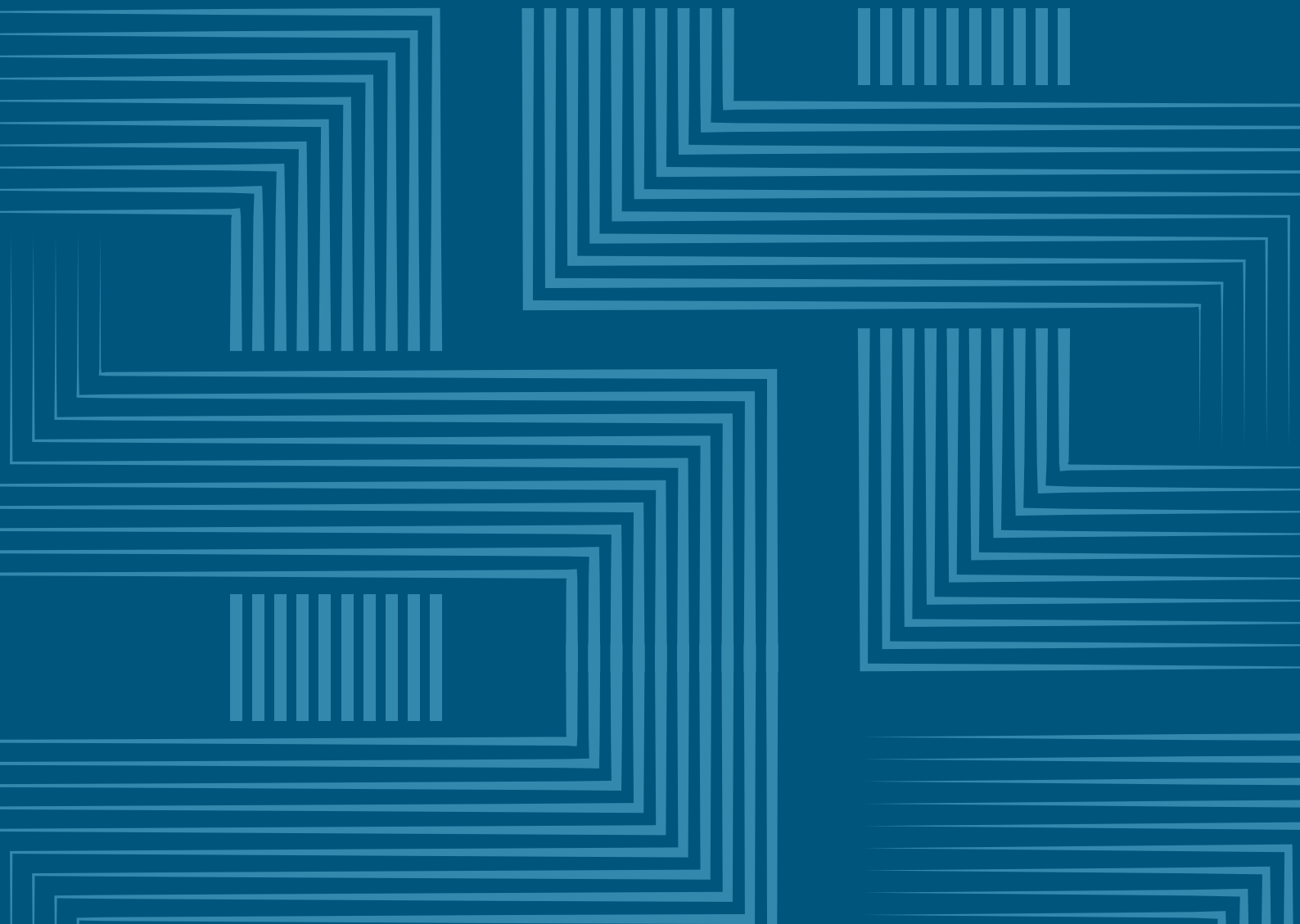


Governance Document of the Addis Tax Initiative



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A. Background and objectives

Article 1: Background

1. The Addis Tax Initiative (ATI) promotes fair and effective domestic revenue mobilisation (DRM), policy coherence and the social contract through partnerships and knowledge building. 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 and is firmly anchored in the Financing for Development process.
2. The ATI was launched in 2015 by a coalition of development partners, partner countries, and supporting organisations during the Third International Conference on Financing for Development in Addis Ababa. Its members share the common vision of a world in which partner countries can generate sufficient domestic revenues in an equitable, accountable, and transparent manner to advance progress on the Sustainable Development Goals (SDGs). Members of the ATI reaffirm their strong political commitment to implement the Addis Ababa Action Agenda (AAAA) and the *Compromiso de Sevilla*.
3. By focusing on the needs of partner countries, the ATI provides a unique opportunity for its members to collaborate on DRM matters on an equal footing, engage in peer-learning, and exchange experiences and good practices. The ATI plays a coordinating role among its members to increase volume and quality of technical assistance and capacity building in partner countries.
4. Since 2015, the ATI has contributed to increasing available financing for development through agenda setting, donor coordination, peer learning, and enhanced political commitment. By publishing biannual monitoring reports on the progress made against attaining the ATI commitments, making available an extensive database and project map on official development assistance to DRM, providing an online platform for matching needs for support with available resources, collaborating on joint products, and organising conferences and workshops, ATI members can strengthen collaboration on DRM reforms.

Article 2: ATI Seville Declaration on DRM

5. In July 2025, ATI members adopted the [Seville Declaration on DRM](#) as the partnership's current framework for action. The Declaration serves as a foundation on how to support, collaborate, and implement equitable, efficient and transparent DRM within the second half of the “Decade of Action”. It builds on and succeeds both the [ATI Declaration 2025](#) and the original [ATI Declaration](#) of 2015.

