



2025 ATI General Assembly

Domestic Revenue Mobilisation: a turning point for achieving the SDGs

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REPORT

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Introduction

Ten years after the Addis Tax Initiative was founded in Addis Ababa, the 2025 ATI General Assembly convened its members in the Ethiopian capital under the theme [Domestic Revenue Mobilisation: a turning point for achieving the SDGs](#)".

This report provides an overview of key insights from ATI's flagship event. ATI members engaged in deep technical discussions on how to implement the four Actions of the new "Seville Declaration on Domestic Revenue Mobilisation (DRM)", which had been developed by ATI members and closely followed the Fourth Financing for Development (FFD4) process. The General Assembly underscored the importance of effective, well-coordinated cooperation to foster resilient tax systems in partner countries, especially in light of declining budgets for Official Development Assistance (ODA) and an ever faster changing tax and development landscape.

Opening Remarks

Day 1, 22 July, 09:30 – 09:50



Martina Metz – Director for Development Economics and Development Banks, Federal Ministry of Economic Cooperation and Development (BMZ), Germany

Martina Metz reaffirmed Germany's commitment to strengthening tax systems and highlighted Germany as the largest bilateral donor in the tax and development space. She welcomed the adoption of the *Compromiso de Sevilla* and the Seville Platform for Action, encouraging all ATI members to endorse the new Seville Declaration on DRM to build fair, inclusive tax systems that finance development priorities.

Pascal Delisle – Head of Political Section, European Union (EU) Delegation to the African Union

Pascal Delisle emphasised EU solidarity and the joint commitment to ATI by the EU and its 12 participating member states. He outlined priorities for the Seville Declaration, including doubling financial support for DRM, tackling tax evasion, promoting strong fiscal systems, and adopting inclusive, gender-responsive, green, and digital tax policies. He closed with a call for all partners to endorse the Seville Declaration on DRM.

Peter Ringstad – ATI Co-Chair, Norwegian Agency for Development Cooperation (NORAD)

Peter Ringstad highlighted the global financial challenges and the critical role of DRM in achieving the Sustainable Development Goals. He emphasised the importance of the ATI and its

Sevilla Declaration, calling for endorsement and leveraging ATI for implementing the FfD4 Conference outcomes, focusing on building fair and inclusive tax systems toward the 2030 Agenda.

Kayula Chimfwembe – Acting ATI Co-Chair, Ministry of Finance and National Planning, Zambia

Kayula Chimfwembe stressed the urgency of diversifying and increasing domestic resources due to declining ODA. He called for bold tax reforms and international cooperation, praising ATI for its role in sharing technical support and experiences. He emphasised South-South solidarity and cooperation to build resilient, inclusive, and equitable tax systems to achieve Sustainable Development Goals (SDGs) by 2030.

Keynote address

Day 1, 22 July, 09:50 – 10:10

Dr. Stephen Karingi – Director of the Macroeconomics, Finance, and Governance Division, United Nations Economic Commission for Africa (UNECA)

Dr. Stephen Karingi's keynote set the tone for the Assembly by anchoring the discussion in the pressing realities of Africa's development financing landscape. He offered a candid assessment: progress toward the SDGs is lagging across many African countries, ODA is on the decline, and the available fiscal space is tightening.

Still, Dr. Stephen Karingi underscored that these challenges offer an opportunity for transformation. He highlighted DRM as a pathway to a greater financial resilience. By strengthening DRM, countries can better align resources with national priorities, deepen domestic ownership of development processes, enhance accountability, and reduce reliance on external borrowing.

He drew attention to stark economic indicators: African nations currently report an average tax-to-GDP ratio of approximately 16%—the lowest globally—while in half of the countries, debt levels surpass 60% of GDP. Compounding the issue, the continent is losing over \$90 billion annually due to illicit financial flows, driven largely by trade misinvoicing and aggressive tax planning practices by multinational companies.

