



2020 ATI General Assembly *Report*

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The members of the Addis Tax Initiative (ATI) held the 2020 ATI General Assembly from 17 to 19 November 2020 in virtual format¹. The event convened more than 100 representatives from the 62 partner countries, development partners and supporting organisations of the ATI. The first day stood in the light of the presentation of the [ATI Declaration 2025](#) and aimed to boost political commitment for the new agreement, while the second reflected on how the efforts by ATI members to enhance domestic revenue mobilisation (DRM) in partner countries have evolved. In the third and last day, the four newly constituted ATI Consultative Groups met for the first time and discussed ways to work together to implement the new ATI commitments.

The 2020 ATI General Assembly was moderated by Nozipho TSHABALALA. The meeting was organised by the International Tax Compact (ITC) Secretariat and funded by the German Federal Ministry for Economic Cooperation and Development. For a brief overview, kindly refer to the articles on the highlights of [day 1](#) and [day 2](#) of the ATI General Assembly on the ATI website.

DAY 1

BOOSTING POLITICAL COMMITMENT FOR THE ATI DECLARATION 2025

Introduction and welcome by ATI Co-Chairs

Mamadou GUEYE, ATI Co-Chair and Head of the Medium Taxpayer Office at the General Direction of Taxes and Estates (DGI) in Senegal, welcomed the participants and officially opened the 2020 ATI General Assembly. With the global COVID-19 pandemic having already cost more than a million lives and had far-reaching economic and social ramifications, Mr. Gueye stressed the pertinence of the event. He pointed out that, while the needs for public spending have skyrocketed, public revenues have collapsed, widening the gap between financing needs and available public revenues. As such, the pandemic has highlighted once again the importance of raising domestic revenues sustainably and equitably in order to finance effective government responses.

According to Mr. Gueye, it is therefore imperative to foster collective action for DRM to be able to deliver the Sustainable Development Goals (SDGs) by 2030 in the “Decade of Action”. Overall, DRM remains the most sustainable and reliable pillar of financing for development and is a vital funding source for key sectors, providing the ATI with an essential role. Since the ATI’s foundation in 2015, it has evolved into an effective, inclusive initiative for consultation and collaboration on DRM among development partners, partner countries and supporting organisations. It has made important contributions to increasing available financing for development through agenda setting, donor coordination, peer learning, and enhancing political commitment. Mr. Gueye therefore emphasised that the 2020 ATI General Assembly was a special occasion in which all ATI members would renew and refocus their commitments for the next five years by endorsing the new ATI Declaration 2025, ultimately helping to enhance member countries’ tax systems.

¹ The complete agenda can be found [here](#).

Presentation of the ATI Declaration 2025

Erica GERRETSEN, Head of “Budget Support, Public Finance Management and Domestic Revenue Mobilisation” at the Directorate-General for International Cooperation and Development (DG DEVCO) of the European Commission (EC), and **Joseph SIRENGO**, Chief Manager for Research and Surveys at the Kenya Revenue Authority (KRA), presented the [ATI Declaration 2025](#). The presentation described the process that accompanied the drafting of the document, highlighted the key strategic elements and new commitments, and assessed the importance of the document in face of the global COVID-19 pandemic.

Ms. Gerretsen started her presentation by stressing that the new declaration is the result of a major collective effort by ATI members to respond to the urgent challenges that the world faces nowadays. While the COVID-19 pandemic has raised inequalities and affected the most vulnerable hardest, governments have made efforts to put of public finance at the disposal of social and economic protection systems. Raising DRM in an equitable way is crucial to move to a recovery phase and deliver the SDGs. By supporting the implementation of the Addis Ababa Action Agenda (AAAA), the ATI has already played an essential role in this regard, bringing together its members to build this common knowledge. Since 2015, we see that the average tax-to-GDP ratio in partner countries, has been raised from 15.2% in 2015 to 15.6% in 2018, which is an encouraging signal, and this effort needs to be continued in the spirit of policy coherence for development. Ms. Gerretsen highlighted that high-level political leadership is key to enhance DRM. Tax is one of the pillars of sovereignty and therefore political commitment is on its essence.

This is the basis for the new ATI Declaration 2025. Ms. Gerretsen thanked all of those involved in the drafting process, particularly the nine members of the “ATI post-2020 Task Force” that were mandated with representing equally the different constituencies of the ATI: the African Tax Administration Forum (ATAF), the EC, Georgia, Germany, Kenya, Madagascar, Norway, the Organisation for Economic Cooperation and Development (OECD), and Oxfam. An inclusive and participatory process in nature, all proposals from ATI members were thoroughly discussed within the Task Force. Decisions were taken by qualified majority, requiring approval by each ATI constituency. More than 50 ATI members have provided feedback to the strategic elements and draft declarations in different stages of the process.

As described by Ms. Gerrestsen, the notion that domestic revenues from taxes and non-tax sources are the most reliable and sustainable way of financing the 2030 Agenda, the commitment to implementing the AAAA, the response to the COVID-19 pandemic, support to capacity building, long-term partnerships to support reforms to national tax systems, and peer-to-peer-learning, served as basis for the new declaration. The need for strong coordination between global, national, regional and subnational levels was also stressed.

Based on these pillars, Ms. Gerrestsen presented the ATI **vision** for the upcoming years, which is to have tax systems that work for people and advance the SDGs. At the moment of the AAAA, the SDGs had not yet been formalised. Consequently, the launch of the ATI Declaration 2025 marks an important moment for integrating the ATI fully into the SDG agenda. In order to turn the vision into reality, the **mission** of the ATI is to promote fair and effective DRM, policy coherence and the social contract through partnerships and knowledge building. As introduced by Mr. Sirengo, four new commitments were agreed upon by the ATI members to implement the mission and achieve the vision.

ATI Commitment 1 focuses on the role of ATI partner countries in enhancing DRM based on equitable tax policies as well as efficient, effective and transparent revenue administrations, and supported by development partners. *Vis-à-vis* the original ATI Declaration from 2015, the introduction of “equity” as a first dimension is a novelty, whereby ATI members will work together to gradually strengthen progressive revenue sources and advance the level of progressivity within tax and non-tax revenues, monitoring the impact of tax policies regarding equity and equality. The second dimension refers to the need for responding to cost pressures through further modernisation and institutional change, for enhancing the effectiveness of partner countries’ revenue administration in curbing non-compliant behaviour by strengthening their capacities and capabilities, and for strengthening their accountability and transparency by enhancing institutional capacity and human resource development.

