



2023 ATI General Assembly

Stepping up financing for sustainable development

Intercontinental Hotel, Lusaka, Zambia | 20-22 June 2023

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Background

Mobilising the resources needed to finance the Sustainable Development Goals (SDGs) is more urgent than ever. The global COVID-19 pandemic increased the gap between domestic revenues and financing needs and hit the most vulnerable in our societies the hardest. The crisis again pinpointed the importance of raising domestic revenues sustainably and equitably to finance effective government responses. Since the launch of the Addis Tax Initiative (ATI) in 2015, the partnership has evolved into an increasingly important player in the field of tax and development, with commitments from more than seventy members to implement the ATI Declaration 2025. While the climate crisis continues largely unaddressed, multiple geopolitical conflicts exacerbate many countries' challenges, and rising food and energy prices affect the weakest populations worldwide, the international community needs to intensify its efforts to align financing and tax systems with the SDGs, the climate priorities, and the commitment to leave no one behind.

In this context, the 2023 ATI General Assembly emerges as an opportunity to reflect on progress made towards the ATI Declaration 2025, lessons learnt, and challenges still lying ahead. With representatives from more than seventy ATI members attending an international, interactive, and engaging forum, the 2023 ATI General Assembly will facilitate frank discussions on coordinated technical cooperation and activities in domestic revenue mobilisation (DRM), which are particularly relevant for partner countries. Likewise, it will strategically guide the ATI, bringing the needs and priorities of ATI members to the fore and strengthening their engagement towards each of the four commitments of the ATI Declaration 2025. The ATI General Assembly will thus provide a valuable opportunity to strengthen the momentum behind the ATI's efforts to finance the SDGs.

Programme - Day 1

Day 1: Enhancing political commitment to DRM and stepping up financing for sustainable development

20 June 2023

Time (GMT+2)	Session
09:00 – 09:10	Introduction <i>Moderation by Nozipho Tshabalala</i>
09:10 – 09:30	Welcome by ATI Co-Chairs and the host country <i>Steve Rozner, Senior Advisor, United States Agency for International Development (USAID)</i> <i>Mari Khurtsidze, Head of Tax and Customs Policy Department, Ministry of Finance of Georgia</i> <i>Nsandi Manza, Acting Accountant General, Ministry of Finance and National Planning, Zambia</i>
09:30- 10:00	Keynote address <i>Hon. Irene Ovonji-Odida, Member of the Independent Commission for the Reform of International Corporate Taxation (ICRICT) and the Mbeki High Level Panel on IFFs from Africa set up by the African Union and the United Nations-Economic Commission for Africa (UN-ECA) in 2012. Ms. Ovonji-Odida also served on the UN Panel on Financial Accountability, Transparency, and Integrity (FACTI Panel) and as a member of the East African Legislative Assembly. She is a member of the South Centre Tax Steering Initiative, Pan African Lawyers IFF Task Force and Board Chair of the Tax Justice Network.</i>
10:00 - 11:15	High-level statements from ATI members <i>Darlingston Talery, Commissioner, Domestic Taxes, Liberia Revenue Authority</i> <i>Joseph Dokekana, Commissioner, Inland Revenue Division, Ministry of Finance, Solomon Islands</i> <i>David Mwangi, Ag. Commissioner, Domestic Taxes, Kenya Revenue Authority (KRA)</i> <i>Babatunde Oladapo, Executive Secretary, West African Tax Administration Forum (WATAF)</i> <i>Chenai Mukumba, Acting Executive Director, Tax Justice Network Africa (TJNA)</i> <i>Logan Wort, Executive Secretary, African Tax Administration Forum (ATAF)</i> <i>Jutta Urpilainen, European Commissioner for International Partnerships, European Commission</i>

Pre-recorded:

Li Junhua, Under-Secretary General, United Nations

Anne Beate Tvinnereim, Minister for International Development, Norway

Dr. Bärbel Kofler, State Secretary, Germany

Benjamin Diokno, Secretary of Finance, Philippines

Denivel Germain, Director General of Taxes, Ministry of Economy and Finance, Madagascar

Marnix van Rij, State Secretary for Tax Affairs and the Tax Administration, Netherlands

Oscar Orué, Deputy Minister of Taxation, Ministry of Finance, Paraguay

Isobel Coleman, Deputy Administrator of the United States Agency for International Development (USAID)

Christophe Guilhou, Director for Sustainable Development, Ministry for Europe and Foreign Affairs, France

Ana Patricia Muñoz, Executive Director, International Budget Partnership (IBP)