Dr. Stephen Karingi made a case for more deliberate and strategic tax reform, calling for:

- The elimination of ineffective tax incentives and exemptions,
- Enhanced tax administration through the digitalisation of public finance systems,
- The adoption of more progressive tax policies and supporting formalisation of the informal sector,
- Investment in data-driven and tech-enabled tax systems, and
- Stronger governance frameworks and deeper public engagement in tax matters.

He also pointed to untapped opportunities to mobilise additional resources—from climate finance, domestic pension schemes, and private investment—particularly when tax systems are transparent and geared toward national development objectives.

In conclusion, Dr. Stephen Karingi advocated for stronger collaboration between UNECA and the ATI, especially to foster regional dialogue and promote peer learning across countries.

Read the full speech [here](#).



Presentation of the Seville Declaration on Domestic Revenue Mobilisation

Day 1, 22 July, 10:10 – 12:10

Moderator: Ella Naiman – Empower

Alistair Lobo – Tax and Economic Growth Lead, Foreign, Commonwealth and Development Office (FCDO), United Kingdom

John Ikata Oyekuodi – Head of Tax Expenditure Management, Federal Inland Revenue Service (FIRS), Nigeria

Paula Schindeler – Chargé d'affaires, Dutch Embassy in Ethiopia

The [presentation](#) of the two members of the post-2025 ATI Task Force, Alistair Lobo and John Ikata Oyekuodi, covered the key highlights of the new Seville Declaration on DRM. Further, the inclusive drafting process of the Declaration, led by the Task Force under the consultation of all members and closely following the FFD4 process, was summarised. The presentation ended

with an explanation of the next steps, i.e. the development of a monitoring framework, based on the [framework for the ATI Declaration 2025](#).

The presentation was followed by a brief statement of Paula Schindeler who endorsed the Seville Declaration's four collective actions aimed at revitalising DRM efforts and emphasised the significance of tax policy predictability as a critical factor for long-term investment and economic stability. She further highlighted the principle of coherence, noting that national policies must be in harmony with international development objectives. She outlined specific measures taken by the Netherlands to address the needs of low-capacity countries, such as reforming tax treaty policies, abolishing tax exemptions in development cooperation, and implementing a conditional withholding tax to combat tax avoidance. She explained that financial flows to low tax jurisdictions have decreased from €37 billion in 2019 to €7 billion today, showcasing that coherence can lead to significant advancements toward a fairer global tax system.



The session closed with an interactive gallery walk where all participants were split into four groups and discussed each action in-depth. These discussions incepted ideas and impulses related to their implementation and framed the subsequent sessions of the General Assembly.



Panel discussion: Advancing progressive taxation: experiences, challenges, and successes from ATI partner countries

Day 1, 22 July, 13:30 – 15:00

Moderator: Ella Naiman – Empower

Margaret P. Krote – Acting Commissioner, Domestic Tax Department, Liberia Revenue Authority

Wilson Prichard – Associate Professor, University of Toronto and Chair, Local Government Revenue Initiative (LoGRI)

Mark Lester Aure – Executive Director, National Tax Research Center, Philippines

Mehdi Hassan – Secretary International Taxes, Revenue Division, Federal Board of Revenue, Pakistan

Ronald Waiswa –Specialist, Applied Research and Statistics Unit, African Tax Administration Forum (ATAF)

Yussuf Hussein –Climate Finance Advisor to the Special Envoy on Climate, Office of the President of Kenya

The panel discussed practical experiences from ATI partner countries in strengthening equity in DRM and progressive taxation. Experts and practitioners shared insights on challenges, successes, and best practices to foster fairer tax systems and support the SDGs, including through innovative tools such as global solidarity levies.

