

Minutes of the ATI Consultative Group 3 Meeting

24 November 2025 | 14:00-15:30 CET | Virtual

Participants

Joseph Stead, Michelle Harding (OECD); Horvathova Eva (Slovakia); Jurg Vollenweider, Eveline Hutter (SECO, Switzerland); Jonas Nyrop Henriques (Denmark); Jules Tapsoba (WATAF); Leila Kituyi (ATAF); Manhnaem Haidula (NRA, Namibia); Roxanne Rua (INTPA, European Commission); Stella Kremer (FCDO); Jana Zickler (GIZ); Abdul Muheet Chowdhary (South Centre); Alanna Markle (Open Ownership); Mutasim Billah Faruqui (Bangladesh); Verohasina Rakotomanga (Madagascar); Mbaigedem Djegueboua (Chad); Jafar Iman.

ATI Secretariat: Altayesh Terefe, Markus Paffhausen, Taís Chartouni Rodrigues, Sonia Jurado Jaime, Nikola Djuric, Irene Reguilón

Agenda

Time (CET)	Item	Responsible
14:00 – 14:05	Welcome and introduction	ATI Secretariat
14:05 – 14:20	Overview of the activities implemented by ATI Consultative Group 3 in 2025	ATI Secretariat
14:20 – 14:40	Presentation of draft work plan derived from discussion at 2025 ATI GA	ATI Secretariat
14:40 – 15:15	Open discussion: Feedback to draft work plan and open dialogue about potential additional products and areas of engagement for 2026	All members
15:15 – 15:25	Nomination of co-coordinators for CG3	All members
15:25 – 15:30	Wrap-up & next steps	ATI Secretariat

Meeting Report

Markus Paffhausen (ATI Secretariat) opened the meeting and presented the main activities undertaken by the group in 2025, notably: (i) the four meetings of the Community of Practice on Tax Expenditures, in collaboration with the Tax Expenditures Lab (TE Lab); (ii) the [Country-by-Country Reporting \(CbCR\) support package](#) for ATI partner countries, (iii) the [ATI Study on Illicit Gold Flows and Tax Evasion](#), and the (iv) [ATI webinar ‘Landmark transfer pricing ruling: lessons from the ZRA vs. Nestlé Zambia case’](#). He then introduced the draft 2026 workplan for Consultative Group 3, prepared on the basis of discussions held at the 2025 ATI General Assembly in Addis Ababa. Members and partners were subsequently invited to provide comments and suggestions.

Abdul Chowdhary (South Centre) commended the Secretariat’s work and expressed strong interest in supporting CG3’s activities, particularly regarding the proposed assessment of a central public CbCR database, which he noted is timely given current negotiations of the UN Framework Convention and the

FFD4 Outcome Document. He also underlined the value of further work on transfer pricing, building on ATI's recent webinar with ZRA, and proposed continued collaboration on case studies and jurisprudential developments.

Leila Kituyi (ATAF) congratulated the Secretariat on the draft workplan and reaffirmed ATAF's commitment to supporting this collective effort. Given ATAF's work and experience, she expressed their interest in the proposed activities on exchange of information and in expanding work on transfer pricing and experience-sharing within the ATI network.

Jules Tapsoba (WATAF) thanked the Secretariat for the proposed workstreams and provided comments based on WATAF's planned activities for 2026. He informed the group about ongoing work on tax expenditure management and an upcoming review of IFF-related tax audits in some of WATAF member countries, confirming WATAF's readiness to share findings and experiences with CG3.

Joseph Stead (OECD) offered to contribute lessons and good practices from OECD's transfer pricing technical assistance and asked for clarification on the proposed public CbCR initiative. He encouraged close coordination with OECD on this topic. On beneficial ownership transparency and exchange of information, he informed the group about the OECD's ongoing work on a real estate transparency framework and noted potential synergies with ATI, committing to keep the ATI members updated.

Mutasim Billah (Bangladesh) outlined recent reform efforts aligned with the Seville Declaration on DRM. He reported significant progress in tax administration digitalisation and inter-agency cooperation, alongside ongoing work on tax gap analysis. He noted that Bangladesh's formal endorsement of the Seville Declaration is expected shortly.

Mahnaem Haidula (Namibia) shared recent advancements related to Action 3 of the Seville Declaration, including progress on EoIR and preparations for AEOI with support from the Global Forum, improvements in BO legislation enabling enforcement agencies' access to BO data, and work on measuring and tracking IFFs in collaboration with the central bank and UNCTAD. She also highlighted strengthened transfer pricing capacities with ATAF support and identified trade mis-invoicing as an additional priority area for further ATI engagement, based on the findings so far from their IFFs report.

Alanna Markle (Open Ownership) welcomed the inclusion of beneficial ownership information exchange in the workplan and reiterated Open Ownership's readiness to support CG3 in line with the Seville Commitment to enhanced BO transparency.

Verohasina Rakotomanga (Madagascar) outlined major recent developments, including operationalisation of the BO register, the adoption of e-invoicing reforms, ratification of the MAAC Convention, preparations to commence AEOI by September 2028, and ongoing tax expenditure rationalisation. She expressed full support for the 2026 workplan and proposed adding a workstream on the use of e-invoicing data to detect trade mis-invoicing.

Mbaigedem Djeguerboua (Chad) emphasised the importance of translation services to ensure effective participation of all ATI member countries in CG3 meetings.

In closing, Markus Paffhausen invited members to volunteer for the co-coordinator role of CG3 and outlined the associated responsibilities and expectations. Namibia expressed interest and committed to sharing the name of its proposed coordinator shortly. Bangladesh similarly informed the group that the name of its coordinator will be provided. The European Commission provided clarifications regarding its capacities, expressed interest in the topics discussed, and indicated that it is considering the possibility of continuing in the co-coordination role.