Revenue Administration - Fiscal Year 2026

Djibouti

Customs Law Reform: METAC Hybrid Support

METAC provided hybrid support to Djibouti's General Directorate of Customs and Indirect Taxes (DGDDI), focusing on modernizing the country's customs legislation. The initiative included: (i) a review of the existing 2011 Customs Code against international good practices; (ii) preparation of a comprehensive draft for new primary customs legislation; and (iii) outline of next steps for consolidating the draft before submission to the Ministry of Finance. Key gaps were identified and discussed during a collaborative in-person workshop in Djibouti (September 28–October 2, 2025), where draft legislative texts and an action plan were developed with DGDDI.

Egypt

Support to Improving Taxpayer Services

The IMF Fiscal Affairs department provided a follow-up support to the Egyptian Tax Authority (ETA) in developing its Human Resource (HR) management function. This included the development of an HR enhancement plan and a draft HS strategy framework, as well as the design of a CD Plan to support the implementation of HR development actions and strategy.

Iraq

Thematic support for Iraq customs continues (July)

The sixth in a series of hybrid capacity development workshops commenced with remote drafting of supporting instructions for the implementation of customs guarantees. The draft has been shared with Iraq customs for their initial review and will be validated and finalized during an in-person workshop in August.

Strengthening Audit Capacity in Iraq's Tax Administration (July)

The mission supported the General Commission for Taxes (GCT) in Iraq through a five-day training program designed to enhance the audit capabilities of approximately twenty tax officers. The mission built foundational knowledge and practical skills in auditing companies for compliance with Iraqi tax laws. Through interactive sessions and practical exercises, the mission team introduced participants to key audit principles, including case selection, planning, evidence gathering, and audit finalization. The training was based on good international practices such as VITARA and TADAT and tailored to address the diverse experience levels of participants. The training helps adopting modern audit techniques and strengthening the overall effectiveness of Iraq's tax administration.

Enhancing Audit Practices

In October, METAC supported the General Commission for Taxes (GCT) in developing a comprehensive draft tax audit manual to ensure consistency, transparency, and quality in tax audits, supporting the GCT's modernization efforts and the effective implementation of the SA system. The manual details the audit case selection process, the various types of audits and highlights the importance of respecting taxpayers' rights, maintaining segregation of duties, and thoroughly documenting each step of the audit process.

Support to legislative framework (April 6-30)

Iraq's customs administration, with METAC support, modernized the legal framework underpinning contemporary customs operations. Building on a sequenced reform agenda, the engagement supported the General Authority of Customs in further developing secondary customs legislation, with a focus on regulating e-commerce importations in line with evolving trade practices. The assistance helped consolidate a coherent and risk-based legal framework that enhances customs controls while supporting trade facilitation, complementing earlier reforms in areas such as risk management, post-clearance audit, valuation, transit, and guarantees.

Joint mission: Iraq and Libya

Building Risk Management Capacity

A four-day interactive workshop in Jordan brought together tax officials from Iraq and Libya to introduce the foundational principles and strategic importance of the Compliance Risk Management (CRM) framework. Fourteen participants engaged in practical exercises and group work, applying CRM concepts to real-world scenarios and learning to identify, assess, and prioritize compliance risks using international good practices such as VITARA and TADAT.

Jordan

Provide follow up Support on Improving the Golden List (AEO) (January 19 - 28)

This mission supported the Jordan Customs Administration (JCA), in strengthening its Authorized Economic Operator (AEO) program, also known as the Golden List Program (GLP) by advancing implementation of the AEO/GLP improvement roadmap. The JCA made substantive progress in modernizing its AEO/GLP, aligning it with international standards and national priorities. A clear path toward digitizing of the AEO application process was defined, thereby positioning JCA to pursue AEO mutual recognition negotiations with other countries.

Review of e-invoice system (February 8-17)

METAC reviewed the implementation of Jordan's e-invoicing system, its alignment with international standards, and progress in integrating invoice data into Income and Sales Tax Department (ISTD) operations, including Corporate Income Tax–sales cross-checks for audit purposes. JoFotara, Jordan's electronic invoicing system, has achieved strong voluntary adoption, and ISTD is advancing its compliance program. Phase 4 is being piloted with positive results, with full rollout expected by end-Q1 2026 to support integrated audit cross-checks.