Liberia, the Philippines, and Pakistan showcased progressive national reforms aimed at strengthening revenue collection and improving equity. Liberia reported progress in digitisation and tax base expansion through electronic filing and payment systems, revision of corporate and personal income tax structures, while facing challenges such as limited administrative capacity, informality, and low public trust. The Philippines presented a multi-pronged strategy covering personal income, luxury goods, health, capital gains, and property taxes. To preserve progressivity, the country used direct transfers and targeted subsidies to offset regressive impacts of indirect taxes. A new property valuation and assessment reform further improved fairness, particularly in taxing high-net-worth individuals (HNWIs). Pakistan outlined the challenges of a narrow tax base and high informality, underperformance of direct taxes and large tax expenditures, but also shared progress using automatic exchange of information (AEOI) and strategies to improve voluntary compliance of companies and HNWIs.



Experts stressed that taxing the wealthy effectively does not require only new tax instruments like wealth taxes, but also on strong administrative capacity to enforce existing tax policies.

Examples from Sierra Leone demonstrated how investments in property tax systems, including improved mapping and data management, significantly boosted revenue. Across contexts, the success of such reforms was shown to rely on dedicated administrative units, inter-agency data sharing, and the political will to overcome vested interests. ATAF's regional analysis underscored that while many African countries have progressive tax laws, enforcement is limited by weak institutions, lack of data, and political interference. ATAF identified four pillars for effective taxation of HNWI: robust legal frameworks, administrative capacity, access to relevant data, and sustained political support.

On a global level, the discussion turned to innovative financing instruments such as global solidarity levies. A proposal from the Global Solidarity Levy Task Force advocates scalable levies such as a progressive aviation tax targeting premium air travel and private jets, which are major contributors to carbon emissions, could generate \$100-150 billion annually for climate adaptation and sustainable development.

In sum, the session highlighted that strengthening DRM while targeting inequalities and advancing the SDGs requires a combination of policy reform, investment in administrative capacities, political commitment, and international cooperation.



Spotlight Session I

Day 1, 22 July, 15:30 – 17:00

Amie Kolleh Jeng – Director of Public Finance Management, Ministry of Finance, Gambia – [Topic: Gambia's DRM strategy](#)

Joseph Dokekana - Commissioner of Inland Revenue, Solomon Islands – [Topic: Governance and Reform in the Solomon Islands](#)

Leila Kituyi – Head of Unit: Strategic Partnerships and International Cooperation, African Tax Administration Forum (ATAF) – [Topic: Enhancing DRM in Africa](#)

Austin Ndiokwelu – Senior Director, Global Advocacy, Policy and Partnerships, International Budget Partnership (IBP) – [Topic: Tax Transparency Video Series – An overview](#)

Mohidul Islam Mohidul – Commissioner of Taxes, National Board of Revenue, Bangladesh –
Topic: Bangladesh’s DRM efforts

Madan Dahal – Director General, Nepal Administrative Service – Topic: Informal Economy & Taxation – Nepalese Context

This session offered ATI members a platform to present recent work in DRM, aligned with the General Assembly’s theme. Through peer learning and exchange, participants shared successes and challenges in designing and implementing DRM-related reforms and projects, fostering dialogue and collaboration across the ATI community.



Technical Session I: Loss of tax revenues in the mining sector – new insights and best practices for policy and administration

Day 2, 23 July, 09:15 – 10:45

Moderator: Viola Tarus – Policy advisor, International Institute for Sustainable Development (IISD)

Marc Ummel – Head of Unit Raw Materials, SWISSAID

Thomas Lassourd – Lead, Tax and Extractives, International Institute for Sustainable Development (IISD)

Many ATI partner countries lose substantial revenues from the mining sector due to tax avoidance, weak fiscal regimes, and illicit artisanal gold trade. While large-scale mining often exploits loopholes in tax systems, artisanal and small-scale mining (ASM) remains largely informal and vulnerable to smuggling. Tackling these challenges requires stronger tax policies, effective administration, and coordinated efforts to formalise ASM and curb illicit financial flows.