Carlos Correa, Executive Director, South Centre

Fati N’Zi Hassane, Director of Oxfam in Africa

Marcio Ferreira Verdi, Executive Secretary, Inter-American Center of Tax Administrations (CIAT)

11:15 – 11:45

Coffee break

11:45 – 12:45

Panel Discussion: Mobilising domestic resources in the context of multiple crises

The panel will bring together ATI high-level representatives and experts to discuss the role of fiscal reforms to mobilise domestic resources in the context of multiple crises. It will be followed by a moderated Q&A session where the audience can interact with the panel. The ultimate aim of the panel is to fortify political commitment among ATI members on this topic, as a key element towards the implementation of the ATI Declaration 2025.

Wilson Prichard, Executive Director, International Centre for Tax and Development (ICTD)

Anca-Maria Szigeti, Senior Policy Officer, European Commission

Ahtesham R. Khan, Head of Tax for SDGs, United Nations Development Programme (UNDP)

David Mwangi, Ag. Commissioner, Domestic Taxes, Kenya Revenue Authority (KRA)

Samson Phiri, Principal Economist - Domestic and International Tax, Ministry of Finance and National Planning (MoFNP), Zambia

12:45 – 14:00

Lunch break

14:00 – 15:30

Presentation of the 2020 ATI Monitoring Report

The presentation of the 2020 ATI Monitoring Report will show the progress ATI partner countries and development partners have made towards achieving the four commitments under the ATI Declaration 2025. The 2020 ATI Monitoring Report includes a special chapter assessing ATI countries' performance in all three commitments from the original ATI Declaration. Likewise, a set of expert pieces will provide guidance on the work of the ATI until 2025.

Presentation of the 2020 ATI Monitoring Report by the ATI Co-Chairs

Presentation of expert piece & case study

Wilson Prichard, Executive Director, ICTD

Samira Rogers, Manager, National Revenue Authority (NRA), Sierra Leone

All members / Moderator

15:30 – 16:00

Coffee break

16:00 – 18:00

ATI Consultative Group 1 meeting: Addressing potentials and challenges for revenue raising and fighting inequalities

The session will discuss key topics for the implementation of ATI Commitment 1. It will feature inputs from experts, ATI members, and space for open discussions. The group will define priorities and a workplan for 2023-2025 to support the fulfilment of ATI Commitment 1.

Facilitation ATI Secretariat / Moderation Co-Coordinator ATI Consultative Group 1

ATI Consultative Group 2 meeting: Strengthening support for DRM in partner countries

This session will discuss key topics for the implementation of ATI Commitment 2. The session will feature inputs from experts, ATI members, and space for open discussions. The group will define priorities and a workplan for 2023-2025 to support the fulfilment of ATI Commitment 2.

Facilitation ATI Secretariat

19:00

Reception

Programme - Day 2

Day 2: Diving into DRM policy reform strategies

21 June 2023

Time (GMT+2)

Session

09:00 – 11:00

Spotlight session: Presentation of ATI members on relevant work recently conducted on DRM issues

This session will provide a space for ATI members to present some hands-on perspectives in the area of DRM in partner countries. ATI member countries and supporting organisations will thus provide valuable inputs in the form of experiences and lessons learnt linked to the implementation of DRM policy and administrative reforms and/or the provision of DRM support.

Mulay Weldu Asegehegn, Head of Tax Policy Department, Ministry of Finance, Ethiopia

Abdou Namaïoua, Technical Assistant to the Director General of Taxes, Ministry of Finance, Niger

Babatunde Oladapo, Executive Secretary, WATAF

Daniel Atwere Nuer, Head of Tax Policy Unit, Ministry of Finance, Ghana

Elysee Nyuzwenimana, Tax Policy Specialist, Ministry of Finance and Economic Planning, Rwanda

Papa Mamadou Ndiaye, Head of Direct Taxation Unit, Direction générale des Impôts et Domaines, Senegal

Varsha Singh, Head of Strategy, Planning and International Cooperation, ATAF

Stina Johanna Färje, Project Manager, Swedish Tax Agency

Jan-Petter Holtedahl, Senior Adviser, Norwegian Agency for Development Cooperation (NORAD)

Christian Hallum, Tax Lead, Oxfam

Joseph Stead, Senior Policy Analyst, Organisation for Economic Co-operation and Development (OECD)

Chenai Mukumba, Acting Executive Director, TJNA

Fariya Mohiuddin, Senior Program Officer, International Budget Partnership (IBP)

