ATI Consultative Group 1 meeting

Meeting information

Date: 13 October 2026
Scheduled time: 09h15-10h45

Participants: Abdoulaye Wone (Senegal), Alex Cobham (Tax Justice Network), Alistair Lobo (United Kingdom), Andriamora Lala Herisoa Nirina (Madagascar), Aminata Ndiaye (France), Cristina Manzanares (European Commission), Etaferahu Sisay (Ethiopia), Federica Boncristiano (Italy), Henrik Lund (Sweden), Henrique Alencar (Oxfam), Joseph Stead (OECD), Juliana T. Eremie (Nigeria), Kailembo Yahya (Tanzania), Miroslav Palanský (Tax Justice Network), Nkombo M. Mwiinga (Zambia), Ramokoinihi Motai (Lesotho), Seppo Shigwele (Namibia), Tabea Lakemann (Germany).

ATI Secretariat: Altayesh Taddese Terefe, Irene Reguilón del Peso, Nikola Djuric, Sonia Elizabeth Jurado Jaime, Tatu Yamba Ilunga, Ankush Roy.

Agenda points

1. Welcome and introduction

Henrik Lund (Sweden) welcomed members and outlined CG1's role under Action 1 of the ATI Seville Declaration. The meeting focused on progress in 2026 and priorities for 2027. He invited concrete ideas and offers of support, reminding members that the 2025–2030 work plan remains open to new proposals.

2. Update on activities

Nikola Djuric (ATI) gave an overview of ongoing work and plans.

Monitoring of Action 1

- The ATI Monitoring Brief is expected in the coming weeks. Surveys for the 2025 ATI Monitoring Report will be sent to partner countries and supporting organisations, with members asked to respond promptly. Development partners will receive their survey in 2027, alongside OECD data on ODA for DRM that would need to be verified.

Revenue administration and reform

- The Tax Gap Community of Interest met three times in 2026, with another meeting planned for December.
- The next phase of the Tax Gap Toolkit development is being prepared with UNU-WIDER. Work with Benin and Ethiopia is expected to start in 2027, in cooperation with GIZ-implemented projects in those countries. New functions will include work on the registration gap.

- The IMF working paper on tax compliance in ATI countries is under internal review and includes country trends and four case studies.
- The VAT refund forecasting pilot began in October with Nigeria, Rwanda and Zambia. Results are expected in January 2027. Namibia and Uganda have shown interest in future use.
- Dedicated work on digitalisation has not yet started. ATI asked what support members would find useful on data governance, third-party data and peer learning.

Equitable taxation

- Dedicated CG1 work on gender-responsive taxation is being considered for 2027, building on activities in other ATI groups.
- The ATI–ICTD informality webinar series has started. Further training could follow based on country needs.
- The Secretariat is discussing a revised wealth taxation event series with ICTD.

Environmental taxation

- Two events took place in collaboration with the Global Solidarity Levies Task Force.
- Work with IISD covers mining taxation and green tax incentives.
- Further activities may include guidance on environmental tax policy mixes and practical training. This is a priority under ATI's EU co-financing.

Other activitiess

- Stakeholder participation topic links with CG4. The B Team and IFC webinar on 3 November will examine responsible business tax practices, including the limits of voluntary approaches.
- Partner countries also contributed to consultations on the G7's DRM work; further opportunities will be shared once confirmed.

3. Priorities for 2027

Tax gaps and tax expenditures

- Alistair Lobo (United Kingdom) suggested a joint exchange between the Tax Gap Community of Interest and the Community of Practice on Tax Expenditures to explore links with tax policy gaps. ATI welcomed further cooperation.

Administrative tax data

- Miroslav Palanský (Tax Justice Network) introduced the Tax Justice Network's Admin Data for Tax Justice Initiative. It would combine practical training, research on questions chosen by tax administrations and regional and online peer exchanges. He

also explained how AI could help prepare code outside secure data labs while confidential data remain inside them. A representative from Namibia stressed data protection and the need to consult colleagues. A detailed concept will be shared for member review.

Environmental taxation

- Nkombo Mwiinga (Zambia) proposed reviewing existing assessment tools and comparing incentives for renewable energy, clean technologies and fossil fuels.
- The first step would be to check what already exists. Joseph Stead (OECD) will check for a relevant OECD tools. Nkombo offered to send written suggestions, and the Secretariat invited her to help develop the proposal.

Gender-responsive taxation

- Nikola Djuric (ATI) announced a practical training where participants will work on an issue relevant to their country and produce a clear result. Peer exchanges would cover collecting and using gender-disaggregated data. The implementation will be most likely starting 2027.

Taxation and investment

- Alistair Lobo (United Kingdom) offered support for further dialogue between governments and businesses on responsible tax practices.
- Cristina Manzanares (European Commission) favoured looking at taxation and investment by sector, the special economic zones, and understanding the effects on distributive outcomes, as well as building on the webinars on mining and its links with environmental taxation. She also called for continued attention to income and wealth taxation and their effects on revenue, distribution and investment.

4. Next steps

- The Secretariat will share the proposals with all CG1 members for review and further input, then submit them to the Steering Committee for approval.
- The final activity list is expected by December 2026.

5. AOB and feedback

- Cristina Manzanares (European Commission) and Alistair Lobo (United Kingdom) welcomed shorter, more frequent meetings. Dates should be shared early, with proposals and questions sent several weeks ahead so members can consult colleagues.
- Juliana T. Eremie (Nigeria) noted that meeting timing may have affected attendance. Nikola Djuric (ATI) raised the need to check whether invitations reach the right people, while a representative from Namibia offered to involve more tax administration staff.

- Alistair Lobo (United Kingdom) encouraged sharing lessons from the tax gap work and its technical partnerships with other ATI groups.