



Accountability Stakeholder Mapping in Tax and Revenue Matters

According to the Open Budget Survey (OBS) 2019 report, average global scores on the formal opportunities for the public to directly engage with the executive, legislative, and audit institutions during the budget process measure remain at low levels. Even when governments publish enough information to allow for an informed public debate, too little is done for a direct constructive dialogue between governments and citizens on budget policies. This is especially true for the revenue side of the budget, where relations between citizens and the state as well as the private sector and the state are sensitive, often characterised by distrust. Consequently, accountability stakeholders find it difficult to hold governments accountable on tax and revenue matters.

Accountability in tax and revenue matters is a topic of growing relevance and ATI members are aware that strong accountability mechanisms can be a potential success factor for fostering equitable, efficient, and transparent tax systems and ultimately domestic resource mobilisation.

That is why the ATI Declaration 2025 stresses the importance of accountability stakeholders in the ATI Commitment 4:

“ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters.”

As various groups can hold governments accountable, using different mechanisms and methods and facing different challenges, it is important to gain a clear understanding of the different roles that accountability stakeholders can play in pushing for tax reforms and increasing DRM.

The following overview on the roles of different accountability stakeholders in tax matters shall serve as a basis for ATI partner countries to identify ways of improving the space and engagement of these actors and plan future activities for ATI Consultative Group 4 until 2025. The scope of the mission to enhance space and capacity for accountability stakeholders and strengthen the accountability ecosystem will be limited to the area of tax and revenue matters. It considers the role of accountability stakeholders but gives clear hints to what governments should do to enhance space and capacity. This is because accountability has two sides: a) the government needs to provide public information and channels for participation and b) accountability stakeholders need resources (finances, staff, and knowledge) as well as procedures to hold the government accountable. ATI Consultative Group 4 aims to identify key channels on the side of the accountability stakeholders one by one first, but also to display and to promote potential synergies. It should be emphasised that the purpose of this Accountability Stakeholder Mapping is to provide an overview of different

actors. It is acknowledged that each dimension for every identified stakeholder may feature unique challenges, depending on the specific context, such as the level of engagement (regional, national, subnational etc.), which will be unpacked in subsequent activities.

The following tables should be read as such:

- **Roles** define the respective framework and (formal or informal) mandate in revenue and tax matters.
 - **Mechanisms** mean the activities and routines under the framework or mandate that accountability stakeholders engage in to ensure that governments are held accountable.
 - **Current scope of engagement** reflects upon what happens if the current engagement is maintained and capacity and space are not enhanced.
 - **Potential scope of engagement** gives a hint about the scope of engagement that can be expected of the respective accountability stakeholders if access to decision making processes is improved, and the capacity of the stakeholders is enhanced.
- The **Hurdles and drawbacks** section identifies existing difficulties that might hinder the space and capacity of accountability stakeholders in tax and revenue matters.
 - In **possible actions** activities are described for the accountability stakeholders as well as the governments to enhance space and capacity. This helps ATI Consultative Group 4 members sharpen possible areas of action for the development of the group's work plan.

All views and standpoints come from the literature, consultations with international tax and development experts (with vast experience in developing countries) as well as global accountability survey and indicator packages.

Parliament¹

Role

The Parliament acts in the system of separated powers as an independent power with 3 main functions:

- **Representing** taxpayers' interests as well as the common goods (like fair and equitable tax, economic stability)
- **Legislating and revising laws** that govern tax policy and tax administration (including the granting of exemptions)
- **Controlling** the tax administration in practice

Mechanisms

Policy channel

- Agenda setting and public debates
- Deliberation on reform concepts in committee meetings and plenary sessions
- Majority vote on all tax legislative initiatives from the Ministry of Finance

Budget oversight

- Approve budget proposals submitted by the executive
- Require the executive to publicly share tax and revenue information
- Inquire and summon the Minister of Finance (or the relevant ministry) on any fiscal matter
- Set up inquiry commissions and/or specialised committees (e.g., following the experience of parliamentary budget committees) with the necessary technical expertise
- Receive petitions from citizens
- Follow up on international agreements, e.g. exchange of information agreements
- Follow up on SAI audit reports and recommendation