Siebe Stellingwerf, Thematic Coordinator DRM, International Cooperation Agency of the Association of Netherlands Municipalities (VNG), in cooperation with the Dutch Ministry of Foreign Affairs

<p>11:00 – 12:30</p>	<p>ATI Matchmaking Round – “Market place”</p> <p><i>This session will offer a marketplace for coordination between development partners, partner countries and supporting organisations.</i></p>	
<p>12:30 – 14:00</p>	<p>Lunch break</p>	
<p>14:00 – 16:00</p>	<p>ATI Consultative Group 3 meeting: Coherent and coordinated policies that foster DRM and combat tax-related illicit financial flows (IFFs)</p> <p><i>The session will launch, present, and discuss the ATI study on partner countries experiences’ on combatting tax related IFFs. It will address issues related to transparency and exchange of information, trade misinvoicing, transfer (mis)pricing, inter-agency cooperation and the need for enhanced international cooperation and capacity-building in the area. The group will define priorities and a workplan for 2023-2025 to support the implementation of ATI Commitment 3.</i></p> <p><i>Facilitation ATI Secretariat / Moderation Co-Coordinator</i> ATI Consultative Group 3</p>	<p>ATI Consultative Group 4 meeting: Promoting stakeholders’ engagement in the DRM arena</p> <p><i>The session will discuss selected topics on the implementation of ATI Commitment 4. It will focus on the engagement of members of Parliament (MPs) as key accountability stakeholders and features ongoing work from ATI members and other relevant actors. Further, the session will highlight the collaboration between MPs and civil society organisations (CSOs) in promoting accountability and open space for discussions. The group will define priorities and a workplan for 2023-2025 to support the implementation of ATI Commitment 4.</i></p> <p><i>Facilitation ATI Secretariat / Moderation Co-Coordinator</i> ATI Consultative Group 4</p>
<p>16:00 – 16:30</p>	<p>Coffee break</p>	

16:30 - 18:00

Panel Discussion: Strengthening multilateralism and inclusiveness in international tax agreements to enhance DRM in developing countries

The panel will bring together ATI high-level representatives and experts to discuss the role of multilateralism and inclusiveness in international tax agreements to enhance DRM in developing countries. It will be followed by a moderated Q&A session where the audience can interact with the panel. The ultimate aim of the panel is to fortify political commitment among ATI members on this topic, as a key element towards the implementation of the ATI Declaration 2025.

Abdul Muheet Chowdhary, Senior Programme Officer, South Centre Tax Initiative (SCTI), South Centre

Logan Wort, Executive Director, African Tax Administration Forum (ATAF)

Aart Roelofsen, Senior Policy Advisor, International Tax Unit, Ministry of Finance, The Netherlands

Hon. Irene Ovonji-Odida, Member of the Independent Commission for the Reform of International Corporate Taxation (ICRICT)

Ben Dickinson, Head of Global Relations and Development Division, Centre for Tax Policy and Administration, OECD

18:45 – 20:00

Launch Event of study “Green Tax Policy in Zambia”

High-level representatives from the Zambian Ministry of Finance and National Planning and other involved stakeholders will provide an overview of a recent study on green fiscal reform measures in Zambia. It will be followed by an open discussion and exchange on the feasibility of green fiscal reform measures in ATI partner countries.

All members / Moderator

Programme - Day 3

Day 3: Technical exchanges on relevant DRM topics

22 June 2023

Time (GMT+2)	Session	
09:00 – 12:00	<p>Technical session 1: <i>Using tax gap estimation towards improving effectiveness of revenue administrations</i></p> <p><i>The session will highlight the importance of tax gap estimation for a more effective tax system. It will provide an overview of the major points of significance for tax gap estimation, including utility for compliance risk management and benchmarking. More practically, it will present different estimation approaches of partner countries, using real empirical data and insights about the collaboration with different supporting organisations and development partners.</i></p> <p><i>All members / Moderator</i></p>	<p>Technical session 2: <i>DRM support coordination round</i></p> <p><i>The session will focus on strengthening coordination and country-ownership in DRM support. It will commence with an initial round of discussions concerning needs and priority areas of support for partner countries, as well as existing projects supported by development partners. Subsequently, there will be a presentation showcasing DRM cooperation cases from ATI partner countries, followed by a panel discussion on strategies to enhance donor coordination in this field.</i></p> <p><i>All members / Moderator</i></p>
12:00 – 14:00	Lunch break	

14:00 – 18:00

Technical session 3: How to tax the digitalised economy – perspectives from developing countries

This technical session will be dedicated to presenting and evaluating the available options to ATI partner countries for taxing the digitalised economy, namely the Amount A regime under the OECD Two-Pillar Solution, the Article 12b regime under the UN Model Tax Convention and unilateral DSTs, organisations and development partners.