ATI Commitment 2 focuses on the role of ATI development partners in supporting country-owned tax reforms in partner countries, whereby they commit to collectively maintain or surpass the 2020 global target level of USD 441.1 million of DRM cooperation. *Vis-à-vis* the original ATI Declaration from 2015, the shift to a focus on the quality (beyond the quantity) of cooperation is a novelty. Development partners will meet well-defined demands from partner countries that promote revenue generation, coordinating efforts and sharing knowledge to better align DRM programmes with country development plans. Members will work to strengthen capacity development in each relevant level (national, subnational), fostering collaboration through support to regional tax organisations, South-South and triangular cooperation. Development partners will also support partner countries to formulate and implement comprehensive, prioritised and costed national revenue or reform strategies, together with accountability stakeholders.

ATI Commitment 3 addresses the role of all ATI members to apply coherent and coordinated policies that foster DRM and combat tax-related illicit financial flows (IFFs). *Vis-à-vis* the original ATI Declaration, this commitment was remodeled and developed in more detail. ATI members commit to work towards implementing a whole-of-government approach (WGA) on tax and development, facilitating cooperation across state agencies and alignment with anti-corruption efforts. Another relevant aspect refers to tax expenditures. ATI members commit to improve transparency on tax expenditures to facilitate cost-benefit assessments, inter-agency cooperation and coordination of granting tax concession activities. Lastly, implementing multilateral initiatives to facilitate international cooperation are crucial to combat tax motivated IFFs and tax avoidance by strengthening tax governance and fiscal transparency, eliminating banking secrecy and corruption, ensuring access to beneficial ownership information, improving the exchange of information and provision of technical expertise.

ATI Commitment 4, which represents an addition addressing the importance of integrating accountability stakeholders in tax and revenue, responds to the need for increasing transparency, participation and accountability. ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters, involving them in the formulation and implementation of policies in a meaningful, substantial and timely manner. ATI members commit to enhance the capacities accountability stakeholders in partner countries to engage in tax and revenue matters through technical assistance and other means of support. Civic space for holding public revenue institutions accountable will be protected and promoted, strengthening legal and regulatory frameworks to allow for greater public participation and scrutiny.

Finally, Mr. Sirengo presented the common set of **principles** on which the ATI is founded that underpin all forms of development cooperation in the area of DRM. Applied differently across countries at various stages of development and among the different types of stakeholders involved, these principles form the foundation of the ATI cooperation: ownership of development priorities by partner countries, alignment of technical assistance, coordination of support, focus on results, evidence-based policies, inclusiveness of development partnerships, accountability and transparency to each other, addressing climate change and protecting the environment, and the promotion of gender equality.

Mr. Sirengo concluded by inviting all ATI members to join and endorse the ATI Declaration 2025, reinforcing their commitment to implement the AAAA through fair and effective DRM.

² *Accountability stakeholders are understood as state and non-state actors that work to ensure that governments are held accountable for their actions. These include, but are not limited to, civil society, academia, the media, trade unions, members of parliament or supreme audit institutions.*

Keynote address

The keynote address was delivered by **Logan WORT**, ATAF Executive Secretary, who shed light on the significance of the ATI partnership, the ATI Declaration 2025 and the main challenges for tax reforms and the financing of the SDGs.

Mr. Wort started by saying that, although it was unclear how the ATI would unfold at its inception, a fantastic job was done in building the initiative with its members. His ten-year experience at ATAF showed that one of the big challenges to DRM cooperation is the coherence of activities. It is important that the ATI continues to promote discussions on enhancing the quality of development support. Mr. Wort believes that the success of the ATI has also been due to the smart partnerships ATI members have been able to engage in.

Mr. Wort stressed that the ATI is important to the world, to partner countries and particularly to Africa. He reiterated that the ATI has played a significant role to foster global action and is an important initiative built on solid partnership principles and accounting for committed partners –not only during, but also in the global response to the COVID-19 pandemic.

African countries have achieved progress. A good example would be non-oil tax-to-GDP ratio in Nigeria, which was about 3% until recently, but stands today at approximately 8% after significant reforms have taken place. In Gambia, Sierra Leone, tax collection has also grown significantly. At the same time, least developed countries that are highly dependent on aid need to focus on raising revenues and building up their revenue collection capability. At the same time, while the African Development Bank defines a desired tax-to-GDP ratio for African countries at about 25% (vis-à-vis approximately 36% in OECD countries), the actual ratio of the current 18% is still far. Overall, there is a need for better tax systems, a notion highlighted in the ATI Declaration 2025.

According to Mr. Wort, it is important to be careful with the advice and instruments used in DRM reform and development cooperation. Countries are very quick to go for the “easy to tax areas” (e.g. value-added taxes, indirect taxes), which often impoverishes big parts of communities, notably women, the informal sector and rural populations. On the other hand, the taxation of personal income, high-wealth individuals and properties as well as international and corporate taxes are not considered sufficiently. Additionally, tax reforms must also include the impact of tax expenditures and tax incentives, and tackle difficulties arising from tax treaties, where a significant amount of taxes has been signed away in African countries.

In that context, Mr. Wort also highlighted that support for DRM – specifically in ATI Commitment 3 – must go beyond actions to tackle Base Erosion and Profit Shifting (BEPS). It must address issues that directly impact the revenue of partner countries and, in particular, extractive industries, such as transfer pricing practices. It must also strengthen audit, legislation and policy capacity, concentrate on restrictive treaties, and support partner countries’ participation in the discussion on the allocation of taxing rights in the global debate of digital economy. Discussions on the taxation of digital economy at the OECD Paris show a clear dichotomy, whereby not the principles of taxation are being discussed, but what is the best deal countries can get is being looked at. Negotiations are often driven more by self-interest rather than questions of where taxation takes place or what are the principles of allocation of taxes and rights. Without coherence on the principles of taxation, the issues of policy coherence will remain a challenge.

Furthermore, new partners are critical. As an example, Mr. Wort mentioned that, while partner countries have been involved in OECD fora, they “are not being listened to, because in the bigger scheme of things, this debate is a European/American debate and everybody else becoming increasing collateral damage”. ATI members should think about how to continue supporting partner country participation in such debates, which requires understanding the technical issues that in the end are going to impact on important allocation of taxing rights and taxation across different sectors.

Mr. Wort highlighted the need for regional peer-to-peer learning and cooperation. From a recipient country point of view, there is a need to develop stronger institutions and a mentality to make these partnerships work for them. At the same time, it is time to confront challenges arising from providers of DRM support working on the same programmes, supporting several other similar initiatives, and duplicating work.

To conclude, Mr. Wort emphasised that the ATI must grow and be strengthened. The work made to update the declaration launched in 2015 was very important. It culminated in a document that introduces the more recent experiences of development assistance, economic and political experiences and addresses the COVID-19 and DRM link, making it an important point of departure for the next years.