Lebanon

ASYCUDA World Assessment

A recent METAC mission in Lebanon focused on reviewing the country's customs IT system, ASYCUDA World. The team worked closely with local officials to identify ways to improve digital processes and make customs operations more efficient. The review highlighted opportunities to automate key procedures and strengthen system management, helping Lebanon move closer to international best practices. These efforts are part of METAC's ongoing support for modernizing revenue administration in the region. By sharing expertise and practical recommendations, METAC aims to help countries like Lebanon enhance their digital capabilities and deliver better public services.

Risk Management Unit Needs Assessment (November 3-12)

This mission conducted a needs assessment of the Lebanon Customs Authority (LCA) Risk Management Unit (RMU). The Unit's alignment with good international practices and effectiveness in supporting a risk-based approach to customs operations was assessed. The mission team identified gaps in the risk process, communications, officer capacity, and supporting IT systems in collaboration with the Risk Management Unit.

Tax review of Income Tax Law (November 19– December 19)

This activity facilitated the review of a draft Income Tax Law (ITL) submitted to Lebanon's Council of Ministers and preparation of a national tax administration implementation plan.

IT Stabilization (April 6-30)

This assignment builds directly on earlier support to the Ministry of Finance (MOF) on IT stabilization and had two objectives. First, to support implementation and stabilization of planned e-filing enhancements for offshore and holding company returns, Second, to explore next steps for completing the IT stabilization project and identifying CD support needs.

Libya

Advancing Legal Reform: Drafting Libya's Tax Procedures Code (July 18-27)

As part of a three-phase initiative to modernize Libya's tax administration, the July mission marked the second phase of support to the Libyan Tax Authority (LTA) in developing a comprehensive Tax Procedures Code (TPC). This phase focused on drafting the TPC, building on the diagnostic work completed in Phase 1 during February 2025. The METAC team, working jointly with the IMF's Legal Department (LEG), engaged in desk-based drafting activities to produce a simple yet comprehensive TPC that consolidates and harmonizes administrative provisions across core taxes, including income tax and stamp duty. The draft code reflects international good practices and is tailored to Libya's institutional context, improving procedural clarity and transparency, taxpayer compliance, and administrative efficiency. The draft code will be presented to the Libyan authorities during Phase 3, when it will be reviewed, discussed, and finalized.

Assist the General Directorate of Taxes in the Development of a Tax Procedure Code - Phase 3 (November 10-13)

This activity was the final of three planned to support the development of a Tax Procedures Code (TPC) for Libya. During the first activity, discussions were held with the Libya Tax Authority (LTA) to identify the scope and parameters for a TPC. As part of the second activity, a draft TPC was produced by leveraging provisions from income tax and stamp duty laws, along with executive regulations. In this third activity, the TPC draft was finalized through discussions of the various provisions with the LTA, explaining the benefits, and incorporating feedback. The LTA must now circulate the draft internally, consolidate any additional input into a final proposal, and submit it to the Commissioner for approval and onward review by the Ministry of Finance.

Review of functioning of core revenue administration processes (February)

This activity supported a review of the Libya Tax Authority's (LTA) strategic plans. METAC recommended to bring the LTA into alignment with contemporary practices, comprising reform that (1) transitions manual, paper-based processes to digital operations; (2) introduces a function-based organizational model; (3) replaces administrative assessment with self-assessment; and (4) rationalizes the field office network, reducing levels of autonomy of field offices and promoting strong a headquarters.

Customs Administration Scoping Mission (February 3-8)

An HQ-led customs administration CD mission on Libya was held in Amman, Jordan, with six representatives from the Libyan Customs Authority (LCA). The mission reviewed the local context of LCA and LCA's governance arrangements, management, and operations. It supported the LCA in identifying eleven priority measures to strengthen revenue and compliance in the short- and medium-term.