All members / Moderator

Technical session 4: Environmental taxation in developing countries – opportunities, challenges, international developments

This technical session will focus on environmental taxation and green fiscal reform measures in developing countries. Experts involved in producing the UN Handbook on Carbon Taxation will provide ATI partner countries with an overview of benefits and challenges of carbon taxation, possible policy designs as well as international developments such as carbon border adjustment mechanisms. Experiences from ATI partner countries and other developing countries in introducing green fiscal reform measures will complement the session to allow for a technical exchange and experience sharing.

All members / Moderator

18:00 – 18:30

Closing session by the ATI Co-Chairs

Steve Rozner, Senior Advisor, USAID, United States

Mari Khurtsidze, Head of Tax and Customs Policy Department, Ministry of Finance of Georgia

19:00

Dinner & cultural activity

Organisation

The event is organised and facilitated by the International Tax Compact (ITC) in its function as ATI Secretariat, funded by the German Federal Ministry for Economic Cooperation and Development (BMZ) and by the European Union (EU). Physical attendance at the 2023 ATI General Assembly is by invitation only and is limited to two representatives from each member country. Online attendance is possible.

All sessions will be held in English, with simultaneous interpretation in French and Spanish.

Technical session 1:

Using tax gap estimation towards improving effectiveness of revenue administrations

Objectives

A tax gap could be broadly defined as the difference between potential revenue from underlying economic activities and actual revenue, as well as being decomposed into tax compliance and tax policy gap. Estimating the tax gap could be an important tool for governments in the pursuit of reduced uncertainties about actual performance, improved tax administration and tax policy accountability, and increased levels of trust in the tax administration which, in turn, can be translated into increases in voluntary tax compliance.

The technical session will bring together representatives and experts from revenue administrations, tax organisations, and international organisations, with a twofold objective: (i) to foster knowledge exchange on the existing methodologies for VAT, CIT, and PIT gap estimation, its challenges, but also opportunities for compliance risk management and benchmarking tax policy as well as administration performance among ATI partner countries; and (ii) to provide the necessary inputs for revenue administrations (interested in) undertaking such an estimation, including practical experiences of selected ATI partner countries and potential partnerships for technical and/or financial support for such a purpose. The session will ultimately contribute to the fulfilment of **ATI Commitment 1**, particularly to enhancing the effectiveness of partner countries' revenue administrations in curbing non-compliant behaviour.

Agenda

<i>Time</i>	<i>Item</i>	<i>Responsible</i>
09:00	Welcome and presentation of agenda	<i>WATAF</i>
09:10	Tax gap analysis: methodologies, opportunities, and challenges	<i>IMF</i>
09:40	Approach to tax gap estimation and benchmarking possibilities	<i>World Bank</i>
09:55	Tax gaps in Zambia: VAT & CIT gap estimation using a bottom-up approach	<i>Zambia & UNU-WIDER</i>
10:10	Q&A	<i>WATAF</i>
10:25	Coffee break	
10:40	VAT / CIT / PIT gap estimation: Country cases and break-out groups	<i>Kenya & Paraguay</i>
11:40	The nexus between Compliance Risk Management (CRM) and tax gap	<i>WATAF</i>
11:50	Closing remarks and next steps	<i>WATAF</i>

Technical session 2:

DRM support coordination round

Objectives

In 2015, development partners committed to doubling their funding for domestic revenue mobilisation (DRM) through the Addis Tax Initiative (ATI), recognising the importance of DRM for the achievement of the Sustainable Development Goals (SDGs). With the launch of the ATI Declaration 2025 in 2021, this commitment was renewed, and ATI development partners collectively pledged to “maintain or surpass the 2020 global target level (USD 441.1 million) of DRM cooperation for country-owned tax reforms”. As funding for DRM scales up, the potential for overlaps and contradictory approaches among development partners increases, while partner countries may find it more challenging to align donor support to their own needs and priorities.

The aim of this technical session is to provide a forum to discuss the current state of DRM support and existing gaps in critical areas. By promoting an opportunity for donor coordination, the session will showcase existing projects and define actions in order to improve coordination in support for DRM. Ultimately, the session seeks to encourage more effective and coordinated action to support DRM in partner countries and advance progress towards the SDGs.