High-level statements on the ATI Declaration 2025

Dr. Juergen ZATTLER, Director General of “International Development Policy, Agenda 2030, Climate” at the German Federal Ministry for Economic Cooperation and Development emphasised Germany’s commitment to the ATI Declaration 2025. It is core to this new mandate to go beyond quantitative targets and to look at fiscal policies that can improve the quality of DRM. “The social dimension of DRM is very important” and can have a greater impact on growth if made more equitable. Dr. Zattler also highlighted the environment and climate change as other dimensions that should be considered. In order to achieve climate and environment goals, tax systems must become more environmentally friendly, for instance by eliminating fossil fuels subsidies or introducing carbon and environmental taxes. Issues of tax evasion by multinational enterprises and tax avoidance must also be addressed. Lastly, Dr. Zattler stressed that the ATI Commitment 4 is very important because fiscal policy can only be successful if it is based on a consensus within the society. The launch of the new declaration is the opportunity to look with an unbiased view on the challenge of enhancing DRM in a way that it is equitable, fosters the SDGs and the promotes the climate agenda.

Felix FERNÁNDEZ-SHAW, Director of “International Cooperation and Development Policies” at DG DEVCO, stressed the EC’s support to the ATI. The work of the ATI is particularly relevant to the achievement of the SDGs and in the context of the COVID-19 crisis, as it focuses on designing systems that are equitable and respond to long-standing challenges of promoting tax efficiency and transparency. The EC is supportive of the continuation of the quantitative target on DRM. Mr. Fernández-Shaw emphasised the importance of having non-state actors and civil society working on DRM. People will only accept changes when they understand their goal and reasons.

Rispah SIMIYU, Commissioner for Domestic Taxes at KRA, noted that the ATI’s goal of enhancing DRM clearly aligns with KRA’s mandate and that its vision, mission, vision, commitments and principles of engagement are relevant. Over the years, Kenya has made significant progress by embracing technology, data-driven decision-making and aligning actions to attain the SDGs. It is KRA’s aspiration to have an not only better, but also efficient and simplified tax system that works for the taxpayers and the country. Combatting IFFs and the role of civil society participation are also core to KRA’s policies. Ms. Simiyu also acknowledged that the attainment of an effective and efficient tax systems requires huge capital investment that may not be available, therefore welcoming the commitment of development partners to support country-owned initiatives to enhance DRM. Collective action for DRM is central for KRA and the platform provided by the ATI is very useful in this regard.

Thomas NAH, Commissioner General at the Liberia Revenue Authority, assured Liberia’s support to the ATI Declaration 2025 because it focuses on sustaining the implementation of the AAAA and achieving the 2030 Agenda. In line with the new ATI commitments, Liberia believes that broad-based capacity building and long-term partnerships are needed for reforming tax systems and achieving sustainable results. Liberia believes that the ATI is relevant to foster collective action for DRM as it provides a platform for partners countries, development partners and accountability stakeholders to interact and

pursue a similar agenda in support of DRM and accountability frameworks. This is particularly relevant for Liberia, where there is a need to accentuate the role of DRM versus aid in terms of how to finance development agenda.

Michael KLOSSON, Vice President for Policy and Humanitarian Response at Save the Children US, congratulated the forward-leading agenda developed by the ATI members that strengthens the focus on equity, inclusion, gender equality and greater accountability to social service delivery at the subnational level. According to Mr. Klosson, the ATI has enabled key conversations and fostered dialogue on DRM between members towards a more just and equitable world. Save the Children believes that progress should accelerate first marginalised groups, especially girls, women and those living in conflict, which calls for sustainable financing solutions. However, the COVID-19 pandemic has exacerbated and multiplied underlying inequalities, making it necessary to achieve greater revenue mobilisation through equitable and transparent policies and increased mechanisms for public participation. According to him, it is at the subnational where civil society can have the greatest impact on helping to close tax loopholes, increase tax efficiency and effectiveness, and, ultimately, increase the funding for social services in the community.

High-level video statements on the ATI Declaration 2025

Dag-Inge ULSTEIN, Minister of International Development of Norway, highlighted the importance of the new ATI Declaration 2025. Committing to give the ATI five more years shows the deep realisation that is taking root and that public DRM is the most important key to unlock the SDGs. This is a renewal of the commitments and an acknowledgement of a proof of concept that DRM cooperation works and must be expanded. In light of the COVID-19 pandemic, Mr. Ulstein assured that Norway will continue to spend 1% of the national income on official development assistance. The discussion on how cooperation on tax issues should be conducted will be of great value. Mr. Ulstein stressed that tax reform is not a goal in itself but related to people's life. There is a need for tax systems that are transparent and efficient, can protect jobs, stimulate gender equality and encourage good democratic processes.

GERMAIN, Director General for Taxes in Madagascar, affirmed Madagascar's support to the ATI Declaration 2025. The capacity to mobilise revenues in Madagascar is still very limited, despite the progress made in recent years in terms of improving the administration. Nevertheless, enhancing tax revenues is one of the Government's major priorities. Mr. Germain emphasised that recent reforms carried out actively in the Directorate-General for Taxation are perfectly aligned with the new ATI commitments. Madagascar has made significant modernisation efforts that are currently being carried out through the digitalisation of revenue administrative processes. It has also launched an e-payment system for paying taxes in addition to an electronic tax return. In addition, reform activities to promote payment systems via mobile banking payment for small and very small taxpayers are currently being implemented. The results show that the ATI is a relevant initiative to encourage collective action, not only for DRM in partner countries, but particularly to ensure the coordination of the interventions of technical and financial partners.

Sigrid KAAG, Minister for Foreign Trade and Development Cooperation in the Netherlands, stressed in her speech that, despite progress in many partner countries, tax revenues remain below levels needed to achieve the SDGs. At the same time, the COVID-19 pandemic has increased gap between domestic revenues and financing needs. The path to successful DRM starts with the political commitment to reduce inequalities and to build trust with citizens, making it necessary to move from more tax to better tax systems. Therefore, the Netherlands welcome the four new ATI commitments that promote fair, gender-sensitive and effective DRM. Each country has to ensure that its soil is not used to allow for fiscal constructions that deprive other countries from the hard-earned and much needed tax revenues, for instance by including anti-abuse measures in tax treaties with partner countries. Overall, Ms. Kaag highlights that the ATI has evolved into an increasingly important player in the field of tax and development since its launch in 2015 and it is her hope that members will hold each other accountable for making progress towards tax systems that promote inclusive economic growth.

