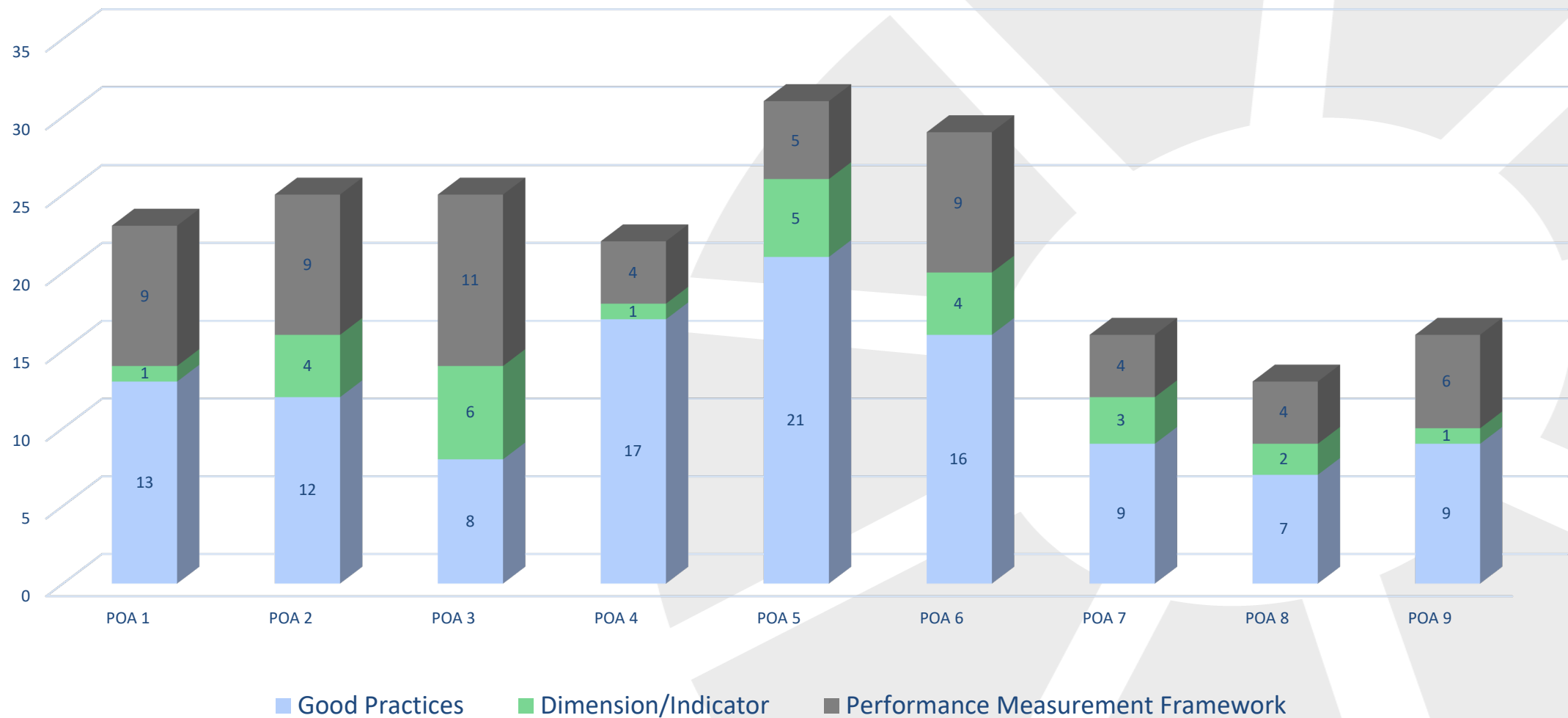
Ongoing...

