



ATI Consultative Group 3: Work Plan

Coherent and coordinated policies for fostering DRM and combating tax-related IFFs

Based on the discussions held during the meetings of ATI Consultative Group 3, the members agreed on the following work plan to be implemented in 2021-2025. Finalised activities are marked as grey.

Workstream	Activities / Products ¹	Preliminary date
ATI post-2020 monitoring framework	<ul style="list-style-type: none"> Development of the ATI post-2020 monitoring framework for ATI commitment 3 	Q1/Q4 2021
Tax-related IFFs	<ul style="list-style-type: none"> Brief on ATI partner countries' perspectives on tackling tax related IFFs 	Q1/Q4 2022
	<ul style="list-style-type: none"> Follow-up on IFFs study: series of roundtables on relevant topics (e.g., trade mis-invoicing, fostering inter-agency cooperation on DRM support, implementing a whole-of-government approach, beneficial ownership, etc.) 	Q3/Q4 2024
	<ul style="list-style-type: none"> Cooperation with the Network of Tax Organisations (NTO): Dissemination of a technical training on access to beneficial ownership information for tax purposes 	Q2/Q3 2024
Policy coherence for DRM	<ul style="list-style-type: none"> Tax expenditures and tax incentives 	
	<ul style="list-style-type: none"> Cooperation with the German Institute of Development and Sustainability (IDOS) and the Council on Economic Policies (CEP): 9th online DRM workshop on tax expenditures 	Q4 2021
	<ul style="list-style-type: none"> Regional workshops on tax expenditures, in cooperation with IDOS and CEP 	2022-2023
	<ul style="list-style-type: none"> Technical meetings in follow-up to the regional workshops on tax expenditures; continued exchange among participants and experts on the topic. 	2023-2024
	<ul style="list-style-type: none"> Facilitation of support on tax expenditures between ATI members 	2024-2025
	<ul style="list-style-type: none"> Roundtable discussion/webinar on public Country-by-Country reporting and its impact on partner countries' DRM capacities 	Q2-Q4 2024
	<ul style="list-style-type: none"> In cooperation with Consultative Group 4: development of a pocket-guide for parliamentarians on tax expenditures 	2023

¹ The activities hereby listed are suggestions agreed upon by the participants of ATI Consultative Group 3. The further implementation depends on the involvement of ATI members, guest speakers and external participants.

	<ul style="list-style-type: none"> • Cooperation with Fair Tax Monitor/Oxfam: webinar on civil society engagement to promote reforms of tax incentive regimes 	Q4 2021
ODA taxation	<ul style="list-style-type: none"> • Webinar on ODA taxation reforms (Netherlands, Norway, OECD, UN Tax Committee and others) 	Q2 2021
Analysis of spillover effects	<ul style="list-style-type: none"> • Webinar on examples of ATI members' experiences conducting spillover analyses (Netherlands, Norway, cooperation with IBFD) 	Q1 2022
Other topics	<ul style="list-style-type: none"> • Online event (webinar/virtual coffee break) on BEPS Assessment Tool (Germany case study from technical cooperation in Zambia, IBFD) 	Q3 2022
	<ul style="list-style-type: none"> • International tax topics and taxation of the digitalised economy: facilitate dialogues and support to partner countries 	2024/2025