Lan MERCADO, Asia Regional Director at Oxfam, opened her [video statement](#) by pointing out that the COVID-19 pandemic has led to a public revenue crisis. Governments are struggling to provide basic services and are relying increasingly on debt and regressive taxes. Instead, a fair and progressive tax system is needed that taxes capital, corporations, high net-worth individuals and wealth. This makes the next phase of the ATI pivotal. Ms. Lan assured Oxfam's support of the ATI Declaration 2025 and its actions towards fairer tax systems, most notably the focus on who pays taxes, not only on how much is collected. Recognising the importance of the social contract for DRM, boosting capacity and space for accountability stakeholders, improving policy coherence, conducting spillover analyses and fostering transparency on tax incentives is necessary. While some countries have removed harmful tax expenditures as a response to the pandemic, such actions alone cannot fix a broken and unfair tax system. Ms. Lan urged all governments to endorse the ATI Declaration 2025 and follow through with actions that put equity and country-ownership in the center of development cooperation on DRM. "There is a need for leadership and action not after the pandemic, but now."

Eduard HEGER, Deputy Prime Minister and Minister of Finance of the Slovak Republic, pointed out in a [video](#) that his country has joined the ATI in 2015 and has seen it become a recognised platform in the area of tax and development. Mr. Heger stressed the common principle of "better public finances for better lives". Slovakia aspires to contribute to tax efforts in global development by increasing technical assistance, improving tax policies and increasing tax justice. The COVID-19 pandemic has magnified the vulnerabilities of public financial management and highlighted the importance of efficient and predictable DRM. Mr. Heger asserts that the pandemic makes the ATI Declaration 2025 more significant than ever and announces that the Slovak Republic is ready to renew its commitment.

Marcio VERDI, Executive Secretary at the Inter-American Center of Tax Administrations (CIAT), congratulated the ATI in a [video statement](#) and described the initiative as a very important example of international cooperation and coordination. On behalf of CIAT, Mr. Verdi stressed that international cooperation is the only way that will allow partner countries to jump to another curve of knowledge that will enable to enhance DRM.

Cyrille PIERRE, Deputy Director General at the Directorate General for Global affairs, Culture, Education, and International Development at the Ministry for Europe and Foreign Affairs in France, emphasised the gravity of the COVID-19 pandemic and its impact on public finances in his [video statement](#). Given the scale of these challenges, an effective multilateral approach is more necessary than ever. In this context, the ATI plays an important role as the only strategic forum that facilitates the coordination of partners on tax issues at the global level. The work undertaken since its launch in 2015 has contributed to significant progress in the area of DRM and therefore deserves to be expanded. Fully committed to the implementation of the AAAA, France will provide more than EUR 60 million to finance bilateral and multilateral projects in DRM until 2023 by adopting a strategy to support partner countries in order to better mobilise domestic resources and combat IFFs. Alongside its partners, France wishes to continue to put in place effective, transparent and fair tax policies in order to foster the resilience of economies in the face of the current crisis and to contribute to the achievement of the SDGs. France renews with conviction its commitment to support the ATI until 2025 and to implement the four new commitments that are in line with the priorities of the national DRM strategy.

Warren KRAFCHIK, Executive Director at the International Budget Partnership (IBP), stated via [video](#) that IBP is delighted to have joined the ATI as its newest supporting organisation. IBP recognises the ATI as a unique space for stakeholders to come together and advance the DRM agenda and is looking forward to learning and contributing to this important forum. IBP is excited about the ATI Declaration 2025 and its shared priorities, especially that fact that it stressed revenues being collected in a way that advances equity, and that legislatures, media and civil society have a critical role to play in this process. IBP welcomes the opportunity to share lessons on how to work with civil society and governments to promote budget reforms promoting equity and tax justice in order to truly advance the SDGs.

James DUDDRIDGE, Minister for Africa at the FCDO in the United Kingdom, opened his [virtual speech](#) by assessing the impact of the COVID-19 pandemic on lives and economies. At the same time, Mr. Duddridge acknowledges that there are opportunities to construct revenue-raising and public-spending systems that tackle poverty reduction and macroeconomic stability. The United Kingdom believes that if countries and its people are to flourish, they need to draw on all their resources in an equitable, sustainable and collaborative way. This is the United Kingdom has helped to establish the ATI in 2015 and the reason why the country has been working with the Institute of Fiscal Studies at the Overseas Development Institute to share knowledge and skills with officials in ministries of finance in partner countries. If partner countries improve their tax systems, they will be better equipped to reduce poverty and grow stronger after the COVID-19 pandemic.

Ville SKINNARI, Minister for Development Cooperation and Foreign Trade of Finland, reaffirmed that Finland is a proud member of the ATI. The ATI Declaration 2025 promotes the very same objectives as Finland's own Taxation4Development Action Programme. According to Mr. Skinnari, all nations need progressive tax policies and efficient tax administrations to generate domestic resources for essential public goods and services. Taxation is the foundation of a viable source of contract. Finland is very committed to the ATI's targets and thanked the ATI post-2020 Task Force for its active contribution to the new document. Finland will be working with African policymakers, civil society and researchers to strengthen taxation capacities and Africa's voice at the United Nations and elsewhere.

Next steps and closing by ATI Co-Chairs

Laura WILSON, ATI Co-Chair and Tax Team Leader in the Public Finance and Tax Department at the FCDO in the United Kingdom, closed the first day of the 2020 ATI General Assembly. She addressed a special thanks to all high-level speakers, the ATI post-2020 Task Force for all the hard work and efforts involved in drafting the ATI Declaration 2025, and all ATI members helpful comments and suggestions. She highlighted that the event provided a great opportunity to come together and boost commitment to support partner countries in mobilising domestic revenues.

Ms. Wilson invited all ATI members to endorse the ATI Declaration 2025 in the weeks to come. By endorsing the document, the members of the ATI reaffirm their commitment to implement the AAAA through fair and effective DRM. Current and new ATI members are invited to send a signed endorsement letter to the ITC Secretariat (re-)assuring their commitment to the ATI and its new goals. The endorsement letters will be forwarded to the ATI Steering Committee for information (and approval for new members). ATI members that do not explicitly object to the new declaration or actively express their intent to leave the ATI are assumed to remain members.

Additionally, Ms. Wilson explained that the mandate of the ATI will change with the ATI Declaration 2025, making a review of governance arrangements and collaboration modes necessary. The ATI Steering Committee has already started debating on how to strengthen the effectiveness of the ATI and will continue the process by identifying specific roles and responsibilities of the key bodies of the ATI and ways to better collaborate in the future. A proposal for refined governance arrangements will be presented virtually to the ATI General Assembly in the beginning of 2021.