The [presentation by Thomas Lassourd](#) from IISD highlighted how African countries lose significant mining revenues due to tax avoidance, weak administration, and complex fiscal regimes. Mr. Lassourd recommended progressive taxation, stronger audits, and better inter-agency coordination, showing that reforms and international cooperation can yield substantial revenue gains. The ensuing Q&A discussed the benefits of cost-based tax incentives over profit-based incentives for the extractives sector, the importance of effective inter-agency coordination between line ministries and revenue authorities, among other topics.

The second [presentation by Marc Ummel](#) from Swissaid revealed that illicit artisanal gold trade leads to billions in lost revenues, with much of Africa's artisanal small-scale gold smuggled to external markets. Mr. Ummel emphasised the role of informality, corruption, and weak oversight, and recommended harmonised taxes, stronger border controls, and incentives to formalise the sector. A lively discussion ensued and explored the difficulties of formalising the sector due to collusion by political elites, the benefits of well-designed gold-purchasing programmes by central banks to discourage smuggling, as well as the importance of solid legal frameworks to regulate the mining sector.

Overall, the session highlighted that strengthening fiscal regimes and curbing illicit gold trade are critical steps for ATI partner countries to safeguard mining revenues and DRM for sustainable development.



Technical Session II: Taxation of the informal economy: lessons and best practices

Day 2, 23 July, 09:15 – 10:45

Max Gallien – Research Lead, International Centre for Tax and Development (ICTD)

Denis Mukama – Interim Commissioner, Strategy and Risk Analysis Department, Rwanda Revenue Authority

Guillermo Montt – Social Protection Specialist, International Labour Organisation (ILO)

Regina Navuga – Tax Equity Manager, International Budget Partnership (IBP)

Many lower income countries face significant pressures to expand their tax base. In recent years, this challenge has often been discussed with reference to informal economies, where a substantial share of workers and enterprises operate. While common approaches to taxing informal economies have focused on simplified or presumptive tax regimes and mass registration campaigns, research has shown that these strategies have been largely ineffective

and regressive, disproportionately impacting low-income groups while generating minimal revenue.

The session, co-organised with the International Centre for Tax and Development (ICTD), explored innovative strategies to progressively expand the tax base and adapt tax practices to evolving economic realities. [Presentations](#) addressed the limitations of common approaches to taxing the informal economy and highlighted new strategies such as risk-based registration, targeted taxation of self-employed professionals, and the integration of tax systems with social protection mechanisms.

Discussions covered the opportunities offered by the digital economy to provide more data for tax authorities to identify and tax economic activities. Furthermore, panellists and participants also debated the importance of formalisation for taxpayer morale and agreed that other factors such as government effectiveness are more important factors. Overall, it was concluded that informality is very heterogeneous, and that targeting those that can contribute is essential.



Spotlight Session II

Day 2, 23 July, 11:15 – 12:45

Birhanu Tadesse Daba – Principal Associate, International Bureau of Fiscal Documentation (IBFD) – [Topic: IBFD in Action: Building Capacity and Partnerships for Sustainable DRM](#)

Amina Ebrahim – Research fellow, United Nations University World Institute for Development Economic Research (UNU-WIDER) – [Topic: Tax Gap Toolkit](#)

Viola Tarus – Policy advisor, International Institute for Sustainable Development – [Topic: Rethinking Tax Incentives in the Mining Sector in Africa](#)

Gunilla Näsman and Henrik Lund – Ministry of Finance, Sweden – [Topic: Capacity building that takes account of the local context](#)

Imiangaly Randrianomana – Head of Department, Promotion of Civic Tax Responsibility and Communication, Direction Générale des Impôts, Madagascar – [Topic: Comprendre pour contribuer](#)



Marketplace Session

Day 2, July 23, 14:00 – 16:00

This interactive session offered ATI members a space to showcase reform plans, share support opportunities, and explore partnerships aligned with DRM priorities. Through physical booths and direct exchange, partner countries, development partners, and supporting organisations had the opportunity to connect, collaborate, and identify opportunities for technical and financial cooperation in support of sustainable development.



