

Revenue Administration

Djibouti

Strategic Plan and Generate Projects for the Djibouti Customs

METAC conducted a remote mission during 1-16 May to support Djibouti Customs in developing a strategic plan and generate projects which will implement the priorities of the plan, specifically focusing on the development of terms of reference for tiers of the selected governance framework and review of project initiative documents.

Supporting the reform management capacity of the tax administration

A workshop (22-26 September) on reform and project management provided skills to a team of 14 tax administration professionals who successfully completed the VITARA module on reform management. The mission recommended establishing a dedicated reform management team as an important governance element. The mission also highlighted establishing a fully-fledged Large Taxpayers Office (LTO) as a key priority to improve revenue mobilization and advised on the immediate steps to be taken in this regard.

Customs Strategic Plan

Ongoing support was provided to Djibouti Customs in preparing for the presentation of their inaugural Strategic Plan and priority projects to invited donors. This initiative aims to engage donors in projects that align with their priorities. The support included remote assistance for finalizing the Strategic Plan design, ensuring that the content, now approved by the Minister, is presented in an engaging manner. Continuous guidance was offered on invitation lists and drafting the event agenda. The presentation is scheduled for February 20th, 2025, at the Kempinski Hotel in Djibouti.

Support to the Djibouti Customs Strategic Plan Launch and Donor Roundtable

A mission in February supported Djibouti's Customs Administration (DCA) in the preparation, planning, and delivery of the customs-development partners' [roundtable](#). This event officially launched the inaugural DCA strategic plan (2025-2029), which was presented to the development partner community and the private sector. The strategic plan will be used as a platform to garner development partner support to facilitate the execution of priority modernization initiatives. The roundtable, which was opened by the Minister of Budget, supported by the Secretary General of Budget and Director General of Customs, attracted over 100 participants both on-site and online, including representatives from over 20 development partners.

Egypt

Addressing Informality Challenges in Egypt

METAC supported an IMF HQ mission to Egypt in January to advance on the ambitious goal to develop a strategy to address informality. Informality challenges are common for most tax administrations globally. The mission focused on developing an overarching strategy which relies on a blend of approaches to encourage voluntary compliance and specific compliance improvement programs, backed by sound governance.

Iraq

Strengthening the Self-Assessment System to Enable Taxpayers to Fulfill their Tax Obligations.

Recognizing the importance of shifting the responsibility for calculating tax liability from tax administrations to taxpayers, this mission assisted the Iraqi General Commission of Taxes (GCT) during 13-16 July in strengthening the supportive framework for the Self-Assessment (SA) system. During this off-site mission, the mission team evaluated GCT's existing SA mechanism and identified key improvements. This mission is part of a complex transition to an SA system that would enable most taxpayers to voluntarily fulfill their tax obligations, representing a significant change in the way the tax administration conducts its operations.

Draft Implementing Regulations for the Iraq General Authority of Customs Law Review

A hybrid follow-on mission during 1-20 May for the Iraq General Authority of Customs (GAC) Law Review developed (remotely) and validated (in-person) two draft implementing regulations to be approved by the Director General of GAC: (i) a circular on Post Clearance Audit and (ii) an instruction on temporary exports (and re-imports) of goods. The mission also agreed that 'Customs Valuation' will be the next mission priority.

Developing implementing instructions for Customs Valuation

During 6-10 October, METAC supported Iraq Customs in developing implementing instructions for Customs Valuation. These regulations will be essential to support the adoption of the amended Customs Law relating to Customs Valuation. A week of drafting (remote) was followed up with in-person validation of the document in English and Arabic with the Iraq Customs Legal Working Group during an off-site mission in Dubai, United Arab Emirates.

Establishing a Compliance Risk Management Framework

Supported by a decision from the Council of Ministers, the Iraqi General Commission for Taxes (GCT) is actively implementing a self-assessment system in accordance with previous IMF recommendations. A key element for the successful implementation is the establishment of a compliance risk management framework. A critical step in this process involves capturing and analyzing relevant data from tax forms. In virtual workshops with senior officials during 9-17 December, discussions focused on current practices regarding taxpayer registration and corporate income tax declarations. The mission proposed a unified registration form for all types of entities as the foundational element for establishing the taxpayer register at the GCT. Additionally, a preliminary set of data for a revised corporate income tax declaration was presented.

