Addis Tax Initiative



The Addis Tax Initiative (ATI) is a partnership of like-minded partner countries, development partners and supporting organisations united by the vision of tax systems that work for people and advance the Sustainable Development Goals (SDGs). It aims to promote fair and effective domestic revenue mobilisation (DRM), policy coherence and the social contract through partnerships and knowledge building.

About

As a multi-stakeholder partnership, the ATI plays an essential role in fostering collective action to improve tax systems in light of recognised gaps in development finance. Emerging from the Third International Conference on Financing for Development in Addis Ababa in July 2015, the ATI has significantly contributed to the implementation of the Addis Ababa Action Agenda (AAAA) and is firmly anchored within the Financing for Development process. Since then, the ATI has made important contributions to increasing available resources for financing sustainable development through agenda setting, donor coordination, peer learning and enhancing political commitment.

The aim of the ATI is to collectively establish strong domestic governance systems and mobilise the political will to drive forward tax policy and administration reforms. By focusing on the needs of partner countries, the ATI provides a unique opportunity for its members to collaborate on DRM on an equal footing. The ATI plays a coordinating role between its members to increase volume and quality of technical assistance and broad-based capacity building in partner countries.

Being inclusive in nature, the ATI plays an impartial and constructive role in fostering dialogue and exchange. By making available an extensive DRM database, providing an online platform for matching needs for support with available resources, regularly publishing monitoring reports and briefs on the progress made against attaining the ATI commitments, conducting research studies and organising conferences and workshops, ATI members can identify novel areas for DRM reform.

The ATI itself does not provide funding to initiate or implement programmes in partner counties, which remains the responsibility of development partners and/or supporting organisations. The ATI Secretariat is facilitated by the International Tax Compact (ITC). All ATI activities are overseen by the ATI Steering Committee, which consists of representatives of development partners and partner countries.

Commitments

By endorsing the ATI Declaration 2025, ATI member countries pledge to keep the following key commitments:



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 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 Commitment 3

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



ATI Commitment 4

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







Benefits for ATI partner countries

- ATI partner countries make a national commitment to undertake DRM reforms at the highest level, thus generating political buy-in and ownership.
- An ATI membership signals a strong interest in receiving technical and financial support to DRM reforms, encouraging ATI development partners to offer assistance without a prior official request.
- An ATI membership supports partner countries in strengthening their voices and needs in the global tax debate. In fact, ATI partner countries have experienced a greater increase in grant ODA for DRM from ATI development partners than non-ATI partner countries.
- ATI partner countries have the opportunity to connect with a broad international network of development assistance providers in the area of DRM through strategic partnerships and knowledge-building formats.
- ATI partner countries can engage in the ATI Consultative Groups, where they can set joint work plans and enhance cooperation by participating in frank and open discussions on topics related to DRM and the implementation of the ATI commitments with other partner countries, development partners and supporting organisations.
- ATI partner countries benefit from jointly developed products of the ATI Consultative Groups (e.g. webinars, studies etc.).
- ATI partner countries can participate in the ATI Matchmaking Platform to better match the needs and availabilities of DRM resources, expertise and finance.
- ATI partner countries have the possibility to share best practices and lessons learned through the ATI Monitoring Report and regular consultations.

ATI partner countries

Afghanistan, Bangladesh, Benin, Burkina Faso, Cameroon, Ethiopia, Georgia, Ghana, Indonesia, Kenya, Liberia, Madagascar, Malawi, Mongolia, Namibia, Nepal, Pakistan, Paraguay, Philippines, Rwanda, Senegal, Sierra Leone, Solomon Islands, Tanzania, The Gambia, Uganda

ATI development partners

Australia, Belgium, Canada, Denmark, European Union, Finland, France, Germany, Ireland, Italy, South Korea, Luxembourg, Netherlands, Norway, Slovakia, Slovenia, Sweden, Switzerland, United Kingdom, United States

Benefits for ATI development partners and supporting organisations

- ATI development partners and supporting organisations benefit from the political buy-in and ownership by ATI partner countries in the implementation of the ATI commitments.
- ATI development partners and supporting organisations benefit from an improved coordination among development partners and partner countries alike, including south-south cooperation initiatives.
- ATI development partners and supporting organisations profit from an enhanced ability to connect with a broad international network in the field of tax and development.
- ATI development partners and supporting organisations can engage in the ATI Consultative Groups, where they can set joint work plans and enhance cooperation by participating in frank and open discussions on topics related to DRM and the implementation of the ATI commitments with ATI partner countries, development partners and supporting organisations.
- ATI development partners and supporting organisations benefit from jointly developed products by the ATI Consultative Groups (e.g. webinars, studies etc.).
- ATI development partners and supporting organisations can participate in the ATI Matchmaking Platform to better match available resources, expertise and finance with the needs and priorities of partner countries.
- ATI development partners and supporting organisations have the possibility to share best practices and lessons learned through the ATI Monitoring Report and regular consultations.
- ATI development partners have the possibility to display the progress from DRM capacity building activities through the DRM Database.

ATI supporting organisations

African Tax Administration Forum (ATAF), Asian Development Bank (ADB), Bill & Melinda Gates Foundation, Center of Excellence in Finance (CEF), Centre de Rencontres et d'Études des Dirigeants des Administrations Fiscales (CREDAF), Commonwealth Association of Tax Administrators (CATA), Executive Secretariat of the Council of Finance Ministers of Central America, Panama and the Dominican Republic (SE-COSEFIN), Global Financial Integrity (GFI), Global Forum on Transparency and Exchange of Information for Tax Purposes, Inter-American Center of Tax Administrations (CIAT), International Budget Partnership (IBP), International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), Oxfam International, Save the Children, South Centre, Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI), United Nations Department of Economic and Social Affairs (UN DESA), Tax Justice Network Africa (TJNA), West African Tax Administration Forum (WATAF), World Bank.