Review of functioning of core revenue administration processes (April 29- May 15)

This activity supported the Libyan Tax Authority (LTA) to improve its operational planning and monitoring. Identified as a quick-win initiative during a February 2026 joint HQ – METAC mission (Aslett), this activity aims to achieve a short-term impact. The aim is to assist the LTA in defining its operational goals, as well as providing guidance on the necessary resources, monitoring tools, and risk mitigation strategies.

Morocco

Enhancing Customs Risk Management (December 2-11)

The Customs and Excise Administration (CEA) with support from METAC improved its capacity to apply machine-learning techniques to operational risk management. During the mission, the participants developed an AI-based importer risk-profiling tool, complete with a user interface for data analysis and risk scoring, directly translating customs expertise into machine-learning features. Data quality and usability improved during the exercise, and the tool is designed to be hosted on the CEA's Big Data platform, supporting institutional ownership and long-term sustainability in line with prior FAD recommendations. The application of the tool is expected to enhance selectivity by better identifying high-risk transactions, thereby reducing unnecessary intrusive inspections. The mission also confirmed that the CEA's risk management governance framework aligns with international practices, with robust checks, balances, and auditable approval processes that support agile and effective profile management.

TADAT's Contribution to the Formulation of the Tax Administration Strategy (February 9-17)

The mission supported the General Directorate of Taxes (DGI) in strengthening the strategic coherence and implementation readiness of its 2024–2028 tax reform agenda, building on recent progress reflected in a rising tax-to-GDP ratio and advances in digitalization. By aligning the strategy with updated TADAT findings and international good practices, the work delivered a structured, prioritized reform roadmap and secured agreement on a medium-term capacity development plan, alongside a joint impact assessment initiative to monitor reform outcomes. Concrete results include enhanced clarity on institutional and legislative gaps and practical measures to strengthen core functions such as taxpayer registration, arrears management, dispute resolution, and VAT refund processing.

Syria

Joint Tax Policy Revenue Administration mission (January 27-29)

The joint FAD–METAC engagement provided support for the tax authorities to refine draft tax laws covering income taxation, sales tax, and fees and stamp duties grounded in international experience and adapted to fragile-state conditions.

Tunisia

Spotlight on Capacity Building: Advancing AI in Tunisian Customs (June 17-26)

IMF HQ and METAC delivered an intensive training to strengthen the capacity of Tunisian Customs officers in enhancing selectivity mechanisms through artificial intelligence (AI). This initiative directly supports the strategic objective of the General Directorate for Customs (GDC) to integrate AI into the risk management framework of SYNDA 2—the country's next-generation customs IT system currently under development.

The workshop trained seven dedicated officers from the Risk Management, Statistics, and IT departments. Their strong understanding of the customs environment fostered rich discussions and practical insights, making the sessions highly interactive and impactful. Participants explored how AI can be applied to improve targeting, streamline operations, and support data-driven decision-making, laying the groundwork for future innovation in Tunisian Customs.

West Bank and Gaza

Exploring CD priorities for the Palestine Authority's tax and customs administrations (January 13-15)

This mission facilitated exploration of a capacity development workplan for the Palestinian Authority's tax and customs administrations. Through dialogue with counterparts, nuances of the Palestinian Authority's unique operating context were clarified, current plans discussed, and quick wins identified.

Supporting Compliance Risk Management (CRM) and Debt Collection (April 13-May 5)

This activity delivered remote capacity development support on Compliance Risk Management (CRM) and debt collection to the Palestinian Authority's tax administration. The activity aimed to build institutional capacity in risk-based compliance and arrears management, culminating with the delivery of a focused compliance strategy to support short term revenue performance. Given the suspension field-based operations, the remote delivery modality allows support to commence immediately, in line with a request from the Ministry of Finance. This activity represents an initial step toward designing and implementing a risk-based compliance strategy explicitly designed to improve short-term revenues.