Large Taxpayer Office Classification

The Large Taxpayer Office (LTO) at the GCT manages a significant number of taxpayers, many of which are either inactive or small, which complicates effective compliance. Furthermore, several companies identified as large taxpayers are managed outside the LTO in various GCT branch offices. The remote assignment conducted from December 24 to January 25, proposed modifications to the current criteria for classifying large taxpayers at the GCT, which presently focuses mainly on an industry-based approach. It recommended incorporating additional criteria, such as a turnover test and a workforce size test. This

change is expected to significantly reduce the LTO population while accounting for approximately 70 percent of tax revenues.

Support to Draft and Validate an Instruction on Customs Transit

A hybrid mission during February 3-20 enabled the Iraq General Authority of Customs (GAC) to draft, discuss, and validate an Instruction on Customs Transit for approval by the GAC Director General. A first desk-based phase included drafting the regulation while the second, field-based phase included discussions and validation with the GAC Legal working group.

Jordan

Review of the Jordan Customs Golden List Program

In December 2024, METAC conducted a Review of the Jordan Customs Golden List Program, an Authorized Economic Operator program. The initiative offers participating companies benefits from customs in return for compliant behavior. The review was conducted in hybrid fashion, with initial desk research followed up with an in-country visit. It included discussions with both the Golden List team in customs and participating companies.

Lebanon

Training on Customs Enforcement Issues

This CD training to Lebanon Customs Authority (LCA) participants on 13-16 May was co-delivered and cost shared with the International Centre for Migration Policy Development (ICMPD). METAC's Customs Administration Advisor presented Customs Intelligence practices and the concept of National Risk Targeting Centers, while ICMPD advisors covered Risk management, Post Clearance Audit, and Vessel/ Container tracking.

Tax and Customs Cooperation

A workshop on tax and customs cooperation was held in Beirut in June 27-28, co-organized by FAD and METAC tax and customs advisors. Very productive discussions covered the concepts of identifying, prioritizing, and addressing common risks and the institutional framework required for information exchange and joint activities aimed at improving compliance and increasing revenue mobilization.

Legislative Review Workshop

In response to a request from the Deputy Prime Minister (DPM), this workshop, held at the METAC office 24 June to 3 July, assisted the Lebanese Customs Administration (LCA) to identify gaps in current customs legislation. Five LCA representatives, were supported on the (i) review of the customs law; (ii) development of recommendations for amendments to align the law with international standards; and (iii) planning for an implementation road map. World Bank representatives joined in person and online. The next step is to formally present workshop outcomes to the DPM and LCA, suggesting a prioritized list of amendments and proposing FAD / LEG support to assist with drafting, consultations, and implementation.

Reform Management

The Lebanese Ministry of Finance was supported in its reform agenda by METAC's Reform Management Mission during July 1-5. Despite the complicated economic and political context, the Lebanese tax

authorities are moving towards reforming the existing tax administration organization with the large taxpayer project as a pilot. The mission conducted a comprehensive environmental scan and analyzed the possible alternative approaches to reform, engaging with key stakeholders and identifying the main challenges and basic prerequisites for successful change management.

Employing Data Analytics in the VAT and Direct Tax Directorates

An offside mission to Egypt in January allowed the Lebanese officials to work closely with the two resident tax advisors, who explored data analytics in both the VAT and direct tax directorates. The team had a productive collaboration not only to analyze compliance data, but also to explore the Risk Differentiation Framework (RDF) - a digital tool that allows the automated profiling of a large group of taxpayers to better observe their tax compliance. A useful overview of the current architecture of the databases and possibilities for future automation were also discussed during the mission.

Excel training for auditors in the Value Added Tax (VAT) Directorate and the Large Taxpayers Office (LTO)

This training in March was jointly organized by METAC and Lebanon's Institute of Finance (IoF) to enable auditors to make better use of standard Excel functions to analyze large amounts of accounting data. As a pilot initiative, the training was very well received by participants and lays the groundwork for future, joint activities with the IoF in areas such as (i) general audit techniques; (ii) computer assisted and risk-based auditing; and (iii) specific soft skills required for VAT and Large Taxpayers Office (LTO) auditors.

Transfer Pricing Workshop

The workshops, delivered in March, helped the Ministry of Finance (MoF) in developing comprehensive transfer pricing regulations. Designed as an introductory training, the workshops provided insights into potential next steps to be taken by the MoF from legal, operational, and organizational perspectives. They explored the practical implementation of a comprehensive transfer pricing regime and fundamental provisions for the income tax law.

