

ATI Consultative Group 4

Inception meeting on 19 November 2020

The newly constituted ATI Consultative Group 4 met for the first time on 19 November 2020 during the virtual 2020 ATI General Assembly 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 legislatures 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.