Agenda

<i>Time</i>	<i>Item</i>	<i>Responsible</i>
09:00	Welcome and introduction	Steve Rozner, United States Agency for International Cooperation (USAID)
<i>Discussion round: capacity-building needs & opportunities</i>		
09:05	Presentation of the results of the ATI partner countries needs assessment survey	<i>ATI Secretariat</i>

09:10	Discussion round: capacity-building projects and needs of ATI partner countries	<i>All members</i>
<i>Improving donor coordination</i>		
09:30	Coordinating donors' support based on a national revenue reform plan: Liberia's experience	<i>Darlington Talery, Commissioner, Liberia Revenue Authority (LRA)</i>
09:40	Experiences of effective country ownership and coordination of DRM support in partner countries: Digitalisation of the tax administration in Zambia Donor Management Unit at the Ghana Revenue Authority (GRA)	<i>Dingani Banda, Commissioner General, Zambia Isaac Kobina Amoako, Head of the Project Management Unit, Transformation Office, GRA</i>
10:00	Q&A	<i>All members</i>
10:20	Presentation: "Team Europe Initiative"	<i>Anca-Maria Szigeti, European Commission</i>
10:30	Q&A	<i>All members</i>
10:40	Coffee break	
11:00	Panel discussion: Improving donor coordination and support in critical areas	<i>Varsha Singh, ATAF Mari Khurtsidze, Ministry of Finance, Georgia Elysee Nyuzwenimana, Ministry of Finance, Rwanda Antonia Strachey, FCDO, United Kingdom</i>
11:30	Open discussion	<i>All members</i>
11:55	Conclusions	

Technical session 3:

How to tax the digitalised economy – perspectives from developing countries

Objectives

This technical session calls for a close examination of the costs and benefits associated with several options available to address the taxation of the digitalised economy in order to better determine what is appropriate for each country. Such options include the Amount A regime under the OECD Two-Pillar Solution, the Article 12b regime under the UN Model Tax Convention and unilateral measures, such as Digital Service Taxes, Significant Economic Presence and Deemed Profit Approaches. The aim of the session is to present and further exchange on options already implemented by ATI partner countries in a technical manner so that other members have an adequate understanding to make informed decisions.

Agenda

<i>Time</i>	<i>Item</i>	<i>Responsible</i>
14:00	Welcome and introduction	<i>ATI Co-Coordi- nators & ATI Secretariat</i>
14:10	Overview of available options (Amount A, Article 12B, DST, SEP, Deemed Profit Approaches)	<i>South Centre</i>
14:30	Presentation of a potential cost-benefit estimation approach, incl. estimated results from Amount A and Article 12B Regimes for ATI partner countries	<i>South Centre</i>
15:10	Digital service taxes and Article 12b Re- gime: Country experiences from Pakistan	<i>Pakistan</i>
15:40	Coffee break	
16:00	Digital service taxes: Country experienc- es from Kenya	<i>Kenya</i>
16:30	Break-out sessions incl. presentations	<i>All members</i>
17:30	Open dialogue	<i>All members</i>

Technical session 4:

Environmental taxation & carbon pricing in low- and middle-income countries

Objectives

In line with ATI members' commitment to address climate change and protect the environment, enshrined in the ATI Declaration 2025, this technical session aims at providing **a platform for technical input and exchange about carbon taxation as well as broader green fiscal reform measures.**

The first part of the session will provide an overview of the benefits, challenges, and practicalities of implementing carbon taxes in developing countries and will delve into its core elements. This part will feature inputs from the UN Subcommittee on Environmental Taxation, the Coalition of Finance Ministers for Climate Action as well as ample space to dive into specific subtopics in interactive break-out formats.

The second part will broaden the focus by addressing environmental taxation in general. Here, experts from academia as well as practitioners will provide inputs on different environmental challenges and which tax policy options exist to address them. These inputs will be followed by interactive break-out sessions, where participants will have the chance to analyse and discuss different case studies and to exchange on good practices regarding environmental taxation.

The objectives of technical session 4 of the 2023 ATI GA include providing ATI members with an overview of the benefits and challenges of carbon taxation and how to tackle them, discussing effective policy design, exchanging insights into policy options and good practices for broader environmental taxation, facilitating experience sharing, and enhancing the importance and recognition of green fiscal reform measures within the ATI framework.