DAY 2

TACKLING STOCK AND SHARING GOOD PRACTICES ON ENHANCING DRM

The second day of the ATI General Assembly was divided into two almost identical sessions at different times to account for ATI members participation from around the world. The 2018 ATI monitoring Report was presented, the online ATI Matchmaking Platform was launched, and ATI members were able to highlight key successes and efforts undertaken in the area of DRM.

Presentation of the 2018 ATI Monitoring Report

The [2018 ATI Monitoring Report](#) was presented by the ATI Co-Chairs, **Mamadou GUEYE** (Senegal) and **Laura WILSON** (United Kingdom). The 2018 ATI Monitoring Report provides insights on the progress made by ATI member countries towards meeting the commitments agreed upon in 2015. The report enables peer-learning through the dissemination of good practices and identification of (regional/ topical) trends in the area of DRM. The key findings presented are as follows.

- ATI Commitment 1:** ATI development partners have increased ODA in support of DRM both compared to 2015 (69%) and 2017 (44%) but efforts remain to achieve the target level. Sub-Saharan African countries and Least Developed Countries are the region and country income group that received the largest proportion of ODA in 2018 with 40.1% and 41.3% of total ODA grants, respectively. The most intensively used modality for delivering ODA for DRM from ATI development partners was project-type interventions and the most significant delivery partners were donor government institutions. Furthermore, the report shows that 23.6% of grant ODA addressed gender equality as a significant objective in 2018.
- ATI Commitment 2:** ATI partner countries have been able to step up DRM in recent years, whereby the average tax-to-GDP ratio of ATI partner countries has increased from 15.2% in 2015 to 15.6% in 2018. Taxes on goods and services made the biggest and a growing contribution for ATI partner countries' revenue structure. There has been some positive progress regarding revenue administration performance, with 20 ATI partner countries having conducted TADAT and 16 having conducted PEFA assessments. However, there is indication that the transparency of tax expenditures has worsened and that little progress has been made towards improving the progressivity of tax systems in ATI partner countries.
- ATI Commitment 3:** ATI member countries continue to make progress towards fostering policy coherence for DRM. Some of the focus areas have been addressed were IFFs, the exchange of information, and growing international collaboration to address BEPS. The findings of the report show that more strategic approaches regarding double taxation agreements have been developed and more attention has been paid to linking DRM to green growth opportunities.

Overall, while the 2018 ATI Monitoring Report shows that progress has been achieved, further efforts are needed to accomplish the ATI commitments defined in 2015.

Launch of the ATI Matchmaking Platform

The ITC Secretariat presented the new [online ATI Matchmaking Platform](#), which aims to support and promote collaboration between the ATI members by pairing countries and organisations according to their support needs and available expertise.

The 2015 ATI Monitoring Report identified so-called “donor darlings” and “aid orphans”. This uneven distribution of ODA was evident in the ATI Monitoring Reports throughout the years. As a consequence, the ATI Consultative Group 1 discussed ways of improving donor coordination, ultimately raising and implementing the idea of developing a platform where the demands of partner countries can be matched with the available expertise of development partners.

A live walk-through illustrated how to use the ATI Matchmaking Platform and how to create a request for support or an offer of available expertise. ATI members are invited to register to the platform by sending an email to secretariat@taxcompact.net. If interested in requests or offers submitted, ATI members can contact each other via private messages.

The [User Guide](#) and the “Frequently Asked Questions” are available on the website. The ITC Secretariat emphasised that the impact of the ATI Matchmaking Platform depends on the take-up of its members. Consequently, the ITC Secretariat encourages ATI members to sign up and share experiences if they have experienced successful match results from the platform. Feedback and suggestions for improvement are welcome.

Spotlight on ATI members’ work and success stories on DRM

Finland

Dr. Timo VOIPIO, Programme Director “Taxation for Development (T4D)” at the Ministry for Foreign Affairs of Finland, presented insights from Finland’s current and past efforts on tax and development issues. Progressive taxation has played a role in Finland through the provision of universal education, health and social protection, as well as by liberating women from not-paid work. The current Government considers that taxation should take a better account of development that is socially, economically and ecologically sustainable. In this sense, Finland will support solutions for combating the operation of tax havens.

Finland’s Government has developed a [Taxation for Development Action Programme](#) that aims to identify African partners – focus geographical area of Finnish development cooperation efforts – with which to foster DRM cooperation and tackle IFF. The Government also seeks to ensure that companies receiving Finnish ODA pay their fair share of taxes. Finland has a wide range of partnerships that include the ATI, the Tanzanian Revenue Authority, ATAF, Tax Justice Network Africa, UNDP Tax Work in Africa, Extractive Industries Transparency Initiative (EITI), Publish What You Pay, UNU-WIDER, and European Union-African Union partnerships.

Georgia

Mari KHURTSIDZE, Head of the International Taxation Division at the Tax Policy Department of the Ministry of Finance of Georgia, shared that Georgia has 56 tax treaties in force, most of which have been concluded in the last 10 years. Georgia is also member of various multinational tax conventions. Even during the COVID-19 pandemic, Georgia has been able to drive change by holding virtual tax treaties negotiations.

Georgia's experience allows to draw some recommendations for other ATI partner countries. According to Ms. Khurtszide, it is necessary that partner countries elaborate own tax treaty models that respond to their needs. The OECD model or UN model can be taken into consideration, but it is beneficial to select articles that suit the countries' interests best. The [Toolkit on Tax Treaties Negotiations](#) by the Platform for Collaboration on Tax (PCT) can also be recommended.

Indonesia

Dwi ASTUTI, Deputy Director for Tax Treaty and Tax Cooperation at the Directorate-General of Taxes in Indonesia, and **Wim ASSINK**, from the International Bureau for Fiscal Documentation (IBFD), presented how the cooperation among Indonesian jurisdictions has been maintained with the collaboration of the Ministry of Foreign Affairs of the Netherlands. The Directorate-General of Taxes in Indonesia and IBFD have [signed an agreement](#) for receiving technical assistance for the upcoming 5 years. This agreement allowed to successfully implement several interventions, such as in-house training and consultancy. It was stressed that best practices (also from other regions) can serve as guidance for reforms and that, while DRM reforms are a long-term approach, the short-term impact of COVID-19 should not be neglected.

The COVID-19 pandemic has impacted Indonesian economy, tax revenues and tax gaps. To mitigate the negative impacts, Indonesia has worked on tax-driven regulations to cover different areas like employment or the facilitation of transactions. The effects of the undertaken policies are currently being examined and will be finalised in December 2020.

Inter-American Center of Tax Administrations (CIAT)

Raúl ZAMBRANO, Director of Technical Assistance and Information Technology and Communication at CIAT, presented the newly published book "[ICT as a Strategic Tool to Leapfrog the Efficiency of Tax Administrations](#)", which is available in English and Spanish.

