

Meeting of the ATI post-2020 Task Force

4 July 2019 / Berlin, Germany

Introduction

The ATI Steering Committee established an ATI post-2020 Task Force after its meeting in Paris in the end of 2018. The overall purpose of the Task Force is to develop the road map for the Addis Tax Initiative beyond 2020. Currently, all interested ATI members can be members of the Task Force. The ATI Steering Committee approved the *Terms of Reference* for the Task Force, which outline its mandate and timeline.

45 delegates representing 34 ATI members attended the meeting on 4 July 2019 in Berlin, Germany. The participants were evenly distributed over partner countries, development partners and supporting organisations. The list of participants can be found in Annex 1.

The meeting's **objective** was to *identify potential themes the Addis Tax Initiative could focus on after 2020 and the roles it can play to foster those themes.*

The meeting was very participative, with active engagement by all delegates, knowledge and experience sharing, and synergies. By the end of the meeting, the Task Force identified six priority themes and subthemes thereunder, as well as several potential roles of the Addis Tax Initiative after 2020.

The Task Force also discussed whether its operations would be efficient and focused if the membership was as large or larger than on the meeting's day. In principle, there was consensus that a smaller but representative body would be more efficient and effective. The delegates also provided valuable feedback on the potential criteria for re-constituting the Task Force. The Secretariat of the Addis Tax Initiative committed to sharing a draft proposal to re-constitute the Task Force. After considering the feedback from the Task Force's meeting, the final proposal would be submitted to the ATI Steering Committee for approval.

Results of the meeting

The ATI post-2020 Task Force identified the following six themes in order of priority and sub themes thereunder.

Theme 1: Country ownership

Subthemes:

- Strengthen coordination of all partners
- Greater political buy-in

Theme 2: Capacity development

Subthemes:

- Matchmaking
- Targeted donor support
- Peer to peer learning
- Digitalisation
- Regional cooperation and localisation
- Experience sharing in tax administration and policy

Theme 3: Tax policy

Subthemes:

- Enhance tax policy units in member countries
- Tax expenditures
- Tax exemptions

Theme 4: Governance

Subthemes:

- Accountability
- Sustainability

Theme 5: Agenda setting

Subthemes:

- Viable strategy for ATI
- Increase coverage and scope

Theme 6: Impact evaluation and monitoring

Subthemes:

- Evaluation indicators
- DRM progress monitoring
- Quality of DRM
- Experience sharing for evaluation

Each small group identified the following priority rank 3 themes. These themes were not discussed in plenary due to time constraints:

- Concrete examples of benefits of tax reforms
- Equity
- Sustainable systems and structures
- Inclusive and diverse ATI agenda (including gender analysis and subnational DRM)
- Fighting inequality
- Active engagement of all ATI members

While identifying themes, the Task Force defined the following potential guiding Principles for the ATI. These were perceived as a kind of code of conduct for the Addis Tax Initiative underlying all its operations:

1. Promote country ownership
2. Promote Equity
3. Carry out global coordination

The Task Force identified the following potential roles of the Addis Tax Initiative after 2020 to foster the proposed themes.

Themes	Roles
1. Country ownership	<ul style="list-style-type: none"> • Communication and dissemination of ATI strategy • Revise country membership agreement to make it more binding • Share tangible results to member countries
2. Capacity development	<ul style="list-style-type: none"> • Donor – Partner country facilitation • Partner country – Partner country facilitation to enable good practice sharing • Donor – Donor facilitation
3. Tax policy	<ul style="list-style-type: none"> • Development and support of tax policy units • Tax expenditure assessment and governance • International tax policy guidelines
4. Impact evaluation and monitoring	<ul style="list-style-type: none"> • Better sharing of successes and failures • Online monitoring tool to benchmark progress • Clarity of indicators to measure the three commitments
5. Governance	<ul style="list-style-type: none"> • Oversight • Political dialogue • Supporting accountability stakeholders (e.g., CSOs, RTOs, journalists)
6. Agenda setting	<ul style="list-style-type: none"> • ATI to identify common political agenda across ATI membership • Reinforce membership

Way forward

In the next meeting of the ATI post-2020 Task Force, one way forward could be to build on the results highlighted before and develop a concrete programme for the Addis Tax Initiative to pursue after 2020. The programme could be structured as follows:

Topic: What issues should the Addis Tax Initiative work on after 2020?¹

Goal: What the Addis Tax Initiative achieve?

Strategies: How should the Addis Tax Initiative go about to achieve its goals?

Principles: What codes of conduct should guide collaboration within the Addis Tax Initiative?

Note: A proposal for reconstituting the Task Force has been prepared separately.

¹ Example: Should it continue working on DRM or should it expand to PFM?

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