



# ATI Declaration 2025

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

## Factsheet

Five years after the foundation of the Addis Tax Initiative (ATI) at the Third International Conference on Financing for Development in 2015, members of the ATI have developed a new declaration to guide them and support the financing of the Sustainable Development Goals (SDGs) within the first half of the “Decade of Action”. The **ATI Declaration 2025** is a call for action and collective leadership to address existing and unfolding challenges of our world towards fair and efficient domestic revenue mobilisation (DRM) and fulfil the promise of the 2030 Agenda for Sustainable Development.

With the new document, members reaffirm their commitment to implement the Addis Ababa Action Agenda. The ATI Declaration 2025 emphasises domestic revenues from taxes and non-tax sources as the most reliable and sustainable way of financing development. Members of the ATI believe that tax systems can provide manifold benefits to societies and economies by promoting economic growth, strengthening gender equality and empowering minorities, protecting the environment, and reducing inequalities.

In order to turn the ATI’s vision of **tax systems that work for people and advance the SDGs** into reality, the mission of the ATI is to **promote fair and effective DRM, policy coherence and the social contract through partnerships and knowledge building**. In the new ATI Declaration 2025, efficient and transparent revenue administration, equitable tax policies, efficient and transparent revenue administration, capacity development, policy coherence, and accountability play a key role.



### ATI Commitment 1

**ATI partner countries commit to enhance DRM on the basis of equitable tax policies as well as efficient, effective and transparent revenue administrations. ATI development partners commit to support such reforms.**

ATI members commit to work together to implement DRM reforms led by partner countries with the aim of gradually strengthening progressive revenue sources. ATI members will address the need for responding to cost pressures faced by revenue administrations of partner countries through further modernisation and institutional change. Their effectiveness in curbing non-compliant behaviour will be enhanced by strengthening capacities and capabilities, including through risk management frameworks. Enhancing institutional capacity and human resources will help strengthening accountability and transparency of revenue administration.



### ATI Commitment 2

**ATI development partners collectively commit to maintain or surpass the 2020 global target level (USD 441.1 million) of DRM cooperation for country-owned tax reforms.**

ATI members commit to work together to increase DRM cooperation, whereby development partners will focus on enhancing the quality of cooperation. They will meet well-defined demands from partner countries to promote reforms towards fair and efficient revenue generation, coordinating efforts and sharing knowledge to better align DRM programmes with country development plans. The participation of accountability stakeholders is essential to this process. ATI members will also work to strengthen capacity development at the national and subnational level and promote new forms of collaboration (e.g. with regional tax organisations or through South-South and triangular cooperation).



### ATI Commitment 3

**ATI members commit to apply coherent and coordinated policies that foster DRM and combat tax-related illicit financial flows (IFFs).**

In order to build policies to enhance DRM and combat tax-related IFFs, ATI members commit to facilitate cooperation across state agencies on tax and development and align it with anti-corruption efforts. Multilateral initiatives to facilitate international cooperation are considered crucial to combat tax-motivated IFFs and tax avoidance. Strengthening tax governance and fiscal transparency, eliminating banking secrecy, ensuring access to beneficial ownership information, and improving the exchange of information and provision of technical expertise, are also priorities. Development partners commit to undertake, where feasible, analysis of spillover effects and policy coherence. Transparency on tax expenditures and cost-benefit assessments will be promoted.



### ATI Commitment 4

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

Responding to the need of increasing transparency, participation and accountability in tax and revenue matters, ATI members commit to developing the capacities of accountability stakeholders through technical assistance and other means of support. Civic space for holding public revenue institutions accountable is protected and promoted, thus strengthening legal and regulatory frameworks to allow for greater public participation and scrutiny. Accountability stakeholders include, but are not limited to, civil society organisations, academia, the media, trade unions, members of parliament or supreme audit institutions.