ATI Consultative Group 1 Meeting

The promising approach of tax data-labs in improving the operation of tax administrations

Day 2, July 23, 16:00 – 17:30

Moderator: Nikola Djuric – ATI Secretariat

Altayesh Taddese Terefe – ATI Secretariat

Amina Ebrahim – Research fellow, United Nations University World Institute for Development Economic Research (UNU-WIDER)

The meeting of Consultative Group 1 started with a stocktake of progress made by ATI members with respect to the achievement of Commitment 1 of the 2025 ATI Declaration. Ms. Terefe presented the findings from the [2023 ATI Monitoring Report](#) on behalf of the ATI Secretariat. Progress made related to Commitment 1 presents a mixed image – advances made in some areas, while in others partner countries have faced challenges. Looking at the average tax-to-GDP ratio, in 2021, ratio for 28 ATI partner countries was 17.7%, which is an increase from the 2020 ratio of 16.9%. On the other hand, in 2022, this ratio reported for 20 partner countries was 16.15%. Out of these 20 ATI partner countries, 13 saw a decrease in their tax revenue, while sustained increase was observed in five countries. In terms of tax composition, the share of taxes on income, profit and capital gains increased from 36.3% in 2020 to 40.96% in 2022, while tax on goods and services fall from 41.6% in 2020 to 39.03% in 2022 – suggesting a further shift towards more progressive taxes.

Following the progress update from the 2023 ATI Monitoring Report, Amina Ebrahim from UNU-WIDER provided an expert input on '[Data for research: tax data labs as a case study](#)' – the central theme of session. Ms. Ebrahim presented the case of a structured approach to improving the use of data in partner countries through setting up of specialised tax data labs. Country cases from South Africa, Zambia, and Uganda were presented and discussed related to the learnings collected by the UNU-WIDER research team.

Mr. Djuric from the ATI Secretariat presented the activities completed as part of the current Commitment 1 efforts. Further, he presented the new Action 1 from the Seville Declaration on DRM and suggested organising the future work based on the previous four workstreams of the group, with the addition of one dedicated to environmental taxation, to which participants agreed. Finally, the session was completed with a joint exercise in mapping relevant activities necessary for implementation of Action 1 in the coming by period. These activities will be confirmed in a dedicated meeting of the CG later in 2025.



ATI Consultative Group 2 Meeting

How can ATI partners pique the interest of philanthropies and how can the ATI play a role in coordinating the needs and priorities of members countries?

Day 2, July 23, 16:00 – 17:30

Moderator: Markus Paffhausen – ATI Secretariat

Michael Jarvis – Executive Director of the Trust, Accountability and Inclusion Collaborative (TAI)

The Consultative Group 2 meeting evolved around the new reality development cooperation is facing. Fuelled amongst other by budget cuts, ODA is decreasing, as shown by the [2023 ATI Monitoring Report](#). As increased DRM has a considerable potential to minimise the impact of ODA decrease, doubling DRM-related ODA levels as advocated for by the Financing for Development Forum (FFD) is considered a robust path to allow ATI partner countries and other developing countries to strengthen fiscal resilience to face cuts in ODA and importantly, meet their own sustainable developments priorities.

The decrease in ODA also reflects in the results of the ATI monitoring related to Commitment 2: while ODA flows for DRM from ATI development partners remained almost constant between 2020 and 2022, they experienced a significant drop in 2023. A smaller number of ATI development partners provided higher amounts of funding for DRM in 2023; at the same time many other development partners lowered their DRM-related ODA. While upper-middle income countries and countries that cannot be attributed to an income group have received an increased share of DRM-related ODA, the share received by least developed countries declined – a concerning development.

