

## Revenue Administration Fiscal Information Toolkit (RA-FIT) - International Monetary Fund



### Objective and features

#### 1. Objective

RA-FIT aims to assist revenue administrations in improving their performance measurement and reporting, and to provide data and analyses that can help improve cross-country comparisons.

#### 2. Institutional coverage

National governments.

#### 3. Technical coverage

RA-FIT technical coverage includes:

1. revenue management and tax administration;
2. human resource management;
3. management information systems; and
4. budget management.

#### 4. Application method

Self-assessment.

### Methodology

#### 5. Methodology

RA-FIT is a survey-based data gathering toolkit designed to collect revenue administration information. Data is collected through the voluntary International Survey on Revenue Administration (ISORA) survey. The survey covers the following areas:

- |                               |                               |
|-------------------------------|-------------------------------|
| 1. Revenue Collections        | 6. Return Filing and Payment  |
| 2. Institutional Arrangements | 7. Service and Education      |
| 3. Budget and Human Resources | 8. Collection and Enforcement |
| 4. Segmentation               | 9. Verification/audit         |
| 5. Registration               | 10. Dispute Resolution        |

The survey consists of a combination of static and dynamic questions. Static questions focus on aspects such as organizational structure, level of autonomy, and powers set out in specific legislations. In contrast, dynamic questions relate to numbers and values of transactions for fiscal years and other variable information that changes with each survey iteration.

#### 6. Benchmarking system

RA-FIT is primarily a data collection tool. Data collected through the ISORA survey is not benchmarked and graded against each other.

#### 7. Linkage to PEFA framework

Data available on the RA-FIT portal links to the following PEFA performance indicators: fiscal strategy (PI-15), budget preparation process (PI-17), and legislative scrutiny of budgets (PI-18).

#### 8. Complementarity with PEFA framework

RA-FIT is primarily focused on collecting data from tax administrations. The tool can also be used for validating insights gathered by other diagnostic tools such as PEFA framework.



### Development and use

#### 9. Development and coordination

The first round of RA-FIT was launched by the IMF in 2012. The survey was administered using an Excel spreadsheet and covered 86 countries. The second round of RA-FIT was launched in 2014 and used an online platform to gather data from 89 countries. Other individual organizations collected data from their members separately for the purpose of internal review and analysis.

In 2016, the International Monetary Fund (IMF), the Inter-American Centre of Tax Administrations (CIAT), the Inter-European Organization of Tax Administrations (IOTA), and the Organisation for Economic Co-operation and Development (OECD) signed a memorandum of understanding (MoU) to collect tax administration information using a common questionnaire and through the IMF's RA-FIT platform. Subsequently, a single survey was launched with 135 participating tax administrations in 2016. OECD, IOTA, CIAT, and IMF have jointly carried out two surveys (2016 and 2018). The Asian Development Bank participated in the 2018 iteration of the survey. While there is now a single data collection survey, partner organizations continue to use the data collected in a manner that best meets their needs and objectives.

The ISORA, hosted on RA-FIT, is collaboratively developed by the IMF, CIAT, IOTA, and OECD. The introduction of RA-FIT and ISORA has helped to simplify and align the data collection process used by these organizations.

#### 10. Assessment management

The ISORA is administered online using the RA-FIT platform. While the ISORA is jointly developed by participating organizations, the RA-FIT data portal is developed and managed by the IMF. A guide is published alongside the survey. Further queries relating to the data collected and data available can be sent to the RA-FIT help desk.

Ensuring the accuracy of survey responses is the primary responsibility of participating countries. The custodian carries out general plausibility and technical checks in order to quality control ISORA responses. This includes ensuring proper use of local currency values to the nearest thousands and querying significant variations in responses across years with the specific revenue administration. However, if the revenue administration considers the data reliable, the query is not pursued further.

#### 11. Uses by the government and members of the PFM community

The data has multiple users, including partner organizations responsible for designing and administering the survey and revenue administrations in countries providing the data. Both partner organizations and revenue administrations use the survey data to carry out subsequent analysis in accordance with their own needs and programs, as presented below:

1. IMF publishes *Understanding Revenue Administration* in its publications [database](#) (search term: ISORA: Understanding Revenue Administration) alongside each round of surveys to discuss the key findings that emerge.
2. CIAT uses the data to review institutional structure, organization, and autonomy of tax administrations, including their resources, personnel, and basic characteristics of their operations. These are discussed in the publication, [Overview of Tax Administrations](#).
3. IOTA discussed the findings from ISORA in the [annual meeting](#) of their Technical Working Group (TWG) on ISORA in the past.
4. OECD uses data from the survey to analyze and highlight key trends, recent innovations, examples of good practice and performance measures, and indicators with regard to tax administrations. Key findings from OECD's analysis are included in OECD's [Tax Administration Series](#) (Bo6).

#### 12. Sequencing with other tools

ISORA-report data can be compared and sequenced with the increasing set of evidence-based assessments of tax administration such as TADAT (Bo2).

#### 13. PFM capacity building

No PFM capacity development function is envisaged for the tool. The IMF provided a training course targeted toward officials responsible for completing the 2018 ISORA.



#### 14. Tracking of changes and frequency of assessments

RA-FIT is not designed to track performance changes over time. ISORA is carried out once every two years. Four rounds of the surveys have been carried out to date. Following the 2020 iteration, a shorter version of the ISORA is planned to be carried out annually to focus on collecting data that changes on a yearly basis. Once every four years, the partner organizations will run a longer survey which will include questions about organizational structure and legislation that generally change less frequently.

#### 15. Resource requirements

The IMF has one and a half full time equivalent staff who work on the survey all year round. In addition, there are also employees from the IT department that are involved in maintaining both the data collection and data dissemination platforms.

### Transparency



#### 16. Access to methodology

The methodology for data collection, including current and previous iterations of the survey are available on the [portal](#). Each iteration of the survey is accompanied with a guide. The guide provides instructions on how to complete the form, including a detailed outline of individual forms that are a part of the survey and definitions.

#### 17. Access to assessment results

The RA-FIT data [portal](#) acts as a central repository for all IMF publications relating to ISORA, relevant links, survey forms, and data. All data collected from the ISORA survey is made available in the RA-FIT portal. RA-FIT provides both country-level data, for those countries who have consented to share this information publicly, and aggregate data. Data is aggregated by income group and by region. There is also a query tool that allows users to customize their data aggregation.

Access to country-level data collected through the survey depends on the partner organizations supporting the revenue administration. As of 2018, data collected from revenue administrations supported by OECD and CIAT was publicly available. In contrast, data collected from revenue administrations supported by IMF and IOTA was not publicly available. However, the terms and conditions for the 2020 iteration of the survey require all countries to agree to have their data published once the process is completed.