Agenda

<i>Time</i>	<i>Item</i>	<i>Responsible</i>
14:00	Welcome, introductions and presentation of agenda	<i>Jacqueline Cottrell</i>
14:10	Presentation on the UN Handbook on Carbon Taxation for Developing Countries	<i>Susanne Åkerfeldt</i>
14:40	Presentation of the Coalition of Finance Ministers for Climate Action	<i>Michalli Harm- sen</i>
14:50	Interactive break-out sessions – Deep dive: What to consider when designing carbon taxes? <i>Topics to be discussed: distributional implications, public acceptability, combination with other policy instruments, and competitiveness.</i>	<i>Susanne Åkerfeldt, Jacqueline Cottrell, Stefan Weis- haar, Stephanus van Zyl</i>
15:45	Coffee break	
16:00	Presentation of environmental taxation issues, based on the contents of the ATAF Handbook on Environmental Taxation- <i>Case studies: Taxation of plastic use in South Africa, Ireland, and Rwanda.</i>	<i>Jacqueline Cottrell, Ste- phanus van Zyl</i>
16:45	Interactive break-out sessions – Environ- mental challenges & feasible tax policy options <i>Topics to be discussed: Deforestation, plas- tic use, air pollution, agricultural pollution.</i>	<i>Susanne Åkerfeldt, Jacqueline Cottrell, Stefan Weis- haar, Stephanus van Zyl</i>
17:30	Summary, relevant initiatives, next steps for an ATI workstream on environmental taxation & closure	<i>Jacqueline Cottrell</i>

Speakers and moderators



Susanne Akerfeldt, Senior Adviser at the Swedish Ministry of Finance. 30 years of governmental experience in fine-tuning the Swedish carbon tax as well as managing green tax reforms and extensively advocating carbon pricing globally. Co-coordinator of the Subcommittee of Environmental Tax Issues under the United Nations Tax Committee and lead drafter of core chapters in The 2021 UN Handbook on Carbon Taxation for Developing Countries.



Isaac Kobina Amoako is a Principal Revenue Officer and head of the Project Management Unit under the Transformation Office of Ghana Revenue Authority. He is a member of the E-Levy Technical Committee and also a member of the E-Levy Research Committee. He was the ICT Technical Lead on the Cashless Project of the GRA which automated all payments to GRA into cashless. Isaac is a member of the 1st ICT Expert Committee for the Africa Tax Administration Forum (ATAF). Has been trained in Prince 2 and PMP methodologies of Project Management. Has been ICT technical expert in most ICT projects within Ghana Revenue Authority.



Abdul Muheet Chowdhary is Senior Programme Officer and leads the South Centre Tax Initiative (SCTI) of the South Centre, a Geneva-based intergovernmental policy research think-tank of developing countries. He is a Member of the United Nations Tax Committee's Subcommittee on Wealth and Solidarity Taxes, a member of the Base Erosion and Profit Shifting (BEPS) Monitoring Group and is on the Steering Group of the Independent Commission for Reform of International Corporate Taxation (ICRICT). Previously, he served in India's Ministry of External Affairs where he was in the Policy Planning and Research Division specialising in economic strategy. He was formerly a consultant to the United Nations and also worked as a legislative aide in the Parliament of India, specialising in tax and financial law.



Jacqueline Cottrell is a self-employed consultant on green fiscal policy, specialising in environmental taxes, reform of harmful subsidies, and green budgeting in low- and middle-income countries. Clients include GIZ, AFD, the European Commission, UNOSD, UNESCAP, UNITAR, UNEP, to name but a few. Freelance Associate of Green Budget Germany and Director, Ecottrell Ltd.



Birhanu Tadesse Daba is a Senior Associate in IBFD's Tax Services Department, Amsterdam, the Netherlands. In this capacity, he is involved in developing tax training materials, teaching on IBFD's training for tax authorities, firms, and other organisations and in conducting tax related tailored researches and assessments as well as in other government consultancy projects. Mr Daba has more than 10 years of experience in domestic and international tax matters, particularly working in the Netherlands and for the Ministry of Finance of Ethiopia. Before joining IBFD, he worked as an international tax adviser for a consultancy firm in the Netherlands. Prior to that, he worked for the Ministry of Finance of Ethiopia for more than 7 years in different positions including as Acting Director of the Tax Policy Directorate and Senior Legal Advisor and he was actively engaged in the negotiation of tax treaties, drafting legislation, and providing training as well as legal advice to public institutions.



