Minutes of the ATI Consultative Group 3 Meeting

9 July 2026 | 14:00–15:30 CEST | Virtual

Participants

Abdoulaye Wone (Senegal), Agustina De Luca (Open Ownership), Alistair Lobo (FCDO), Anders Troedsson (Sweden), Anna Lena Braun (GIZ, Germany) Anne Wanyagathi (South Centre), Andriamora Lala Herisoa, Anita Beukes (MoF, Namibia), Antoine Molitor (European Commission), Christian von Haldenwang, (IDOS), Cristina Manzanares (European Commission), Diana Julieta Molina Carrera, Heather Curran (GAC, Canada), Elysee (MoF, Rwanda) Etafarehu Sisay (Ethiopia), Harshil Parekh (ODI), Hazel Granger (ODI), Juliana Eremie (NRA, Nigeria), Leila Kituyi (ATAF), Kudzai Mataba (IISD), Mahnaem Haidula (Namibia), Mbaiguedem Djeguerboua (Chad), Michael Hegarty (Ireland), Pruna Bahadur Baram, Sally Torbert (IBP), Sheyla Alexandra Acosta Perez (Ecuador), Stella Kremer (FCDO), Yakoubou Moussa Garba Say (Benin)

ATI Secretariat: Taís Chartouni Rodrigues, Sonia Jurado Jaime, Irene Reguilón del Peso, Cédric Rashidi Kia

Agenda

Time (CEST)	Item	Speakers
14:00 – 14:05	Welcome and introduction	Alistair Lobo, FCDO, Co-Coordinator of ATI CG 3
14:05 – 14:20	Overview of the work plan and progress in 2026	ATI Secretariat
14:20 – 14:50	Presentation: Proposed cooperation with the Sevilla Platform for Action Coalition on Tax Expenditure Reform (COATE): Development of Global Voluntary Minimum Requirements on Tax Expenditure Reporting; Massive Open Online Course (MOOC) on Tax Expenditure Reform; Q&A	Christian von Haldenwang, IDOS, and Kudzai Mataba, IISD, COATE
14:50 – 15:10	Presentation: Proposed work on strengthening access to beneficial ownership information for tax purposes; Q&A	Agustina De Luca, Open Ownership
15:10 – 15:25	Open discussion	All members
15:25 – 15:30	Wrap-up & next steps	Alistair Lobo, FCDO, ATI CG 3 Co-Coordinator

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Meeting Report

Alistair Lobo (FCDO), Co-Coordinator of ATI Consultative Group 3 (CG 3), opened the meeting and welcomed participants. He recalled the two objectives of the session: to present updates on the implementation of the 2026 Work Plan, and to discuss potential new areas of engagement for the group in 2026-2027. CG 3 is co-coordinated by the European Commission, Nigeria, the South Centre and the United Kingdom.

Thereafter, **Taís Chartouni Rodrigues** (ATI Secretariat) presented progress against the ATI Consultative Group 3 Work Plan 2025-2030:

On the monitoring of Action 3 of the ATI Seville Declaration on Domestic Revenue Mobilisation (DRM), she reported that the new ATI Monitoring Framework has been discussed and approved. The next Monitoring Report will be published in 2027, with a brief upcoming in autumn 2026.

Under the policy coherence workstream, the Community of Practice (CoP) on tax expenditures (TEs), run in collaboration with the Tax Expenditures Lab, continues and builds on three meetings that have already taken place in 2026. The next CoP meeting is scheduled for September 2026.

In parallel, outreach to partners on potential additional workstreams, including the development of joint minimum TE reporting standards, is ongoing, with discussions under way with COATE and other partners.

On Country-by-Country Reporting (CbCR), a feasibility study on the establishment of a central public CbCR database is in preparation. The study will assess the feasibility and implications of a central public database, including the aggregation and harmonisation of existing public CbCR data, options for enhanced disclosure and improved access, and alternative capacity-building and data-use approaches. The concept and terms of reference have been developed and procurement for a consultant is under way. The Secretariat thanked all members who provided feedback on the concept note and invited continued engagement in the development of the study. Regular updates will be provided to CG 3 members.

Under the workstream on combatting tax-related illicit financial flows (IFFs), the Secretariat has reached out to the Global Forum on Transparency and Exchange of Information for Tax Purposes to explore cooperation possibilities on exchange of information, with concrete activities still to be defined. Discussions on beneficial ownership (BO) have been initiated with Open Ownership and other partners, and discussions with UNCTAD on tracking and analysis of IFFs are ongoing.

Sonia Jurado Jaime (ATI Secretariat) presented the webinar series "Good practices in combatting abusive transfer pricing", which started in July 2026 and aims to disseminate cases from tax authorities that showcase good practices in auditing and addressing abusive transfer pricing and will have two more webinars until November 2026.

Tax expenditures workstream: Proposed cooperation with COATE

Christian von Haldenwang (IDOS) introduced the Coalition on Tax Expenditure Reform (COATE) and its proposal to develop global voluntary minimum requirements for tax expenditures (TE) reporting. COATE was founded by five institutions: the Council on Economic Policies (CEP), the German Institute of Development and Sustainability (IDOS), the International Centre for Tax and Development (ICTD), the International Institute for Sustainable Development (IISD) and ODI Global. Evidence from the Global Tax

Expenditures Database (GTED) indicates that reported revenue forgone worldwide amounts to around USD 4 trillion per year, equivalent on average to 3.7 per cent of GDP and 23 per cent of total tax revenue. Aggregate figures alone, however, are not detailed enough to allow policymakers to take informed decisions on the use of TEs.