- Analysis of the circulated questionnaire
- Still seeking any other relevant feedback

A wide range of suggested changes have been received

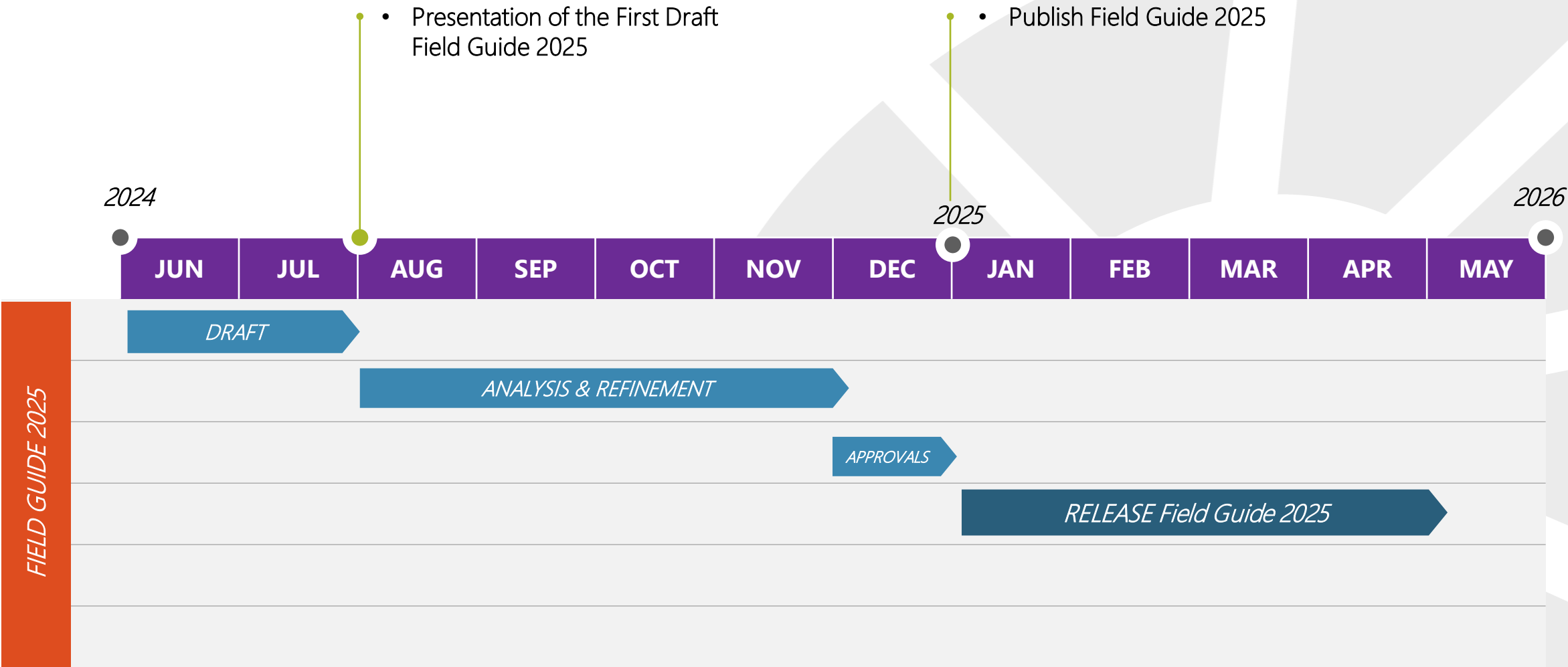
- Most common feedback areas:
 - Amendments to good practices
 - Revisions to the Performance Measurement Framework
 - Suggestions on new dimensions and indicators
- In addition:
 - Changes to the scoring method on existing indicators
 - Updates to the Assessor Checklist of Questions
 - Refinement to the Pre-Assessment Questionnaire
 - Inclusions of additional Glossary of Terms definitions
 - Changes to the other areas of TADAT

Indicative Feedback Responses



On the basis of the feedback received so far - we are:

- Reviewing existing good practices across all nine performance outcome areas
- Incorporating additional good practices to cater for evolving technology, increasing globalization, and a changing social environment
- Ensuring that the structure of the indicator and dimension framework is still appropriate
- Undertaking an update of the assessor checklist of questions
- Updating the performance measurement framework
- Including additional examples of certain suggested good practices
- Providing additions to the glossary of terms and improving some definitions
- Making some enhancements to the the pre-assessment questionnaire
- Taking on suggestions to improve the performance assessment report
- Looking at how to better emphasize the importance of post assessment planning in the TADAT



To Recap

- Ensuring TADAT remains a contemporary product and the preferred diagnostic assessment tool for tax administrations.
- Continue to engage with partners throughout the current review ensuring that all feedback received is considered.
- Ensure revisions are properly considered by the Technical Advisory Group and the Steering Committee and approved.
- Design and deliver awareness training on the main changes with TADAT users following release of Field Guide 2025.