The first set of chapters cover tax administration processes and the technology used in these processes. These include, among others, registry, electronic fiscal domicile, payment processing, risk management, audits, taxpayer services, electronic invoicing systems (with success stories from Latin America). The second set of chapters deals with IT processes, the usage of enabling technologies as business process management, document processes management, and security. It also accounts for a roadmap on how to implement information systems in tax administrations and highlights possible new technologies in tax administrations, such as digital twins or interoperability. Lastly, the book covers topics related to human resources. It addresses issues related to competencies and abilities needed by employees perform IT-related tasks.

International Budget Partnership

Dr. Paolo DE RENZIO, Senior Research Fellow at IBP, presented products by the organisation that relate to the involvement of CSOs in tax and development issues and their role in promoting transparency, accountability and equity.

IBP has compiled a [comprehensive literature review](#) on the political economy of taxation, including tax reforms in low- and middle-income countries. IBP has also developed a global scan of CSO's work on tax. This scan has resulted in a [paper](#) and a dataset covering 171 organisations from 66 countries. Findings show that most of them work on both international and domestic tax issues. However, the work on domestic taxation is more fragmented. Some key constraints identified through the scan relate to funding, capacity, enabling environment, and lack of compelling narratives for more equitable taxation.

IBP is currently finalising in-depth case studies from France, Guatemala, Kenya, Mexico, Philippines, Uganda, United States and Vietnam on how civil society actors have engaged in tax reforms, which will be publicly available soon. For instance, the Mexican organisation "Fundar" led to the Government

stopping tax forgiveness programmes. In Uganda, a reduction of taxes on mobile money transfer was achieved, and in the Philippines, increases in tobacco and alcohol taxes were channeled to expand universal health coverage.

Mongolia

Odonchimeg TSEDENBAL, Head of Tax Administration and International Tax Department of the Mongolian Tax Authority, presented good practices from Mongolia in stepping up DRM. In 2015, Mongolia changed its laws related to value added taxation (VAT). The primary change was the introduction of an incentive system, based on experiences by Czech Republic, South Korea and Taiwan. Mongolia VAT is 10% and taxpayers get a refund of 2% by self-registering the receipt. The policy reform aimed to reduce tax avoidance and reduce shadow economy. As a result of this policy, 550 thousand taxpayers registered and shared their purchase information in 2016, and by the end of 2019 1 million people had contacted and received refunds.

In addition, a monthly lottery check is held among the registered documents to encourage users to register their old documents. The aim of the policy was to identify businesses that have crossed the VAT threshold and ensure that they pay taxes. As a result, the number of VAT taxpayers has increased from 15 thousand in 2002 to 36 thousand to 2019.

To ensure the implementation of VAT law, an e-payment application for electronic transfers was developed. Additionally, a law recognising paperless electronic documents has been enacted and simple solutions to record electronic transactions have been introduced since 2015. As a result of the VAT incentives policy, VAT revenue increased from 500 billion in 2015 to 1.2 trillion Mongolian Tugrik in 2019.

Oxfam

Nathan COPLIN, Policy Advisor at Oxfam International, shared preliminary findings of an ongoing project that aims to assess the quality of DRM cooperation. The analysis is based on the ATI dataset and a concrete methodology for analysing elements of equity has been developed.

Preliminary findings show that 23% of projects in the field of DRM have components that are generally considered to contribute to equitable tax reform efforts. From the 23% of the projects with an equity focus, 10.9% involved cooperation on strengthening taxation in extractive industries, 4.9% on enhancing the transparency of reporting tax expenditures, 7.2% on corporate income tax, 1.2% on the personal income tax, 1.1% on the property tax, and 1% on the wealth tax.

Some of the trends that could change in the upcoming years were also presented. These include issues related to tax and gender, cooperation directed to accountability stakeholders, subnational DRM, and country-led programmes. Local private sector or local non-governmental organisations could also be empowered receiving the funds. Finally, the analysis also shows a trend of reliance on multilateral organisations, which received 24.3% of the resources in 2018, while regional tax organisations received less than 1%.

Save the Children

Ibrahim ALUBALA, Advisor at Save the Children Kenya, shared some success stories of the organisation, notably efforts carried out at the subnational level. Kenya has 47 counties that decide on core functions like education and that [can levy taxes](#), whereby Save the Children Kenya is engaged in two.

First, Save the Children engaged local county governments on topics related to DRM by involving child right networks. As a result, the grass-root organisations can analyse local tax proposals based on global normative frameworks. Second, Save the Children Kenya contributed to demystifying tax conversations at the national and subnational level, since tax proposals and policies are regarded as highly technocratic. The organisation helped disentangling the information of documents to enhance civil

society's understanding and to enable it to make proposals or contributions. This helped ensure that local citizens could meaningfully engage in tax policy. Third, Save the Children Kenya fostered the exchange between taxpayers and county governments. Local business communities were able to raise their problems and negotiate tax incentives that unlocked payment of taxes. Lastly, Save the Children Kenya helped to develop a legal framework by supporting local governments to develop county-revenue legislation.

Save the Children Kenya also engaged in conversations between property owners and the government of one of the counties in Kenya, which led to the realisation that the penalties for owners was so high in case of long-time unpaid taxes that they could not afford most of the rates. An agreement was reached, whereby the county government agreed to reduce the penalties under the condition that owners paid the rates without considering the penalty and the interests.

Sierra Leone

Jeneba BANGURA, Deputy Commissioner General at the National Revenue Authority of Sierra Leone, presented country experiences on building better tax administration systems.

As a response to the decline of revenue collection due to the COVID-19 pandemic, the Government of Sierra Leone implemented a business continuity plan that focuses on taxpayers and establishes a dedicated email address to address taxpayers' returns. Additionally, drop boxes in different parts of the country were provided to deposit tax returns. Other measures taken comprise the establishment of a call center, debts audits conducted to increase revenue mobilisation, the enlargement of the data analytics division, online planning and trainings, and the implementation of tax relieves.

Further changes involved reforms at the customs and domestic tax departments, such as moving to a web-based system. Some of the processes needed to be postponed due to the pandemic and others are currently being implemented. In the domestic tax department, a move away from paper-based towards electronic cash register will be implemented in the beginning of 2021. This is expected to increase domestic revenues as well as reduce tax compliance costs. Sierra Leone's revenue authority aims to implement the Integrated Tax Administration System (ITAS), which will enable to automate the tax administration and create an interface between other ministries and agencies in Sierra Leone.

DAY 3

WORKING TOGETHER FOR THE IMPLEMENTATION OF THE NEW ATI COMMITMENTS

On the third day of the 2020 ATI General Assembly, the newly constituted ATI Consultative Groups met for the first time to discuss possible ideas and activities that could be tackled and undertaken in 2021. All meetings started with welcoming words by the ITC Secretariat, an overview of the agenda and an introduction to the respective commitments.