Ben Dickinson is Head of the Global Relations and Development Division in the OECD's Centre for Tax Policy and Administration. He is responsible for ensuring that developing countries participate in OECD tax standard-setting work and receive support to undertake implementation. Mr. Dickinson oversees the Tax Inspectors Without Borders initiative and the multilateral Global Relations Programme, which delivers capacity support through six Multilateral Tax Centres in Austria, China, Hungary, Korea, Mexico and Turkey. He also manages the BEPS capacity-building project designed to support the implementation of the latest international tax standards in developing countries. Working with the IMF, UN and World Bank, Mr. Dickinson represents the OECD in the Platform for Collaboration on Tax. Prior to joining the OECD, Mr Dickinson worked for the U.K. government as a senior governance specialist in Kenya, Pakistan, Indonesia, Russia, and Ukraine.



Amina Ebrahim is a Research Fellow at UNU-WIDER. She is the focal point for the Domestic Revenue Mobilisation programme and previously worked on UNU-WIDER's Southern Africa – Towards Inclusive Economic Development (SA-TIED) in Pretoria, South Africa. Her research interests include labour and public economics, focusing on employment, tax, and social policies.



James Kerkulah is deputy director general for audit services at the Internal Audit Agency of Liberia. He previously served as internal audit commissioner at the Liberia Revenue Authority, sector director of internal audit for public administration at the Internal Audit Agency and external auditor at Baker Tilly Liberia.



Marine Khurtsidze is the Head of Tax and Customs Policy Department at the Ministry of Finance of Georgia since 2021. She oversees formation of tax and customs policy, including international tax policy of Georgia. Since 2020 Ms. Khurtsidze is an Elected Chair of the Conference of the Parties to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) at OECD. Since 2016 she has been supervising of the implementation of four minimum standards of Base Erosion and Profit Shifting Project (OECD) in Georgia and has been country representative at OECD to the following groups: WP 1 and ad-hoc group on the development of Multinational Instrument, Forum of Harmful Tax Practice and at the Bureau of this Forum, FTA MAP Forum and Steering Group of this Forum, Joint WP 6 – WP 10 Group on Country-by-Country Reporting and WP 2 on Tax Policy Analysis and Tax Statistics.



Jonathan Msoni is an Economist at the Zambia Revenue Authority in the Research and Corporate department. He has eight years of working experience in tax administration and holds a Master of Arts in Economics from the University of Zambia. His research interest is in public-sector finance and taxation.



Silver Namunane is a Tax Economist in the Global Tax Team at the World Bank. His current work focuses on the effectiveness of tax policy and tax administration in developing and emerging economies, and he is the Global focal point for Corporate Income and Excise Taxes. Prior to joining the World Bank, Silver was a technical lead on Domestic Revenue Mobilization issues at the Ministry of Finance in Uganda. He has over ten years of tax policy experience, with expertise in tax policy design and empirical analysis. He holds a Ph.D. in Applied Economics from the University of Minnesota; a Master of Arts in Policy Economics, Williams College, Massachusetts; and a Bachelor of Statistics from Makerere University.



Elysee Nyuzwenimana is currently serving as a tax policy specialist at the Ministry of Finance and Economic Planning (Rwanda) and member of the ATI steering committee. He is one of the pioneers of Medium Term Revenue Strategy (MTRS) in Rwanda and its development partner coordinator. He also serves as a secretary of the National Tax Policy Committee, which is a platform for stakeholder consultation on tax reforms. Prior to that, he served the Ministry in different positions including economist in charge of research modeling.



Omondi Nickson Odondi is a Charterholder with CFA Institute and a member of the Institute of Public Accountants of Kenya (ICPAK). He is also a graduate of ADIT having completed Advanced Diploma in International Taxation (ADIT). He has a wealth of experience spanning over 15 years as an accountant in the private sector and in tax administration with Kenya Revenue Authority at Small and Medium taxpayers' office, large taxpayers' office, Policy and Tax Advisory as well as International Tax Office. He is a member of the Task Force in the Digital economy, an OECD working group on BEPS action 1 (Taxation of the Digital Economy). His experience ranges from tax audit, policy and advisory in tax matters, international tax, and taxation of the digital economy.



Hon. Irene Ovonji-Odida is a member of ICRICT and the Mbeki High Level Panel on IFFs from Africa set up by the AU/ECA in 2012. She also served on the UN Panel on Financial Accountability, Transparency and Integrity (FACTI Panel) and as a member of the East African Legislative Assembly. She is a member of the South Centre Tax Steering Initiative, Pan African Lawyers IFF Task Force and Board Chair of Tax Justice Network.