[Michael Jarvis](#) noted that while the funding envelope of philanthropies is still rather small (USD 8 Mio to DRM in 2023 as reported to the OECD DAC), funding from philanthropies can have additional advantages, such as different set of expertise and networks, flexibility and quickness. Philanthropies support activities like research, cross sector work, e.g. climate and tax, technical advisory on specific issues (e.g. tobacco taxation), coordination and convening. Therefore, it is important to consider how to package DRM-related development assistance for philanthropies, bearing in mind which measures suit governments more and which ones philanthropies. While funding from philanthropies will never replace US ODA, with the decline in ODA, philanthropies that engage with climate, global health, or international development issues may increasingly engage with DRM as the cornerstone of development finance strategy. As philanthropies are usually new to the tax area, it is important to make it easy for them to get involved. Mr. Jarvis stressed the importance of demonstrating the development impact of funding DRM and improving story telling based on empirical evidence. Further, it was emphasised that it is key to explain how improved DRM impacts peoples' lives to humanise the abstract topic of DRM.



ATI Consultative Group 3 Meeting

Insights from CbCR Training for ATI Partner Countries

Day 3, July 24, 09:15 – 11:00

Moderator: Alistair Lobo – Tax and Economic Growth Lead, Foreign, Commonwealth, and Development Office (FCDO), United Kingdom

Miroslav Palansky – Head of Research, Tax Justice Network

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

Markus Paffhausen from the ATI Secretariat presented the main findings of the [2023 ATI Monitoring Report](#) on Commitment 3. There have been commendable efforts for partner countries in terms of tax expenditure reporting and transparency, as well as combatting tax-related illicit financial flows (IFFs) by applying international tax standards and using beneficial ownership. Development partners also enhanced their policy coherence measures, but room for development remains in terms of spillover analyses.

Miroslav Palansky (Head of Research, Tax Justice Network) [presented findings](#) from an ATI activity involving Benin, Ghana, Tanzania, and Zambia on using Country-by-Country Reporting (CbCR) data to detect profit shifting. Results showed substantial revenue losses linked to tax havens. Recommendations focused on improving data access and analysis, regional cooperation, and deepening engagement in global tax reform processes such as the UN Tax Convention.

Mulay Weldu Asegehegn (Ministry of Finance, Ethiopia) [outlined](#) how illicit financial flows and tax avoidance undermine revenue mobilisation. He discussed international measures such as the OECD Two-Pillar Solution and Global Minimum Tax, and highlighted Ethiopia's reforms including a minimum alternative tax, digital tax, and stronger data systems to curb profit shifting.

Finally, participants brainstormed around priority topics for potential work streams for the coming years under Action 3 of the Seville Declaration on DRM. These included deepening the work on tax expenditures and CbCR, as well as capacity building for other instruments such as Automatic Exchange of Information. These topics and how they can be considered in future activities will be further discussed in upcoming meetings of Consultative Group 3.



ATI Consultative Group 4 Meeting

Strengthening tax compliance through civic engagement and understanding the politics of public trust

Day 3, July 24, 09:15 – 11:00

Austin Ndiokwelu – Senior Director, Global Advocacy, Policy, and Partnerships, International Budget Partnership (IBP)

Wilson Prichard – Associate Professor, University of Toronto and Chair, Local Government Revenue Initiative (LoGRI)

In this session, participants explored the crucial relationship between taxation, trust, and the social contract, particularly in developing countries, where weak service delivery and limited citizen engagement often undermine tax morale and compliance. The co-coordinator of Consultative Group 4, Austin Ndiokwelu, [presented key findings](#) from the [2023 ATI Monitoring Report](#), which highlighted progress and ongoing challenges in strengthening tax transparency, engagement and capacities of accountability stakeholders in DRM processes.