ATI Consultative Group 1

The newly constituted ATI Consultative Group 1 met for the first time to discuss possible activities and ideas related to ATI Commitment 1 of the ATI Declaration 2025: “ATI partner countries commit to enhance DRM on the basis of equitable tax policies as well as efficient, effective and transparent revenue administrations. ATI development partners commit to supporting such reforms.” The following items were discussed.

Equitable taxation

The members of ATI Consultative Group 1 agreed that it is necessary to work on a clear definition of equitable taxation involving both the equity and equality dimension. The definition should be operationalised through concrete indicators that will make part of the monitoring framework for the ATI Declaration 2025, which will be used to measure progress in this area. Duplication vis-à-vis previous work (e.g. indicators list for the original ATI commitments) needs to be avoided.

It was suggested to take into account the role of equitable taxation on sustainable growth. At the same time, members agreed on focusing on the revenue side instead of expanding the scope to consider expenditures as well.

Members suggested developing a collection of examples from ATI member countries that have moved towards making systems more equitable. Another suggestion was to collect examples on how member countries reacted to the COVID-19 pandemic and succeeded in increasing available revenues while defending equity. Specific dimensions, such as gender, should be examined when analysing the fiscal incidence. Additionally, a product that summarises (e.g. in table format) the policy areas in which there is scope for action towards equitable taxation could be developed. This could comprise revenue-raising potential, equity impact, political feasibility, potential to increase growth etc.

Role of revenue administrations

The members of ATI Consultative Group 1 also agreed that tax administrations play a crucial role beyond revenue generation and can also foster equitable taxation. In that context, promoting trust and voluntary compliance as well as counteracting tax evasion were mentioned. It was highlighted that concrete indicators for revenue administration progress and transparency are needed and that data generation should be enabled. As one option, members suggested selecting TADAT and ISORA indicators that can be relevant for the monitoring framework.

It was stressed that some inefficiencies in partner countries are also the result of international policies and frameworks defined by multilateral and bilateral donors that lead policies to fail. Therefore, country characteristics should be emphasised and tailored solutions to partner country contexts should be designed. It is therefore important to have frank discussions with partner countries about which areas would be most important to foster efficient and equitable revenue generation. It would also be important to reflect on international tax exemptions for ODA and other issues that affect domestic tax policies in partner countries.

Some of the pressing topics mentioned and faced by partner countries in their efforts to increase revenue collection, which could be tackled by the consultative group, were as follows: wages and income revenue, property taxation, the promotion of transparency around tax exemptions, opportunities for incentives on informal sector, consumption taxes, civil society engagement, and expenditures on direct transfers to the poor. Members suggested developing a collection of success stories and experiences from ATI partner countries.

ATI Consultative Group 2

The newly constituted ATI Consultative Group 2 met for the first time to discuss possible activities and ideas related to ATI Commitment 2 of the ATI Declaration 2025: “ATI development partners collectively commit to maintain or surpass the 2020 global target level (USD 441.1 million) of DRM cooperation for country-owned tax reforms.” The following items were discussed.

Strengthening donor coordination and quality of support

Ensuring that partner countries’ revenue strategies are well articulated and that development partners respond to them are essential to the ATI. Members of ATI Consultative Group 2 agreed that it is crucial to support the harmonisation of support, avoid overlaps, enhance donor coordination, increase efficiency and optimise scarce resources.

Joint programming was raised as an instrument to improve coordination. In that context, the European Commission has recently developed a new approach called “[Team Europe](#)”. Representatives from the European Commission and Germany offered to present their case studies on joint programming for the ATI members.

At the same time, enhancing coordination at the country level is important, calling for a framework that links development partner support to partner country plans (e.g. by identifying case studies that describe successful approaches and collect lessons learned). Showcasing and disseminating good examples of DRM support that emphasise strong country ownership, including national DRM strategies, was another suggestion. Specifically, it would be valuable to identify a concrete case study where DRM cooperation is well coordinated among development partners and closely linked to country plans. The work of the OECD on [building capacity to prevent profit shifting by large companies in Zambia](#) was mentioned as guidance.

It was also highlighted that the [DRM Project Map](#) can support coordination at country level. The possibility of using the platform to help partner countries map what is going on in their countries should be further analysed. Members raised the question whether it would be appropriate for the ATI to create a way of mapping activities taking place at the country level, showing all the support being delivered by ATI members (e.g. by further developing the project map).

Members suggested to conduct a study or evaluation on aid effectiveness in DRM. Such a publication would entail guidelines on how to strengthen aid effectiveness.

Improving data availability and quality

Members of ATI Consultative Group 2 agreed that there is a need for harmonised databases on technical assistance to DRM. The ATI could take an important role in aligning the databases. The OECD pointed out that the PCT could collaborate to integrate its [data](#) with that of the ATI. Another suggestion was to make more up-to-date information available as soon as project-level data exists, and once countries have had the opportunity to verify it (OECD DAC Database). It was stressed that the PCT, the Knowledge Sharing Platform for Tax Administration (KSP) and the ATI need to work better together with regards to sharing data.

Measuring progress

Strengthening coordination and quality of support is a new dimension in the ATI Declaration 2025. Therefore, members of ATI Consultative Group 2 agreed that viable indicators to monitor how DRM support is aligned with country-led strategies must be identified. In general, there was consensus that qualitative indicators to the monitoring of ATI Commitment 2 must be included in the monitoring framework.

Aligning support and demand for DRM cooperation

Members of ATI Consultative Group 4 agreed that an evaluation of the newly launched [ATI Matchmaking Platform](#) should be conducted, whereby tracking data, usage figures, the quantity and quality of matches and other aspects should be assessed. The online platform was that developed to support DRM collaboration between the ATI members by enabling countries and organisations to search out and contact each other based on the need for support or the availability of relevant expertise.

In addition, it was suggested to integrate regional tax organisations (RTOs) in the platform, which can assist countries in handling requests for support (e.g. to ensure high quality requests). It was suggested that the ITC Secretariat encourages partner countries to ask the technical assistance units of RTOs (e.g. ATAF) for support when creating a request. It was also suggested for request to relate to a diagnostic tool in order to improve quality.

Diagnostic tools

Tools and frameworks designed to support revenue administrations have been developed in different ways, by different institutions and for different purposes. Bearing this in mind, members of ATI Consultative Group 2 stressed that an overview would be helpful and that following outcomes and results should be disseminated. A representative from Norway shared the NORAD study “[Reforms of Tax Administration and Systems: A Mapping of Current Analytical Tools and Frameworks](#)” and offered to present the findings of this study in an ATI webinar.

