

## Report on the 3<sup>rd</sup> meeting of ATI Consultative Group 4

Enhancing space and capacity for accountability stakeholders in partner countries in tax and revenue matters

**Date:** 08 November 2021 / 14:00h – 15:30h (CET) / virtual

**Participants:** Nathan Coplin (Oxfam), Anneli Hildeman (Sweden), Jana Leutner (Wins Global Consult GmbH), Benedikt Mald (European Commission), Fariya Mohiuddin (IBP), Julie Murray (Save the Children), Ashima Neb (PCT), Michelle Ordóñez (ITC), Markus Paffhausen (ITC), Steven Rozner (USAID), Niels Richter (Denmark), Jenny Russell (Save the Children), Cosimo Scagliusi (Italy), Altayesh T. Terefe (ITC), Peter Wiezel (ITC).

**Agenda:**

1. Update/briefing: Accountability Stakeholder Mapping
2. Discussion on the first draft of the ATI Monitoring Framework
3. Presentation of ATI Consultative Group 4 work plan for the year 2021/2022

Under the new [ATI Declaration 2025](#), four new ATI consultative groups have been initiated with the objective of organising and executing the fulfilment of the [four ATI commitments](#). The purpose of ATI Consultative Group 4 is to support the implementation of the ATI Commitment 4 – “*ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters.*”

The 3<sup>rd</sup> meeting of ATI Consultative Group 4 was facilitated by **Ms. Michelle Ordóñez** and **Mr. Markus Paffhausen** from the International Tax Compact (ITC). After a short introduction round, the [agenda](#) was presented and an update on the status of the Accountability Stakeholder Mapping was given. Following that, the consulting firm (Wins Global Consult) – which is developing the ATI Monitoring Framework – briefly presented the current draft and opened the discussion on the indicators proposed within this document. Finally, the progress made on the [work plan 2021/2022](#) was laid out.

### Update/briefing: Accountability Stakeholder Mapping

Among the three main work streams of the [work plan 2021/2022](#), the participants of the second ATI Consultative Group 4 meeting – held in March 2021 – identified work stream 1, *Foundational issues*, as one of the two group’s priority areas. Summary on the purpose of the Accountability Stakeholder Mapping and an overview of the status was provided by the ITC, which is a key element of the further development of the ATI Commitment 4. The purpose of this activity is to lay the ground for the definition of “accountability stakeholders”, identify the channels and mechanisms through which stakeholders can engage in tax and revenue matters to hold governments accountable, and for ATI members to find ways to engage them. The outcome of this process is also expected to help shape the ongoing development of the Monitoring Framework for the ATI Commitment 4.

The ATI Secretariat commissioned a consulting firm (Wins Global Consult) to prepare the Accountability Stakeholder Mapping. Thus, the Secretariat worked closely with an assigned consultant from this firm as well as with the co-coordinators of ATI Consultative Group 4, **Ms. Fariya Mohiuddin** (IBP) and **Mr. Steve Rozner** (USAID) on a first draft. A second draft is being developed based on the joint feedback provided by the ATI Secretariat and the co-coordinators of the group and will be shared with ATI Consultative Group 4 as soon as a robust version of the document is available.

## Discussion on the first draft of the ATI Monitoring Framework

Work stream 2, *Monitoring Framework*, is the second priority area identified by ATI Consultative Group 4. Accordingly, the ATI post-2020 monitoring framework with indicators to track progress on the fulfilment of the four new ATI commitments is being developed. The first draft of the framework was prepared based on inputs gathered in previous meetings and a summary of the proposed indicators for ATI Commitment 4 was presented by **Ms. Jana Leutner** (Wins Consult) during this session. ATI members reacted to the current framework and raised their questions and feedback on these indicators.

As the proposed indicators tackle the progress on the level of tax information transparency, the opportunity to engage, and the actual engagement of *X* groups considered as accountability stakeholders by ATI members, ATI Consultative Group 4 agreed that an indicator(s) that directly addresses or measures change in “capacity” of accountability stakeholders should be added. Likewise, the group emphasised that a specific focus should be put on non-state actors such as civil society organisations (CSOs), the media and academia. Lastly, some ATI development partners raised the importance of keeping the frame of indicators simple and find a balance between what it is desirable and what is possible to measure.

ATI Consultative Group 4 also expressed further comments on issues including the frequency of reporting, ways of handling the two-years time lag, data verification, and whether to incorporate subnational level (i.e. depending of the nature of the tax, stakeholders can be local or national). The feedback captured during this meeting as well as the complementary written feedback to be received shortly will serve as input for the second draft of the ATI post-2020 monitoring framework.

## ATI Consultative Group 4 work plan for the year 2021/2022

The progress of the two priority work streams of the [work plan 2021/2022](#) was addressed in the two first points of the agenda. Therefore, the ITC focused during this section on the third work stream and the cross-cutting elements. Within the third work stream, the Fair Tax Monitor (FTM), an instrument jointly developed by Oxfam and Tax Justice Network Africa (TJNA) to assess the progressiveness, transparency, and accountability of national tax systems, will be presented in an ATI coffee break. Another upcoming event that adds value to the work stream of ATI Consultative Group 4 as a cross-cutting event is the ATI Matchmaking Week which is expected to be held in early 2021 to promote the usage of the ATI Matchmaking Platform.

The meeting was concluded with a confirmation that the Accountability Stakeholders Mapping will be disseminated as soon as the improved version is finalised. Furthermore, a discussion on the second draft of monitoring framework will be held in the upcoming weeks. Finally, once the Accountability Stakeholder Mapping is approved by the group, priority areas and activities connected to the work plan 2021/2022 will be updated and implemented accordingly.