

Issued by the TADAT Secretariat. **Readers are advised to refer to the TADAT Field Guide** (downloadable at www.tadat.org) or contact the TADAT Secretariat (Secretariat@TADAT.org) for further clarification.

Key objective	Provide guidance to all stakeholders on the TADAT assessment cycle and its requisites.
Reference	TADAT Field Guide pp 8 – 10.

1. What is the purpose of a TADAT assessment?

- To objectively assess, using a standardized and evidence-based methodology, the health (strengths and weaknesses) of key components of a country's system of tax administration and its level of maturity in the context of international good practice.
- To provide a baseline that informs country authorities on areas in need of improvement so that they can prioritize, plan and sequence responses/interventions—the interventions may include a mix of policy and administrative measures.

2. When does an assessment qualify to be TADAT assessment?

- When the assessment is conducted on all the TADAT performance outcome areas within the client country by a team of independent TADAT-trained assessors, and evidence supporting the scores is adduced and documented in a Performance Assessment Report (PAR).
- When the assessment team:
 - comprises at least three or four TADAT-trained assessors one of whom is the designated assessment team leader; and
 - includes at least one (but preferably two or more) trained assessor(s) with at least five years of tax administration experience.
- When, in line with established quality assurance procedures, the TADAT Secretariat certifies the PAR.

3. Who initiates a TADAT assessment?

- Country authorities (for example, Ministry of Finance or tax administration) either singularly or jointly with partner agencies (development partner, international agency or private sector entity).
(A formal request from the client country is required, and the TADAT Secretariat must be notified on all assessment requests).

4. What are the phases of TADAT assessment?

Four phases:

- **Phase 1. Assessment initiation:** in which the client country sends a formal request either to a sponsor or the TADAT Secretariat directly. The latter notifies all TADAT partners,¹ technical assistance providers and interested parties on the upcoming assessment, as they may be interested in nominating trained assessors to the team. The sponsor reserves the right to nominate a team leader and determine the team's composition and its size. Partnership with other interested agencies/institutions is preferred as a mix of trained assessors from a cross-section of technical assistance providers, systems of tax administration and experiences enriches the assessment.
- **Phase 2. Pre-assessment:** This is the assessment team's planning and preparation phase that begins 6 to 8 weeks prior to the in-country assessment phase (Phase 3). It includes formal communication with the client country by the team leader on various issues including confirmation of assessment dates, the TADAT process, request for nomination of a client country's official as the team's focal point/counterpart, logistics, sending the pre-assessment questionnaire to the focal point and undertaking preliminary research about the country. The country is advised, ex-ante, that the PAR will be shared, on a confidential basis, with the TADAT partners.
- **Phase 3. In-country assessment (ICA):** Typically takes 2 to 3 weeks and may be preceded by two – four-day training in the TADAT methodology of country officials (a combination of staff from the tax administration, ministry of finance, national audit office or relevant statutory agencies). The key task, together with the country's officials, is to use the TADAT methodology, assess the health status of the country's system of tax administration, and document the results in a PAR. Concrete evidence, including validation through field office visits, is an imperative of this phase. A draft PAR is transmitted in writing by the team leader to the authorities (mandatory) 24 hours before the exit meeting, immediate comments are solicited in the exit meeting, and the authorities advised to send additional comments (if any) within 21 days of ICA end-date to the team leader. The team leader also simultaneously sends the draft PAR to the TADAT Secretariat.
- **Phase 4. Post-assessment:** The PAR is finalized during this phase in which the team leader incorporates the authorities' comments (received within 21 days of ICA end-date) and sends, for final review and certification, the revised PAR to the TADAT Secretariat within 35 days of ICA end-date. The TADAT Secretariat returns the certified PAR to the team leader for transmittal to the client country within 45 days of ICA end-date. Included in the team leader's transmittal letter, is a request for permission from the country authorities to publish the PAR on the TADAT website (www.tadat.org).

¹ International development partners and institutions that support the TADAT framework include: the European Commission, Germany, International Monetary Fund, Japan, Netherlands, Norway, Switzerland, United Kingdom, and the World Bank.