ATI Consultative Group 3

The newly constituted ATI Consultative Group 3 met for the first time to discuss possible activities and ideas related to ATI Commitment 2 of the ATI Declaration 2025: “ATI members commit to apply coherent and coordinated policies that foster DRM and combat tax-related IFFs.” The following items were discussed.

Tax-related IFFs

Members of ATI Consultative Group 3 stressed that it is crucial to have a clear understanding of what IFFs entail. Rather than having a common clear definition, members agreed that it is important to have good practices as a common denominator for joint work. Sharing good practices and mapping capacity-building activities towards combating IFFs were proposed as potential activities. Additionally, members stressed that a bottom-up approach is crucial to avoid covering unnecessary practices and to enhance knowledge sharing. Another proposal was to examine in which ATI partner countries there has been sufficient support to combat IFF and, contrarily, where action is still lacking or has been neglected. Some ATI partner countries, such as Senegal, highlighted that combating IFFs has become one of the country’s priorities.

Spillover effects

Members highlighted the analyses of spillover effects as an important activity where ATI Consultative Group 3 can play a role. A potential activity would be to share best practices on spillover analysis and underline them with concrete examples by ATI members, such as the Netherlands or Norway.

Tax expenditures

The importance of improving transparency on tax expenditures for enhanced fairness and effectiveness of tax systems was emphasised. In that context, members of ATI Consultative Group 3 pointed out the necessity of setting out criteria for a common understanding of transparency, as well as defining concrete aspects of tax expenditures transparency on which to focus. Here as well, a mapping of support needed and provided to partner countries was seen as potentially helpful to determine which type of support can still be offered.

The presentation of success stories from ATI member countries was another proposal raised. They could take place, for instance, through follow-up sessions, webinars and/or publication on progress towards tax expenditures transparency. Senegal or Mongolia, for instance, would be available to share their experiences. Senegal's annual reporting on tax expenditures could serve to draw lessons learned. The importance of providing information to the general public in order to facilitate the analysis and assessment of tax expenditures transparency was highlighted. The decision-making process, the need to guarantee coordination and avoid bottlenecks when rationalising tax expenditures, and interconnections (e.g. impact of tax expenditures in the overall economy) were also mentioned as a potential topics for future discussions.

Tax incentives and ODA taxation

Members of ATI Consultative Group 3 suggested to build on previous work of the ATI on tax incentives, which included a brief on "[Perspectives from ATI partner countries on the design of tax incentive regimes](#)" and a corresponding webinar. Some ideas for future activities include following-up with challenges identified in the case studies, such as the lack of data or human capital.

Improving the taxation of ODA was also highlighted as one topic of interest. ATI development partner that reformed their policies in this regard, such as the Netherlands or Norway, could share good practices.

Policy coherence

Finally, members of ATI Consultative Group discussed the issue of promoting policy coherence, acknowledging that identifying key challenges, including accountability stakeholders, considering political issues and fostering inter-agency are essential. Learning points from already existing work on policy coherence can be found. In Sweden, for instance, formal meeting sequences are held every three months to discuss how to proceed. Additionally, experiences from the OECD work on the development of a whole-of-government approach were also mentioned.

ATI Consultative Group 4

The newly constituted ATI Consultative Group 4 met for the first time to discuss possible activities and ideas related to ATI Commitment 4 of the ATI Declaration 2025: ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters.” The following items were discussed, whereby it was stressed that activities of the group should feed and be linked to the work of the other ATI Consultative Groups (notably 1 and 3) due to the inter-disciplinary nature of accountability stakeholder engagement.

Definition and outreach

Members of ATI Consultative Group 4 stressed that it is crucial to define what enhancing the space and capacity for accountability stakeholders means, and that it would be necessary to engage with the full range of accountability stakeholders “beyond civil society”.

In that context, members agreed to draft a comprehensive list of accountability stakeholders that should be involved in tax and revenue matters. This might include, but are not limited to, the media, parliamentary groups, mayors, county governments and legislators, organised networks of cities and local governments, government-oversight and legislative institutions. Members also agreed to discuss in the future ways of collaboration with accountability stakeholders that are not yet part of the discussion or supporting organisations of the ATI. In addition, members suggested that the ATI fosters outreach towards new potential supporting organisations and strategic partnerships with other relevant initiatives or stakeholders (e.g. [DeLog](#), [UCLG](#) or [TAI](#)).

Additionally, while the engagement of civil society at the global level is broadly covered by other stakeholders, questions of accountability stakeholder involvement at the subnational level are not yet targeted systematically. It was proposed to examine how the ATI Matchmaking Platform could help bolster support for accountability stakeholders, most notably at the subnational level. An option would be to allow them to register, another to institutionalise their inclusion in tax processes by adapting the forms accordingly.

Measuring progress

The members of ATI Consultative Group 4 agreed that the group can contribute to the development of indicators, targets and benchmarks to measure progress towards the achievement of the commitment. These indicators will feed into the monitoring framework of the ATI Declaration 2025. In that context, it was suggested to develop a guide describing how accountability stakeholders can foster progress towards the achievement of the other three commitments (see next point).

Engagement of accountability stakeholders

Members agreed that it would be helpful for ATI partner countries to have a collection of approaches on how to provide accountability stakeholders with space and capacity to engage in tax and revenue matters. In general, “state of the art practices” are not as developed in this area relative to other fields (e.g. revenue administration efficiency), calling for the development and dissemination of good practices and new thinking impulses on how to involve accountability stakeholders in the tax processes and enable them to debate proposals. Obstacles and challenges faced by accountability stakeholders when engaging in tax and revenue matters (e.g. need for constant interactions, access to credible databases for policy review and analysis) and strategies for dealing with them should also be assessed.

Members also highlighted that it would be interesting to have success stories of how accountability stakeholders have contributed to holding governments accountable, and how ATI members have involved them in tax and revenue issues. The [Open Government Partnership](#) and “[Team Europe](#)” were examples mentioned.

Finally, the link between accountability stakeholders and specific revenue streams was also discussed. More concretely, it was noted that different types of taxes and revenue streams require engagement from different accountability stakeholders. For instance, while mayors, city councils, local civil society and academia are very involved when it comes to property taxation, corporate income taxation sees more involvement by global non-governmental institutions, parliamentarians, media and business associations. Therefore, members of ATI Consultative Group 4 also suggested to develop a product addressing how accountability stakeholders can be engaged to ensure that revenue streams function properly. The [global scan of civil society work on taxation](#) by IBP could serve as starting point.

Note: Save the Children expressed general interest in becoming a co-coordinator of ATI Consultative Group 4.



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