¹ Ian Lienert: Role of the Legislature in Budget Processes, IMF April 2010; Fölscher, Alta (2006), A Balancing Act: Fiscal Responsibility, Accountability and the Power of the Purse, OECD JOURNAL ON BUDGETING, Volume 6, No. 2 [OECD Journal on Budgeting – Volume 6 – No. 2](#); Steets, Julia (2010), Accountability in Public Policy Partnerships, Palgrave Macmillan [Accountability in Public Policy Partnerships \(oopen.org\)](#); The OECD and the Global Initiative for Fiscal Transparency (GIFT) Network (2017), Budget Transparency Toolkit: Practical steps for supporting openness, integrity and accountability in Public Financial Management [Budgeting-Transparency-Toolkit.pdf \(oecd.org\)](#)

Public activities:

- Address the case of obvious tax evaders, especially among publicly known persons (like discrepancies in asset declaration)
- Public engagement with citizens and CSOs on proposed policy, laws, and amendments
- Releasing their tax returns publicly to set an example in transparency

Hurdles and drawbacks

- The policymaking power of the parliament is negatively affected by the disorganized administrative laws adopted by the executive. At times, these laws adopted by the executive might be in clear contradiction with the policy framework.
- Limited capacity to assess tax and revenue matters (especially in BEPS and illicit financial flows) and conduct regulatory impact assessment
- Limited technical expertise exposes parliamentarians to external pressure, such as by lobbyist advising their interest and spending ministries

Current scope of engagement

- Parliamentarians might not see their role in tax and revenue matters and make little use of their mechanisms
- Parliaments often focus on matters of legislation and to a lesser degree on representation
- Oversight is rather weak and concentrates on the spending side of the budget

Potential scope of engagement

- In addition to following the legal mechanisms on budget control, the Parliament may hold timely and regular **public consultations** with all concerned stakeholders to discuss draft finance bills and tax proposals. All stakeholders are invited to follow the call for written submissions on any topic in the bill.² By that, it creates space for dialogue and debate that shape tax policy.

2 International Budget Partnership: Open Budget Survey 7th edition 2019: focuses on budget transparency and budget formulation.

Possible Actions

By parliament

- Regular public debates to strengthen budget transparency
- Compare tax forecast with actual tax revenues and inquire the government on tax performance indicators
- Initiate an asset disclosure process for senior officials
- Increased and improved monitoring of the state auditing
- Participation in international exchange fora

By government (executive)

- Early publication of draft budget bills and revenue projection
- Increase budget transparency
- Support and enable public dialogue
- Raise awareness on the linkage of service provision, especially in social sectors, with tax revenue

Identified good practise

The National Assembly in Uganda possesses within its website a portal where one can submit input when a particular committee is sitting, and that includes committees that oversee issues pertaining to the budget

Judiciary³

Role

In a system of separated powers, the judiciary acts as an independent pillar in the enforcement of (fiscal) laws

Mechanisms

Legal accountability/Judicial review

- Judicial hearings require the government to disclose publicly what they have done and why
- Even though not all actions of the executive can be subjected to legal accountability, it remains an essential tool to check their power

Judicial activism

- Judicial bodies such as courts are able to verify whether laws and regulations enacted by the legislature are in line with the constitutional provisions and in accordance with procedural requirements

- In practice, judicial actors can use policy frameworks (usually provided by their constitution) to check if governments measures are in line with the desired policy outcomes
- Constitutional courts can strike down laws after its promulgation if it is considered unconstitutional

Hurdles and drawbacks

- (Possibly) limited degree of independence of judiciary actors from the executive
- Lengthy and costly procedures
- Limited resources
- Lack of technical knowledge on fiscal issues

³ Kantorowicz, Jarosław (2014), JUDGES AS FISCAL ACTIVISTS: CAN CONSTITUTIONAL REVIEW SHAPE PUBLIC FINANCE?, Law and Economics Review, 5 (2), 79-104 (3); Mehde V. (2021) Control and Accountability: Administrative Courts and Courts of Audit. In: Kuhlmann S., Proeller I., Schimanke D., Ziekow J. (eds) Public Administration in Germany. Governance and Public Management. Palgrave Macmillan, Cham.; Mulgan R. (2003) Government Accountability: Audit, Judicial Review and Other Mechanisms. In: Holding Power to Account. Palgrave Macmillan, London.

Current scope of engagement

- The judiciary can constitute a weak part of the accountability system due to limited independence from the executive
- Investigations and prosecutions are carried out in suboptimal manner due to lacking resources and capacities

Potential scope of engagement

- The judiciary is a strong and independent pillar of the state which holds the executive accountable
- There are sufficient and well-trained prosecutors, judges, and court personnel working on the investigation and prosecution of tax issues, including tax evasion, fraud, and other tax crimes.