An [expert input](#) by Wilson Prichard shed light on the role of accountability actors and the “fiscal social contract”. Public participation in taxation is crucial to prevent coercive, unfair, and inequitable systems, and also for governments aiming to build trust, enhance compliance, and balance elite influence in policymaking. While expert-led advocacy has successfully brought tax issues into policy debates in recent years, broader public engagement, particularly in domestic tax contexts, remains limited. Recent movements in countries like Kenya and Ghana illustrate the potential for citizen-driven, pro-equity tax campaigns, prompting a discussion on how governments, funders, and accountability actors can work together in fostering inclusive engagement and building new fiscal contracts for development.

The session concluded with a collaborative discussion on the new Action 4 of the Seville Declaration on DRM and the development of a work plan to guide the Group's actions over the coming years. Key priorities identified included peer learning, knowledge-sharing, and advocacy formats around five work streams: (i) monitoring of Action 4; (ii) strengthening taxpayer education, (iii) building tax morale and the social contract; (iv) promoting transparency and accountability in tax administration and (v) promoting synergies across consultative groups (CGs). More details on the proposed activities will be outlined in the CG 4 work plan, which will be made available on the ATI website.



Tax Gap estimation in ATI partner countries

Day 3, July 24, 11:30 – 12:30

Shan Zhong – Senior Economist, Fiscal Affairs Department, International Monetary Fund (IMF)

Joseph Sirengo – Chief Manager, Research and Surveys, Kenya Revenue Authority (KRA)

Amina Ebrahim – Research fellow, United Nations University World Institute for Development Economic Research (UNU-WIDER)

Tax gap estimation has been an important area of the ATI's work. During this session, Shan Zhong [presented](#) the results from the 2025 IMF-ATI pilot exercise on understanding DRM efforts – with a focus on VAT gap – in selected ATI partner countries. This was followed by Joseph Sirengo's [presentation](#) of Kenya's experience with VAT tax gap analysis and a panel discussion.

The discussion addressed the question of whether to focus on the policy or compliance tax gap. It was agreed that this depends on the specific situation of the country and the stakeholders, and that ideally a holistic strategy should be adopted. Participants also inquired whether the

project could be scaled to other ATI countries and other types of taxes. It was communicated that the approach can be applied to other taxes such as PIT or CIT and that there is a self-paced free online course available at the IMF. Participants were also invited to join the [ATI Tax Gap Community of Interest](#). Furthermore, the differences and respective advantages and disadvantages of the top-down and bottom-up approach were discussed. Both approaches are complementary and require different types of data. Finally, Kenya was congratulated for transparently sharing the results of its tax gap estimation, which is not an easy task given the political sensitivity of some of the results.



Assessing the fairness and equitability of tax systems: Environmental and gender considerations

Day 3, July 24, 13:45 – 14:45

Henrique Alencar – Policy Advisor for Fair Tax, Oxfam Novib

Ishmael Zulu – Senior Policy Officer, Tax and Equity, Tax Justice Network Africa (TJNA)

Gwladys Tankeu – Deputy Head of Project, Gender Equality in Taxation, Expertise France

Veronicah Ndegwa – Senior Research Analyst Revenue Policy, Institute of Public Finance (IPF)

Nkombo Mwiinga – Senior Budget Analyst, Budget Office, Ministry of Finance, Zambia

In this session, Henrique Alencar and Ishmael Zulu laid the foundation with a [presentation](#) on the application of the Fair Tax Monitor (FTM) to assess the gender equitability of tax systems, and the effectiveness and equitability of environmental tax policy. The Fair Tax Monitor (FTM) is a tool launched by Oxfam, TJNA, and partner civil society organisations (CSOs) as a global research and advocacy initiative to assess national tax systems' fairness and effectiveness. After

the presentation, a discussion of the results of FTM tool applied in ATI partner countries followed.