Miguel Pecho is a senior economist at the IMF's Fiscal Affairs Department in Washington, DC. He provides technical advice on revenue administration matters to AFR and WHD countries. Until very recently he was the fiscal economist for Costa Rica. Before joining the IMF, he was Research Director at CIAT, the Inter-American Center of Tax Administration. At his home country, Peru, he worked for the Ministry of Finance as senior advisor at the Tax Policy Directorate and for the Revenue Authority (SUNAT) in different leadership and technical roles. He holds an M.Sc. in Economics from University College London (England, United Kingdom) and a B.Sc. in Economics from University of Lima (Peru).



Aart Roelofsen is a senior policy advisor and experienced treaty negotiator in the International Tax Policy and Tax Treaties team at the Netherlands Ministry of Finance. He is co-chair of OECD's WP 1 on Tax Conventions and related questions. In August 2021 he was re-appointed as one of the 25 members of the United Nations' Committee of Experts on International Cooperation in Tax Matters. In the 2017 membership of the Committee he was co-coordinator of the Subcommittee on Tax Issues related to the Digitalization of the Economy.



Christian Schütz is an Economist and Public Finance Consultant with more than 10 years of experience in international cooperation. He specializes in project design, conducting studies/analyses, and providing technical advice, primarily focusing on DRM. Christian has strong skills in qualitative data collection, analyses and communication in a development environment. His expertise lies in taxation and poverty, taxation and discrimination, the political economy of institutional reform, and the effectiveness of TA for DRM.



Varsha Singh's current positions as the African Tax Administration Forum (ATAF) Head of Strategy, Planning & International Cooperation as well as being the Senior Advisor to the ATAF Executive Secretary was built on her more than 25 years experience in the tax and customs spheres. Prior to joining ATAF, Varsha was the Deputy Head: Global Relations & Development Division in the Centre for Tax Policy and Administration at the Organisation for Economic Cooperation & Development (OECD). She also held several senior management positions in the South African Revenue Service (SARS).



Joseph Sirengo is the Chief Manager in charge of Research and Surveys in the Strategy, Innovation and Risk Management Department of the Kenya Revenue Authority. He has over 17 years' experience in public policy research out of which 11 years are in the area of tax policy and revenue administration.



Darlington Y. Talery is the Commissioner for Taxes at the Liberia Revenue Authority since 2014. He has overseen the growth and modernisation of tax administration in Liberia. He has an LL.M degree (Distinction) Petroleum Taxation and Finance, University of Dundee, UK; MBA in Finance, University of Liberia; and a BSc. in Economics (Honor) also from the University of Liberia. In August 2019, he obtained an Advanced Diploma in International Taxation from the Chartered Institute of Taxation, UK and in April 2022, an Advanced Professional Certificate in International Taxation from IBFD.



Stephanus van Zyl is a professor in Tax Law in the department of Mercantile Law at the University of Pretoria, a research fellow at the African Tax Institute, and a visiting professor at the Gujarat National Law University, India. He is a member of the African Tax Administration Forum VAT Technical Committee, and he serves on the African Tax Research Network advisory board.



Diego David Domínguez Verón holds a Master in Finance. He is the Head of Department of Economic Advisory, and formerly Head of the Department of Financial Analysis of Public Debt. He has 11 years of experience in Financial Analysis of Public Debt, issuance of bonds, debt sustainability and 3 years of experience in tax issues, such as tax expenditures, tax revenue estimation, assessment of tax measures, tax gap estimation.



Logan Wort currently holds the position of Executive Secretary (ES) at the African Tax Administration Forum (ATAF). Notably, Mr Wort has played an instrumental role in the establishment of ATAF, as he was among the founding figures of the organisation. He also serves as a member of the Consortium of the High-level Panel on Illicit Financial Flows of the United Nations Economic Commission for Africa (UNECA) and actively participates in meetings of the OECD Committee on Fiscal Affairs and the Global Forum for Transparency and Exchange of Information. Furthermore, Mr Wort holds the position of Chair of the Council of the Network of Tax Organisations. Before joining ATAF, he served as a Group Executive at the South African Revenue Service, Deputy Director General at the South African National Treasury, and Chief Operating Officer in the Ministry of Finance of South Africa. Additionally, he held the position of Director of the Finance and Investment Sector Coordinating Unit of the Southern African Development Community (SADC).



Nazia Zaib is an Inland Revenue Officer with over 20 years of professional experience holding Masters in Botany. She is currently posted as Chief International Taxes at FBR HQs and has served at different field formations across Pakistan including Karachi, Quetta, Rawalpindi and Islamabad. She has a diverse experience with particular specialisation in enforcement and recovery of taxes.



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