

Report on the 4th meeting of ATI Consultative Group 4

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

- Date:** 24 March 2022 / 15:30h – 17:00h (CET) / virtual
- Participants:** Anders Gerdin, Aniket Bhusan (MES), Chenai Mukumba, Federica Boncristiano (MoF Italy), Mathieu Goodstein (INTPA), Anneli Hildeman (INTPA), Koni Ravono (PITAA), Maria Altavilla (Italy MoF), Matthew Martin (DFI), Nathan Coplin (Oxfam), Asa Palmgren (INTPA), Jenny Russell and Andrew Wainer (Save the Children), Silvia Karelova (Slovakia), Thomas Kanneh, Yakoubou Moussa (Benin), Sylvia Awuor Aluoch (GIZ KE), Austin Ndiokwelu (IBP), Stefanie Rauscher (ITC), Michelle Ordóñez (ITC), Altayesh Taddese Terefe (ITC)
- Agenda:**
1. Presentation of the final post-2020 monitoring framework for ATI Commitment 4
 2. Q&A Session
 3. Presentation of the latest developments on the ATI Consultative Group 4 work plan
 4. Open Dialogue

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 4th meeting of the ATI Consultative Group 4 was facilitated by **Ms. Michelle Ordóñez** from the Addis Tax Initiative (ATI) Secretariat within the International Tax Compact (ITC) and moderated by **Mr. Austin Ndiokwelu (IBP)** on behalf of one of the co-coordinators of the group, Ms. Fariya Mohiuddin (IBP). After a short introduction round, the agenda was presented and a presentation of the final monitoring framework for the ATI commitment including a Q&A session was given. Following that, the latest developments on the ATI Consultative Group 4’s work plan were presented and the open discussion on possible additional topics, products or activities as well as next steps was opened.

Presentation of the final post-2020 monitoring framework for ATI Commitment

Being identified as a priority area by the ATI Consultative Group 4, the finalised monitoring framework including its indicators was presented by the ATI Secretariat. A summary on the consensus of priorities, process, target group, baseline study as well as the periodicity of reporting was given, to reason the composition of the finalised monitoring framework. In addition, a summary of the selection of indicators on transparency, engagement, and capacity was presented during this session. As agreed upon in the 3rd meeting of ATI Consultative Group 4, indicators for transparency, engagement, and capacity have been included in order to monitor the ability of accountability stakeholders to participate at different levels of the decision making process in tax and revenue matters. It is worth mentioning that as *enhancing the capacity of accountability stakeholders* has been emphasised by the group, a set of indicators to quantify the amount of DRM support channelled towards non-state actors was included as part of these framework of indicators.

ATI Consultative Group 4 expressed comments on issues including the exact definition of minimum standards that governments need to provide to assure transparency and engagement, the way of publishing and using data on transparency, the availability and readiness of the indicators as well as the influence of the ATI on the selected indicators.

Presentation of the latest developments on the ATI Consultative Group 4 work plan

In this point of the agenda, the ATI Secretariat addressed the progress made on the work plan built on three work streams and cross cutting elements. Next to the finalised agreement on the final ATI post-2020 monitoring framework, a summary on the progress of the other workstreams — “Foundational issues” and “Innovation, sharing, and learning” — as well as “Cross-cutting elements” was presented. In *foundational issues*, the [Accountability Stakeholder Mapping](#) was completed and recently published. Moreover, in the area of *innovation, sharing, and learning*, the presentation of the [Fair Tax Monitor \(FTM\) tool](#) was also completed. Lastly, on the *cross-cutting issues*, which are topics correlated with the activities of other ATI Consultative Groups, indicators to report on

direct/indirect DRM cooperation with accountability stakeholders were incorporated into the monitoring framework, some guidance for these actors to engage in tax equity will be covered in the brief on equitable taxation – a study being developed as part of ATI Consultative Group 1 – and the inclusion of new ATI members, such as the South Centre, will raise the voice of underrepresented partners within the ATI.

Following the presentation of progress on the work plan, the ATI Secretariat underlined the need to determine what the *enhancement of space and capacity for accountability stakeholders* really means, as well as to delineate a potential case study compilation of partner countries' interactions with accountability stakeholders.

Open Dialogue

The ATI Secretariat reached out to its members to gather ideas for possible additional topics, specific products, and activities for the group.

Members expressed the importance of analysing the different levels of engagement of accountability stakeholders in partner countries. This analysis should not only focus on accountability stakeholders who are already actively involved in DRM matters, but on those who are not part of these discussions and the reasons behind it. Moreover, the group stressed the role of subnational actors in tax dialogues and the possibility to support them through the ATI Matchmaking Platform. Regarding the support to subnational actors, the reliance of ATI on the contacts and liaisons of members of ATI Consultative Group 4 to those was highlighted. The ATI Secretariat also called for further collaboration of development partners and supporting organisations to gather inputs on good practices of involvement of accountability stakeholders in these matters.

The feedback captured during this meeting will serve as an input for the next steps in the work plan of ATI Consultative Group 4. The meeting was concluded with an agreement on the conduction of a study focused on how to enhance space and capacity of accountability stakeholders, with a focus on a subset of accountability stakeholders.