The proposal is guided by an overarching question: what do policymakers and other stakeholders need to know to make informed decisions on the use of tax expenditures? It rests on four principles, captured through 12 indicators.

A consultation process to gather input from a wide range of stakeholders will run from July to September 2026, followed by the publication and launch of the minimum requirements in the fourth quarter of 2026. ATI and CG 3 members were invited to engage actively in the consultation process.

Kudzai Mataba (IISD) continued with the proposal by presenting the Massive Open Online Course (MOOC) on tax expenditure reform, designed as a foundational resource for countries seeking to reform TEs and responding to a gap identified by the Coalition. The course is organised to reflect the TE policy cycle, with a first phase of core foundational modules and a second phase contemplating deep dives into specific sectors and analytical topics.

Ten modules are proposed for the initial course: Foundations; Ex-Ante Assessment (deciding to introduce or retain a tax expenditure); Data and Tax Return Design; Deciding the Benchmark Tax System; Estimation I (Direct Taxes); Estimation II (Indirect Taxes); Reporting; Governance, Administration and Monitoring; Ex-Post Evaluation; and Reform Strategy. She underlined that the course addresses not only the technical dimension of TE reform, but also its political feasibility. Subject to positive feedback from CG3 and ATI governance bodies, COATE proposes to develop the training in cooperation with ATI. During the discussion, **Heather Curran** (Global Affairs Canada) expressed interest in the COATE coalition and sought further information on its constituency and activities

Antoine Molitor (INTPA, European Commission) welcomed the initiative, noting that work on tax expenditures is extremely relevant to DRM. He highlighted that one of the main challenges governments face is assessing both the fiscal cost and the effectiveness of individual TEs. Given the complexity of these assessments, even in developed countries such as France, he welcomed initiatives that strengthen governments' analytical capacities.

Juliana Eremie (Nigeria Revenue Service) noted that TE reporting becomes particularly challenging when undertaken at a granular level. She explained that Nigeria's 2025 tax reform is addressing this, particularly at the sub-national level. Christian von Haldenwang expressed strong interest in hearing more about the Nigerian case and the approach taken.

Beneficial Ownership workstream: Proposed work on strengthening access to BO information for tax purposes

Agustina De Luca (Open Ownership) presented a proposal for ATI to collaborate further on strengthening access to beneficial ownership (BO) information. She began by introducing Open Ownership and its work supporting countries in the implementation of effective BO transparency regimes. Between 2016 and 2026, significant progress has been made globally in advancing BO transparency with more than 40 countries implementing reforms with Open Ownership's support.

She highlighted that paragraph 28(g) of the Fourth International Conference on Financing for Development (FfD4) outcome document calls on countries to establish effective domestic BO registers with high-quality, standardised information; promote information exchange between national registers; explore the feasibility of a global BO registry; and strengthen the exchange of best practices and technical assistance. These commitments align closely with Action 3 of the ATI Seville Declaration on DRM and with CG 3's work plan.

Looking ahead, she outlined five scenarios for achieving cross-border interoperability of BO data: a global international register integrating BO data from multiple jurisdictions into a single system; an international search platform enabling users to query national registers through a single access point without centralising the underlying data; coordinated bilateral or multilateral exchange between competent authorities using agreed specifications and secure channels; direct register-to-register exchange on direct interests to understand ownership chains spanning borders; and multiple registers publishing BO data in a common structured format, enabling aggregation and analysis by users. The scenarios are not mutually exclusive and involve trade-offs between the investment needed and the objectives to be delivered. The proposal is for ATI members to collaborate on this topic and contribute to the assessment of these possible approaches.

Anders Troedsson (Ministry for Foreign Affairs, Sweden) asked about work that has been done with the Russian Federation. Agustina de Luca referred to information about Russia on their website. Responding to a question from **Michael Hegarty** (Ireland), Agustina De Luca noted that, to Open Ownership's knowledge, there is currently no operational exchange of information between BO registers; she referred, however, to a pilot initiative in Southern Africa involving Namibia, South Africa, and Botswana to explore the exchange of BO data.

Mahnaem Haidula (NamRA, Namibia) subsequently reported that Namibia has a strong legal framework on beneficial ownership. Three national committees are in place, including a technical committee on IFFs led by the central bank and a committee focused on anti-money laundering. NamRA, together with the other law enforcement agencies, has access to business registration data, and expressed openness to exchanging experiences with interested stakeholders on these matters.

Open Discussion and Wrap-Up

In the open discussion, **Cristina Manzanares** (INTPA, European Commission) expressed strong support for ATI's work on tax expenditures and highlighted that the MOOC could serve as an important tool for building knowledge, strengthening capacity, and raising awareness among stakeholders.

The Secretariat invited members to share any objections regarding the continuation of the proposed work on these topics. In the absence of objections, the Secretariat would proceed with further exchanges and the conceptualisation of potential new products. The Consultative Group and the Steering Committee would be informed accordingly and provided with relevant documentation. No objections were raised.

Alistair Lobo (FCDO) closed the meeting by thanking the presenters and members for their contributions.