Possible Actions

By the judiciary

- Develop the capacities of judges on tax-related issues, including tax evasion, fraud, and other tax crimes
- Actively engage in tax and revenue issues so that the prosecution wing will be motivated to carry out investigations

By the government

- Establish an institutional setting that allows the judiciary to work independently
- Cooperate with the judiciary by share information in a transparent and timely manner
- Support the judiciary in capacity development regarding tax issues, including tax evasion, fraud, and other tax crimes

By development partners

- Support partner countries through technical or financial assistance in developing additional capacities within their judiciary for the investigation and prosecution of tax issues, including tax evasion, fraud, and other tax crimes

Supreme Audit Institutions (SAIs)⁴

Role

External oversight of the public finance management by the executive. In some countries, SAIs controls not only the expenditures but also revenue side and have units specialised on tax administration

Mechanisms

Audit

- Conduct compliance and performance audit (if legal provisions provide) according to international standards of the International Organization of Supreme Audit Institutions (INTOSAI)
- When audits are undertaken, those may include the performance of the tax administrations/administrators
- As a side effect regarding deterrence: the administrations and administrator get aware of the risks of being caught with illicit behaviour and refrain from it

Policy formulation

- Advise parliament on needed reforms
- Follow-up on implementation of the recommendations from the audit findings

Legal channels

- In some countries, the SAI has judicial powers

Hurdles and drawbacks

- Limited scope under existing legal frameworks as tax issues are often not included
- Low coverage due to limited resources
- Enforcement of recommendations often weak
- Threats to independency: Some actors try to influence and/or reprise auditors, especially in highly informal and corrupt systems
- Lack of independence from the executive power

⁴ The OECD and the Global Initiative for Fiscal Transparency (GIFT) Network (2017), Budget Transparency Toolkit: Practical steps for supporting openness, integrity and accountability in Public Financial Management, [Budgeting-Transparency-Toolkit.pdf \(oecd.org\)](#); The Global Initiative for Fiscal Transparency (GIFT), (2018), The High-Level Principles on Fiscal Transparency, Participation & Accountability: The Expanded Version [GIFT-EHLP-9Feb18.pdf \(fiscaltransparency.net\)](#).

Current scope of engagement

- Most SAIs have no direct and clear enforcement power, nor do they audit the performance on the revenue side.
- SAIs face financial and technical resource issues to effectively carry their function

Potential scope of engagement

- The performance of the tax administration is regularly audited. The audit reports describe weaknesses and risks and issue recommendations. SAIs follow up on the implementation of these recommendations.
- Some SAIs consider suggestions from members of parliament of different parties, factions, trade unions, and employers.
- SAIs may also encourage citizens to contact them and carefully discern the information communicated by the media from matters debated in parliament. They regularly conduct public opinion surveys or social audits.

Possible Actions

By the SAI

- Build the capacity of SAI auditors on the mandates and functions of SAIs
- Engage with the community/network of 'International Organization of Supreme Audit Institutions' to exchange ideas and build capacity
- Improved external communications by citizen-friendly audit reports and greater use of Information and Communication Technologies (ICTs) and social media
- Engage with international and regional SAI capacity-building and knowledge exchange networks
- Support of complaints mechanisms like "hotlines" or web portals
- Support citizen audit requests

By the government

- Share information in a transparent and timely manner
- As SAIs do not have their own enforcement mechanisms, the government (particularly, the legislative organ) should follow up on and execute the recommendations given by SAIs

By development partners

- Support the capacity building efforts of SAIs by facilitating international experience sharing, etc.

Civil society organisations (CSOs) and social movements⁵

Role

- Civic tax advocacy and campaigning
- Oversight of government action
- Awareness raising on tax rights and obligations
- Contribution to tax analysis and policy formulation

Mechanisms

Research & Analysis

- Increase awareness and understanding around tax-related topics
- Alternative Policy Formulation
- Comment on proposed tax legislations

Advocacy and campaigning

- Build up campaign strategies and networks (particularly with academia, the labour movement, and media)
- Organise citizens and communities for collective action to demand transparency and accountability
- Advocate for the interests of (particular groups of) citizens on a variety of topics
- Participate in public events and other exchange formats between the government and citizens
- Encourage public officials and wealthy individuals to disclose their tax history

