

World Bank IP-DPG Benchmarks:

Date: 28 Dec, 2019

Bench Marks Description	Status	Progress in 2019
<p>1) The ARD makes fast track tax filling mandatory for LTO (Banking and Telecommunication sector) clients, with optional use provide to MTO clients.</p>	<p>Achieved</p>	<p>Achieved: ARD already achieved its fast track filling (fast track filling)benchmark, more than 450 taxpayers have been trained and 250 taxpayers are registered in E-filling. The ARD rolled out fast track filling as pilot in MTO and in LTO issued an official circular to the taxpayers of three sectors (Banking, Telecom, and Aviation) where the target was for Banking and Telecom sectors. The ARD informed the taxpayers of mentioned sectors paper-based forms will not be issued to them from 21 March 2019 onward. For the benchmark purpose, the total of 26 taxpayers of banking and telecom sectors are registered in LTO and so far we received the online forms from 21 taxpayers. The remaining 5 taxpayers are inactive or disappeared.</p>
<p>The Minister of Finance approves administrative procedures guiding operations of the Tax Disputes Resolution Board and ARD submit a budget initiative for the 2020 budget to finance required tashkeel positions and the capital and operational costs of the Tax Dipute Resolution Board (TDRM).</p>	<p>Achieved</p>	<p>Achieved: As per article 55 of Tax Administration Law (TAL), the Tax Dispute Resolution (TDR) board should to be establish for facilitation of taxpayers. ARD developed and approved Term of References and procedures for TDRM, ARD management provided briefing and presentation to the MoF H.E Minister for the establishment of the board. - For the establishment of TDRM Board, the 5 positions have been advertised through job portals and MoF website dated June 10, 2019 for 10 days. In total 273 applicants applied, 25 candidates have been shortlisted and interview. The Interview panel members selected 8 candidates for second round which will be as well interview by the H.E Minister to select 5 candidate for the board positions. Finally, the request has been prepared by the MoF for the nominated board meembers and approved from the H.E</p>

		<p>President. The board members signed the agreements with MoF-HR department, the board members have been introduced and conducted the 1st meeting dated October 28, 2019. which chaired by the DG Revenue.</p> <p>The HR and Finance departments agreed to consider TDRM members under MoF structure FY 2020 (1398) which is still under process and further will approve Tashkeel from Civil Service commission.</p>
<p>ARD publishes fortnightly revenue reports on tis website that: i) provide full disaggregated tax performance data at the level of collection points; and ii) track progress against government revenue targets.</p>	Achieved	<p>Achieved: ARD published revenue fortnightly reports for the first time on 26th May, 2019; further the ARD will regularly upload revenue reports to ARD website on each Sunday of the week. I would like to state, the revenue reports format was mutually agreed between ARD and WB team.</p> <p>For more information, kindly refer to the link: www.ard.gov.af</p>
<ul style="list-style-type: none"> • Tax/ GDP to 11.20. • ARD Re-Org: Phase 1 (ARD HQ). • Active Taxpayers: LTO 269; MTO 7,355; STO 4,450. • VAT staff recruited and trained 	Achieved	<p>ARD drafted the organization structures regarding Audit Department, establishment of SLTO and for Five Provinces SLTO sections and submitted to MoF and further to civil service commission for final approval, as soon it finalize ARD will further implement their activities.</p> <p>VAT TOR, functional statements have been drafted and waiting for tashkeel to assign VAT staff.</p> <p>Active Taxpayers: March 30, 2019 LTO: 275 MTO: 8,578 STO: 4580</p>