

# 9<sup>th</sup> Meeting of the ATI Consultative Group 1

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

Day 2, July 23, 16:00 – 17:30

## Speakers

**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)

## Minutes

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.

*Tax systems that work for people and advance  
the Sustainable Development Goals*



The full General Assembly report can be accessed [here](#).