⁵ Paolo de Renzio and Jason Lakin: A Taxing Journey: How civic actors influence tax policy. Lessons from seven case studies on civil society engagement. International Budget Partnership December 2020; Fariya Mohiuddin and Paolo de Renzio: Of citizens and taxes: A global scan of civil society work on taxation. International Budget Partnership November 2020; IDInsight: Civil Society Engagement in Implementing Domestic Tax Policy. May 2021, Andrew Wainer: Save the Children: Taxation with Representation: Citizens as Drivers of Accountability. Save the Children 2019, Samuel Sharp, Stephanie Sweet, Alina Rocha Menocal: Civil society engagement in tax reform. Overseas Development Institute Research reports 24 September 2019, Vanessa van den Boogaard, Wilson Prichard, Rachel Beach & Fariya Mohiuddin: Strengthening Tax-Accountability Links: Fiscal Transparency and Taxpayer Engagement in Ghana and Sierra Leone ICTD Date: November 2020.

Oversight

- Run whistleblowing systems
 - Address the case of obvious tax evaders, especially among publicly known persons or firms (like discrepancies in asset declaration); public shaming or blaming
 - Investigate and ask for accountability of individuals in the tax administration where corrupt behaviour is proven
 - Involve in 'public interest litigation' on high profile corruption and tax justice cases
- Weak participation mechanisms and low transparency of governmental action
 - Resource constraints, including funding restrictions and staffing shortages

Hurdles and drawbacks

- Limited technical capacity to engage on tax and revenue matters
 - Limited ability to build coalitions between various actors
 - Limited ability to identify entry points and taking advantage of political windows of opportunity
 - Limited strategic communication skills to convey tax messages in a non-technical and persuasive way
 - Legitimacy of CSOs' standing with government and across civil society
- Fragmentation of CSOs which undermines the possibility of building tax campaign networks
 - Capacity and resources are insufficient to campaign for tax justice and shed light on cases of tax evasion and avoidance
 - CSOs may be discouraged from engaging in domestic accountability activities due to the inherent political risks involved in holding governments accountable
 - Social dialogue schemes are often poorly organised and platforms for dialogue and collaboration are missing. Tax officials are inaccessible
 - Information exchange with the Financial Intelligence Unit could be improved

Potential scope of engagement

- Use and create a momentum for tax policy reform
- Draft a strategy for tax reform that designs the advocacy and campaigning activities and main messages
- Undertake **tax policy research and analysis** to provide arguments for advocacy for or against policy proposals and draw strong narratives about the need for changes in tax policy
- Educate citizens and **raise awareness** by communicating the narrative effectively through various media outlets, in a strategic way
- Build **larger coalitions for advocacy** and campaigning around shared tax policy demands, such as a fair and equitable taxation
- Pressure policymakers to explicitly show the links between taxation and the provision of public services

Possible Actions

By civil society

- Develop a strategy to push for tax reform: instruments of advocacy (analysis, and formulation of alternative tax policies) or campaigning, possible alliances (with other CSO, media, and labour union)
- Create tax justice networks
- Organise webinars and discussion rounds for greater mobilisation of supporters
- Organise exchange with senior officials like Parliamentarians
- File cases and complaints to relevant institutions (like judiciary, ombudsman, complaints mechanisms, anticorruption bodies, SAI) as well as petitions to the Parliaments

By government

- Create mechanisms for public consultation and access to information
- Build platforms for research, dialogue, and networking, for instance include CSOs in tax consultation groups
- Enhance transparency on certain tax issues, such as the publication of tax strategy goals, tax revenue forecasts and tax revenue foregone
- Invite civil society representation to key governance structures, e.g., revenue authority governing boards, tax policy review committees

By development partners

- Provide flexible funding over the longer term and simplify reporting requirements for local CSOs
- Channel support directly to local organisations
- Support tax justice campaigns
- Offer expert advice
- Providing CSOs greater access to/opportunities to participate in multi-stakeholder platforms (e.g. ATI)

Private sector associations

Role

- Participation in tax policy formulation
- Oversight of tax administration
- Service provision (technical advisory services and tax-related advocacy for their constituents)

Mechanisms

Participation in policy formulation

- Collection and analysis of the interests of the member companies
- Agenda setting on undue tax burdens at public conferences, dialogues, events, and involve the media
- Use of policy channels: participate in townhall events and other exchange formats between the government and citizens, comment on new tax legislation presented for comments
- Lobby relevant government institutions for the adoption of better tax policy and laws

Oversight

- Use of legal channels: Receive complaints, give legal advice, and report abusive behaviour of the tax administration
- Consult with the tax administration on administrative rules, processes and procedures and recommend or provide feedback on proposed changes