Nkombo Mwiinga shared how the application of the FTM tool in Zambia generated several key recommendations related to gender, some of which were implemented (such as the disaggregation of VAT data). This data helped reveal gender biases in the tax system and can inform gender responsive tax policy design. It is also a good example of how civil society can play an important role in tax policy. Gwladys Tankeu, from Expertise France, further shared details about their current Gender Equality in Taxation project, which works at policy, tax administration, and civil society levels on gender issues, among others through the application of the FTM.

Veronicah Ndegwa from Institute of Public Finance (IPF) provided early results of the current green FTM application in Kenya. For example, besides fuel levies, subsidies such as fertilizer subsidies were identified as important levers. Tax policy in Kenya is currently a burning issue and the FTM helps analyse it. Finally, it was pointed out that environmental taxes are just a small part of the puzzle, given Africa's low carbon footprint. A holistic approach is needed that also considers global inequalities and differentiated responsibilities for climate change.



Closing panel

Day 3, July 24, 14:45 – 15:45

The final session of the 2025 ATI General Assembly was designed as an open fishbowl discussion, allowing participants to freely join or leave the inner circle to share reflections. This inclusive format encouraged diverse perspectives and ensured an open exchange. The session aimed to capture the main takeaways from three days of discussions, gather feedback from members, and chart priorities as ATI enters a new phase following the new Declaration and the outcomes of FFD4.

Across interventions, participants emphasised several key themes for ATI's future direction. A central message was the importance of coordination and collaboration – both among ATI members and across state institutions. Especially in the context of declining ODA, closer alignment with and among development partners was called for. Participants stressed the value of peer learning among partner countries, noting that shared experiences and contexts often provide the most relevant lessons.

Regarding the Seville Declaration on DRM, many speakers highlighted their support for the renewed collective commitment towards better DRM cooperation and reform. Specifically, regarding the reference to the UN Framework Convention on Tax, which is not explicitly mentioned in the document but through a reference to the FFD4 document, participants agreed to further advance the UN Framework Convention agenda through ATI's ongoing work and monitoring mechanisms.

Many underscored that tax systems must be more than revenue collectors: they should act as agents of development, fostering state legitimacy, strengthening the social contract, and embedding equity into policy design. This included calls to integrate broader objectives such as gender equality, climate sensitivity, and social protection into tax reforms. At the same time, participants recognised persistent tensions between global consensus and national realities, stressing that policies must be adapted to local ecosystems—whether in the use of tax incentives, the design of expenditure frameworks, or the pursuit of informality reforms.

Finally, a strong theme was the need for accountability and trust. Participants welcomed ATI's progress on tax expenditure and tax gap work and encouraged the development of a robust monitoring framework to ensure follow-up on the Actions of the Seville Declaration on DRM. Trust-building between governments and citizens was seen as essential for compliance and legitimacy, especially given the reduced role of ODA and the growing reliance on domestic revenues.



Closing remarks

Day 3, July 24, 15:45 – 16:00

Kayula Chimfwembe – Acting ATI Co-Chair, Ministry of Finance and National Planning, Zambia

Kayula Chimfwembe underlined DRM as essential for achieving the SDGs, highlighting the Assembly as a turning point where commitments must now translate into concrete action. He stressed the importance of collaboration, peer learning, and collective responsibility to advance fair and inclusive tax systems, while calling on partner countries to endorse the Seville

Declaration as a guide for the next phase. In closing, Kayula Chimfwembe thanked all participants, the Secretariat, and Ethiopia as host, urging members to carry forward the momentum with renewed determination.

Peter Ringstad – ATI Co-Chair, Norwegian Agency for Development Cooperation (NORAD)

Peter Ringsted urged members to share knowledge widely and remain mindful that revenue pressures must not undermine social cohesion, stressing the importance of progressive taxation, equity, and accountability in fiscal systems. He highlighted the need to focus on both tax policy and administration, making better use of existing tools like tax gap and expenditure analyses. Looking ahead, he encouraged members to take joint responsibility for shaping ATI’s next phase and concluded with thanks to the ATI Secretariat for their role in the Assembly’s success.