Functional Review of the Palestine Customs (PC) ASYCUDA World (AW) System (April 13-30)

This activity conducted a functional review of the Palestine Customs (PC) ASYCUDA World (AW) system to assess the extent to which the current configuration, deployment, and use of the system's functionalities align with international good practices and support effective customs administration. The review focused on identifying functional gaps, underutilized modules, and opportunities to better exploit existing AW capabilities—particularly in relation to risk management and selectivity, valuation controls, post -clearance audit (PCA), reporting and data analytics, and management oversight. In particular, the authorities are seeking to better understand what functionalities are already available within the current AW implementation; how these can be configured and deployed to align with international standards; and how AW can better support immediate operational priorities, including revenue protection and improved compliance management. With customs administration, the support is focused primarily on advancing a complete adoption of AW, improved risk analysis and selectivity, and the introduction of valuation controls. This activity is the first to be delivered and will be intentionally organized to help to orient subsequent engagement.

Yemen

Yemen Short- Term Emergency Revenue Plan

In August–September 2025, a joint HQ–METAC mission supported the General Taxation Department (GTD) of Yemen in developing a short-term emergency revenue plan. The mission brought together representatives from the Ministry of Finance, the GTD, and customs authorities, fostering collaboration and integrated approaches to revenue management. The team worked with Yemeni counterparts to review existing reform plans and identify new opportunities for strengthening tax administration. These efforts resulted in a set of targeted short-term actions, designed to enhance coordination, promote transparency, and support the adoption of modern practices.

Advancing Legal Reform: Drafting Yemen's Tax Procedures Code

As part of a three-phase initiative to modernize Yemen tax administration, the October mission marked the second phase of support to the GTD in developing a comprehensive Tax Procedures Code (TPC). This phase focused on drafting the TPC, building on a previous diagnostic mission. The TPC is a simple yet comprehensive report that consolidates and harmonizes administrative provisions across core taxes, including income tax and GST. The draft code reflects international good practices and is tailored to Yemen's institutional context, aiming to improve procedural clarity and transparency, taxpayer compliance, and administrative efficiency. It will be presented to Yemeni authorities during Phase 3, where it will be reviewed, discussed, and finalized.

Assist the general directorate of taxes in the development of a tax procedure code - phase 3 (December 1-4)

Yemen had developed a unified Tax Procedures Code (TPC) with METAC support, culminating in a finalized draft agreed with the Ministry of Finance Yemen and the General Taxation Department. The TPC harmonizes fragmented tax procedures across existing laws, introduces modern administrative measures such as electronic tax systems and clearer rulings, and strengthens key areas including appeals, enforcement, and penalties. Through extensive consultations, the work ensured the framework is tailored to Yemen's context while building institutional capacity and consensus. Additionally, a practical reform option through a unified Tax Procedures Regulation was discussed with the authorities, offering a faster alternative to legislative approval. This would establish a foundation for a more coherent, efficient, and transparent tax administration. Should the authorities choose this path, further assistance will be needed.

Follow up on tax arrears (April 13-27)

METAC support strengthened the Yemeni General Taxation Department's capacity to recover tax arrears and mobilize additional revenues, with tangible early results. Building on prior METAC engagement, the follow-up assistance focused on enhancing practical debt recovery practices targeting the largest tax debtors, including state-owned enterprises that account for the bulk of outstanding tax arrears. The engagement helped deepen the authorities' understanding of effective enforcement actions, improve case prioritization, and strengthen the management of tax debt inventories. Notably, the application of METAC guidance following the April 2025 mission contributed to a significant increase in revenue collection from tax arrears, reinforcing the effectiveness of a more active and targeted recovery approach.

Implementation of short-term emergency revenue program - PCA (April 4-30)

Yemen Customs Authority (YCA) advanced institutionalization of post-clearance audit (PCA) with METAC delivering a comprehensive, context-adapted PCA Manual and strengthening staff capacity through iterative, hands-on engagement. The finalized manual, now under internal approval, provides a structured foundation for transitioning from a largely desk-based approach to a more risk-based and systematic PCA program, including improved case selection, audit planning, and quality assurance processes. The recommendations also highlighted practical steps to enhance coordination across units involved in audit-related functions, promoting more coherent oversight and governance.