Provision of services

- Inform companies about their rights and duties as taxpayers
- Undertake technology, data or consultancy services related to tax issues

Hurdles and drawbacks

- Associations may represent the interests of certain taxpayer groups to the detriment of others
- Large and multinational companies might have much higher resources to lobby governments in their favour compared to small firms. Furthermore, interests and needs of multinational companies and foreign investors mostly differ from that of smaller companies

- Social dialogue schemes are often poorly organised and platforms for dialogue and collaboration are missing. Tax officials are inaccessible
- Some economic sectors are largely state-controlled or dominated by state companies, which might result in a conflict of interest

Current scope of engagement

- Business associations are pursuing the reform of taxes relevant to them, but usually with the aim of reducing the tax burden. Some companies are able to shape tax systems to reflect their interests, at the levels of both policy and implementation⁶
- The private sector associations lack the resources and capacity, and frequently don't see the benefit of an engagement
- Companies show reluctance to support tax policy development in a context where non-contributors also benefit⁷

Potential scope of engagement

- Private sector shares its insights on the existing market mechanisms and participate actively in the policy formulation and administrative improvements
- Business associations from various sectors join hands and build up a working group on Tax Reform in order to formulate the position on governmental reform initiatives

Possible Actions

By Business associations

- Regular fora to strengthen tax literacy and transparency of the members
- Build up platforms for research, dialogue, and networking
- Building coalitions to strengthen advocacy and better represent the interests of the broadest taxpayer population

⁶ Mick Moore, Wilson Prichard and Odd-Helge Fjeldstad, *Taxing Africa: Coercion, Reform and Development*. 2018.

⁷ Wilson Prichard *Tax, Politics, and the Social Contract in Africa* 23 May 2019.

By government

- Create a conducive legal and political environment for business associations to be created and engaged in tax and revenue related issues
- Regular consultation and dialogue with associations across various sectors

By development partners

- Build the knowledge basis and the advocacy capacity of private sector associations operating in various sectors for influencing tax policies and make governments accountable

Labour Unions

Role

- 1) Research on tax policy implications from a labour union perspective
- 2) Advocacy & campaigning, representing payroll taxpayers' interests and social equity
- 3) Legal advice to payroll taxpayers

Mechanisms

Participation in policy formulation

- Receive and use taxpayers' feedback
- Undertake research and produce position papers
- Build up and implement campaigns and advocacy strategies for tax justice
- Participate in public events and other exchange formats between the government and citizens, comment on new tax legislation presented for comments

Legal channels

- Provide knowledge and advice for their members (being employees in the formal sector)
- Assist members in procedures (like income tax declaration)

Hurdles and drawbacks

- Limited competency in tax matters
- Large informal sector, and hence, most employees, in developing countries, are not part of labour unions
- Fragmentation of the labour movement and weak member base which leads to poor resources

Current scope of engagement

- Labour unions often focus mainly on working conditions such as salaries and benefits, which might lead to a situation where their engagement with taxation matters is limited

Potential scope of engagement

- Labour unions take strong interest in macroeconomic stability and poverty reduction, formulate their positions, join the civic tax campaigns with other civil society organisations. They promote tax compliance among their members

Possible Actions

By labour unions

- Organise regular fora to strengthen tax literacy and awareness of its members
- Raise awareness and mobilise members in tax reform campaigns
- Building up and participate in platforms for research, dialogue, and networking
- Collaborate with CSOs and other stakeholders working on tax and revenue matters
- Produce meaningful alternative tax policy and enter in a formalised dialogue with decision makers from the parliament and the government

By government

- Provide a legal framework where labour unions can acquire financial and non-financial resources from non-members in order to increase their capacities in the area of taxation
- Regular consultation with labour unions on proposed tax and revenue matters, and deliberate on how the working population will be affected

By development partners

- Facilitate the engagement of labour unions on policy reforms – including labour and employment tax reforms – which affect the interests of their members

Media organisations⁸

Role

- 1) Provide information and platforms for public dialogue
- 2) Investigation
- 3) Watchdog

Mechanisms

Information

- Inform the public about current issues on tax and revenue matters and the rights and duties of citizens and firms
- Tell the stories of the taxpayers on their experience with tax administration

Oversight

- Investigative journalism
- Draw attention to matters of tax injustice and obvious cases of tax evasion and avoidance as well as corrupt behaviour of taxpayers and tax authorities

Watchdog

- Watch the government's performance vis-à-vis its own tax, revenue, and spending goals