Libya

Developing a National Standard Operating Procedure for Libya Customs

METAC assisted Libya Customs in improving its clearance process with a hybrid mission (4-8 August field-based and 19 August – 6 September remote) to support the development of a National Standard Operating Procedure, which documents the new automated clearing process using ASYCUDA World. This document will be made available to both officers and traders to promote efficiency and transparency.

Reforming the organizational structure of the Tax Authority

METAC supported the Libyan Tax Authority (LTA) in advancing its structural reform project—a vital component of LTA's reform agenda. The mission built on TA provided in February 2024 that proposed a high-level organizational structure. During this remote mission conducted in January 2025, discussions focused on reviewing and refining the proposed structure. The mission proposed additional subordinate levels introducing divisions within each department. Moreover, the possibility of merging, adding, and renaming departments was explored to better align to the Libyan context. Mandates were established for each of the General Administrations and supporting departments within the proposed new structure, and a Projected Initial Resourcing Requirements for the LTA headquarters was proposed.

Tax Procedures Code Development

In February, METAC conducted a mission as the first phase of a joint project with the IMF Legal Department to develop a Tax Procedures Code (TPC) for Libya. This project consists of three distinct phases: (i) diagnostic phase, (ii) drafting phase, and (iii) TPC draft finalization phase. During the diagnostic phase, the mission team facilitated a series of workshops with Libyan tax authorities, focusing on good practices in legislating tax procedures. The team also assessed the current legal framework for tax procedures and its practical application. The discussions were crucial in identifying the most suitable approaches for the Libyan context and in outlining a comprehensive legal reform strategy that will guide the drafting of the TPC in the upcoming phase scheduled for FY26.

Enhancing the Management of the Large Taxpayers Office

The April mission assisted the Libyan Tax Authority (LTA) in reviewing and improving the management of the Large Taxpayers Office (LTO), which is essential for securing a substantial portion of tax revenues for the administration. Through workshops and discussions, the mission team engaged with LTA officials to examine the current management approach for large taxpayers and to introduce international good practices for LTOs. The sessions identified several key areas for enhancement, which include developing a tailored LTO compliance strategy, redefining the classification of large taxpayers, and establishing a separate organizational structure for the LTO. Additionally, the mission emphasized the importance of creating a centralized Risk Management Unit (RMU), modernizing casework processes and practices, and developing a tailored capability development plan for the LTO.

Enhancing the Implementation of the Cargo Manifest and Guarantees Functionalities

METAC organized a workshop in Amman to enhance the Libyan Customs Authority's (LCA) implementation of the cargo manifest and guarantees functionalities within ASYCUDA World (AW). It focused on evaluating the system's capability to manage cargo manifests under various operational scenarios and the automatic write-off of declarations. Additionally, the workshop examined LCA's current guarantee procedures and explored technical and organizational measures to ensure their effective integration with AW.

Morocco

Development of an e-invoicing project

E-invoicing has a strong impact on tax compliance if the implementation is strategically planned, involving key stakeholders, and ensuring that key data analysis capabilities are in place. At the request of the Moroccan tax administration, METAC supported the initial steps in the development of an e-invoicing project. During 4-17 July, METAC helped the General Directorate of Taxes to assess the current situation, specific needs, and expectations. During a series of productive workshops and brainstorming sessions, the appropriate invoicing model was selected. The joint work also resulted in a benefits-driven project plan and schedule for the preparation of functional and technical specifications and the required change management arrangements. The Moroccan authorities have an ambitious plan, dedicated resources and every prospect of success working with METAC.

Improving the use of Emerging Data Analysis Technologies

In Rabat, Morocco, from July 15-24, METAC supported the Moroccan Customs Service in developing the necessary skills to design and implement machine learning models in Python software, specializing in dynamic selectivity. An intensive workshop was organized to build capacity in this area. It is a strategic objective of the Moroccan Customs to develop Artificial Intelligence (AI) strategies to make more effective use of data and improve revenue collection using cutting-edge technology to detect fraudulent transactions. The workshop was attended by five dedicated officers from the Risk Management, Statistics, and IT departments. The participants brought a deep understanding of their customs environment, facilitating an in-depth and engaging learning experience.

Tunisia

Leveraging Machine Learning and AI for Data Analytics and Fraud Detection

During 17-26 November, METAC organized a workshop for 10 officers from Tunisian Customs on leveraging Machine Learning and Artificial Intelligence for data analytics and fraud detection. The workshop centered on key topics such as data preprocessing, exploratory data analysis, and the development of machine learning models in Python aimed at anomaly detection.