Hurdles and drawbacks

- Limited access to timely and relevant information
- Low competency in media ethics as well as tax and revenue matters, especially on those on illicit financial flows
- Limited audience due to the technical nature of tax and revenue issues.
- Lack of resources which exposes the media to manipulation and exploitation
- Space and capacity for critical and investigative journalism might be limited as it can be very risky in the case of corruption involving powerful officials and the elite
- Conflict of interest: private media outlets being part of large firms might be involved in evasion or avoidance themselves

⁸ Steets, Julia (2010), Accountability in Public Policy Partnerships, Palgrave Macmillan [Accountability in Public Policy Partnerships \(open.org\)](https://www.open.org/), Chisoni, Chris (2014), Media in Public Resource Use Accountability: Lessons from the past 50 years in Malawi, Journal of Development and Communication Studies Vol. 3. No. 1.

Current scope of engagement

- The media mainly covers the actions of government in an environment where access to information – like draft bills, reports from the SAI – is limited

Potential scope of engagement

- Media organs take up their role to inform citizens and the private sector about their rights and duties. They exert actively their right for free access to information and critically report proposals on tax and revenue matters from the government
- Media possess the capacity and financial resources to accurately and consistently inform the society about these matters
- Some media organs start to support investigative journalism units, able to follow up on international tax and revenue matters such as the Panama and Pandora Papers

Possible Actions

By government

- Create a conducive legal and political environment for the media to operate freely but responsibly

- Invite the media to discussions and deliberations on proposed policy adoption and revision

By development partners

- Organize capacity building workshops and conferences where journalists and others in the media industry can acquire or develop the necessary expertise to report on tax and revenue matters
- Journalists who criticise the existing tax system and its application face hostility from government officials. Eventually, journalists report on individual or corporate tax scandals

By the media

- Inform comprehensively about and critically assess tax policy reform proposals and alternative tax campaigns by associating and giving a voice to other accountability stakeholders
- Support investigative journalism
- Provide a platform for government officials to explain the linkages between tax and social expenditures
- Enhance tax and budget transparency

Academia and Think Tanks⁹

Role

- 1) Research, evaluate, and advise on tax policy and the implications of reform
- 2) Teaching on tax issues

Mechanisms

Provision of information

- Publish research work on the implications of the current tax policy and about the pros and cons of major changes to the existing tax framework.
- Set up classes on tax matters

Implication in policy formulation

- Provide alternative proposals to improve tax and revenue administrations and tax collection
- Participate in public sessions of the parliament and other platforms of public dialogue

Hurdles and drawbacks

- Scarce resources and dependency on public/private funding
- Limited nexus between academia and the policy adopted
- Access to high-quality data might be difficult due to access constraints or lack of data
- National researchers face greater difficulties in accessing good data which in turn can make it more difficult to implement national agendas unless there is backing from international academia

Current scope of engagement

- The link between researchers and government could be in some cases weak

⁹ D'Ascenzo, Michael, Academia as an Influencer of Tax Policy and Tax Administration (July 3, 2017) <https://ssrn.com/abstract=3173506> or <http://dx.doi.org/10.2139/ssrn.3173506>.

Potential scope of engagement

- The volume and quality of academic papers focussing on tax and revenue matters with concrete policy recommendations have increased.
- These published papers are effectively communicated to policy makers, advisers, and administrators.
- Academia and respected experts are consulted routinely and systematically by policymakers on tax and revenue matters.

Possible Actions

By the academia

- Raise awareness on implications of tax policies
- Provide data and information that function as input for tax and revenue advocacy
- Produce tax policy briefings
- Collaborate with other stakeholders, like CSOs, and deliver public education on tax and revenue matters
- Propose projects which will improve tax policy and work in collaboration with government agencies and ministries

By the government

- Make tax information and data available for tax researchers
- Provide resources and enable (international) fora for debate and academic research
- Establish institutionalised links for academic advice on tax and revenue matters

By development partners

- Financial support for researchers and think tanks engaged in tax and policy research, including works on equitable, fair, and transparent taxation

Identified good practise

In July 2013, the Minister of Finance announced the overhaul of South Africa's tax legislation and the Tax Review Committee, which is composed of representatives from academia, government institutions and business. The committee comprises a judge, a high-level official from the South African Reserve Bank, and several academics from various institutions such as the Africa Tax Institute at the University of Pretoria. The committee's mission is to assess the South African tax system in comparison to international tax trends, principles, and practices, and to look at ways to improve tax compliance, address tax-base erosion, and consult with the private sector.