West Bank and Gaza

TADAT assessment

In collaboration with the World Bank (WB), METAC supported [TADAT](#) pre-assessment training and the initial TADAT assessment of the Palestinian tax administration authority. A very constructive relationship was established with the Ministry of Finance and the tax administration, the World Bank, and European Union teams to identify next steps for the development and implementation of a post-TADAT reform roadmap.

Yemen

Support on SoClass and Java computer language skills to enable better use of the ASYCUDA World customs system.

During the week of 6-10 October, METAC provided the Yemen Customs' IT staff with in-person training (off-site in Dubai), supplemented by a week of online training tailored to specific needs.

Compliance Improvement Plan for the banking sector

In a virtual help desk assignment during 1 July to 30 September, METAC worked with the Yemeni General Taxation Department (GTD) to complete the Compliance Improvement Plan for the growing banking sector. The Compliance Improvement Plan (CIP) is essential for the tax administration to better understand taxpayers and related risks, while identifying effective treatment strategies. Participants discussed critical areas for the CIP, including developing a risk profile for the banking sector, assessing compliance risks, establishing risk criteria, formulating treatment strategies, and considering stakeholder engagement. The discussions were marked by enthusiasm and active participation. The pilot CIP for the banking sector will serve as a model for future compliance programs in Yemen, enabling the GTD to expand its Compliance Risk Management practices to other high-risk industries. Additional IMF remote support will continue through the end of 2024 to assist with the implementation of the banking sector CIP.

Support on Java and SoClass

Building on an in-person workshop held in October, METAC provided five days remote support to Yemen Customs on Java and SoClass computer languages, aimed at enhancing customs officers' proficiency in utilizing the ASYCUDA customs clearance software.

Enhancing Organizational Structure in Tax Administration

Modernizing organizational structures within tax administrations is essential for enhancing operational effectiveness and improving service delivery. The Yemeni General Taxation Directorate (GTD) made significant strides in this endeavor, demonstrating a strong commitment to improvement. A 23-27 November follow-up mission in Cairo focused on refining the organizational structure to include three general directorates and establishing three hierarchical levels under the Commissioner. The mission also established clear mandates for each department within the general directorates and reviewed the "Job Description" document created by the GTD, to ensure alignment with the newly proposed structure.

Implementation of the Compliance Improvement Plan

METAC continued its support to the Yemeni GTD in preparing for the implementation phase of the Compliance Improvement Plan for the banking sector. METAC offered a virtual help desk during November and December 2024. The mission discussed various tax risks present in the banking sector, specifically focusing on Islamic banking products. It also shared with GTD a series of notes outlining good practices for managing Large Taxpayers and ensuring compliance in the banking sector.

Developing a Tax Procedures Code

In February, METAC supported Yemen's General Taxation Department (GTD) in developing a Tax Procedures Code (TPC). This initiative, executed jointly with the IMF's Legal Department, consists of three distinct phases: (i) diagnostic phase, (ii) drafting phase, and (iii) TPC draft finalization phase. The team conducted a series of workshops with the Yemeni tax authorities to share good practices in legislating tax procedures and to evaluate the existing legal framework and its practical application. Discussions with the delegation focused on understanding the current situation, clarifying the distinctions between the administrative provisions of the Income Tax Law and the General Sales Tax Law, and establishing a unified approach for the tax procedures of both laws. The team also outlined a comprehensive legal reform strategy to be adopted during the drafting of the TPC in the upcoming second phase, scheduled for FY26.

Remote Mission on Tax Debt Management

In April, METAC conducted a remote mission to enhance understanding of Yemen's tax debt management practices. Through a series of workshops and discussions, the mission team explored the current practices, the relevant legislative framework, and the status of tax arrears. This analysis was crucial for formulating a strategy aimed at debt reduction and prevention, which is vital for improving the collection of tax debt. The insights gained during this mission will support efforts to enhance tax revenue management and ensure effective fiscal operations.

Training the Yemen Customs Authority on the Core Framework of the ASYCUDA World System.

This follow-up initiative during 10-17 April in Amman, provided four officials from the Yemen Customs Authority with hands-on expertise in the core framework of the ASYCUDA World system. The entirely

practical sessions featured advanced exercises that both reinforced concepts covered in a prior training phase and introduced new capabilities – particularly in reporting and dashboard creation.