Article 3: Vision and mission

6. The ATI brings together partner countries, development partners, and supporting organisations that share a vision of tax systems that work for people and advance the Sustainable Development Goals (SDGs). Members of the ATI recognise that effective tax systems can provide manifold benefits to societies and economies by promoting investment and economic growth, strengthening gender equality and empowering minorities, protecting the environment, and reducing inequalities.
7. To achieve this vision, the ATI promotes fair and effective DRM, policy coherence and the social contract through partnerships and knowledge building. Members collaborate to strengthen development cooperation on tax and revenue matters at subnational, national, regional, and international levels in an inclusive, participatory and meaningful manner.
8. The ATI is guided by a common set of principles – partnership principles, as set out in the Seville Declaration on DRM, which underpin all forms of development cooperation within the partnership.

Article 4: Actions

9. The following partnership actions were developed in a spirit of partnership and mutual accountability to enhance collective action and reach the shared vision of the ATI. Each development partner and partner country shall contribute to their implementation, in line with its role and capacity, by 2030. The actions need to be interpreted in the light of the specific situation of each member country.

Action 1:

ATI members commit to support enhancing DRM on the basis of fair, gender responsive and environmentally sensitive tax policies, as well as fair, efficient, effective, and transparent revenue administrations.

Action 2:

ATI development partners collectively recommit to at least double the volume of DRM cooperation provided at the time the Addis Tax Initiative was established to support country-led tax reforms.

Action 3:

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

Action 4:

ATI members commit to enhance space and capacity for DRM accountability stakeholders in partner countries to strengthen the broader social contract.

10. Explanatory paragraphs to the respective actions in the Seville Declaration provide further guidance on implementation. A monitoring framework with agreed indicators supports the assessment of progress and underpins the annual ATI Monitoring Report.

Article 5: Roles of the ATI

11. To attain its vision, the ATI shall fulfil the following roles:

- a) **Enabler of partner countries' voices:** The ATI will ensure that the voices of partner countries are heard and taken into account in relevant initiatives in the area of tax and development.
- b) **Promote accountability for political commitments:** The ATI will monitor and publicly report on progress and results made towards the achievement of the actions.
- c) **Provide a coordination platform:** The ATI will foster coordinated cooperation and activities in the area of DRM.

- d) **Engage in policy advocacy:** The ATI will ensure international attention for DRM, influence global discourses, and inspire collective action, while valuing important partnerships with other organisations to ensure complementary efforts and avoid duplications.
- e) **Provide a knowledge-building platform:** The ATI will foster the exchange of expertise, views, and ideas on issues related to tax and development.

B. Membership

Article 6: Membership definitions and guidelines

- 12. ATI membership comprises development partners, partner countries, and supporting organisations that endorse the actions and principles that are outlined in the ATI Declarations. All member countries participate in the planning, implementation, monitoring, and decision making on equal footing. ATI members are included in all official ATI communications and are invited to participate and contribute to ATI activities and discussions. They are encouraged to actively support, present, and advocate for the ATI, when possible and relevant.
- 13. Membership becomes effective upon approval by the ATI Steering Committee. Participation is voluntary and does not entail membership fees or any other costs associated with joining. There might be resource implications in fulfilling the ATI actions (e.g., in reaching technical assistance levels or in stepping up national efforts to enhance DRM).
- 14. Membership is open to all countries and organisations that accept the principles and obligations of the Seville Declaration on DRM and, in the judgement of the ATI Steering Committee, are able and willing to carry out these obligations. Members may be suspended or excluded from the ATI by majority decision of the ATI Steering Committee. Any decision to lift a suspension shall likewise require a majority vote of the ATI Steering Committee.

Article 7: ATI partner countries

15. Partner countries are those seeking to strengthen equitable, efficient, and transparent DRM – whether receiving technical assistance, engaging in peer-exchange, or contributing its own experience. By joining the ATI, they commit to supporting the implementation of the actions and upholding the principles of the Seville Declaration on DRM.

Article 8: ATI development partners

16. Development partners are countries or association of countries that provide development assistance in the area of DRM. By joining the ATI, they endorse the goals of the Seville Declaration on DRM and are responsible for upholding its principles and implementing the partnership actions.

Article 9: ATI supporting organisations

17. Supporting organisations include non-profit international organisations, civil society organisations, and think tanks with activities across multiple countries, contributing to support partner countries' efforts to foster equitable, efficient, and transparent DRM. They endorse the goals and principles outlined in the Seville Declaration on DRM and may support ATI activities – including the annual ATI Monitoring Report and the DRM Database, providing information on their DRM portfolio and their DRM-relevant capacity building activities – but are not responsible to implement the ATI actions.

C. Bodies and governance

Article 10: ATI General Assembly

18. The ATI General Assembly, composed of all members, provides strategic direction, promotes ownership, and supports knowledge exchange. Members shall fulfil the following roles and responsibilities:

a. **Policy advocacy:**

- i. Include the ATI and its goals into relevant national and international communications;
- ii. Promote the ATI and its goals at international events;
- iii. Ensure international attention for DRM, influence global discourses, and inspire action.

b. **Strategic development:**

- i. Develop and decide on the objectives and the strategy of the ATI;
- ii. Provide comments to strategic ATI documents (e.g. annual work plan, declaration);
- iii. Volunteer to serve in the ATI Steering Committee (if capacities available);
- iv. Elect members of respective constituency to the ATI Steering Committee, in case nominations exceed available seats;
- v. Ensure oversight of the work of the ATI Steering Committee (reported by the Secretariat on its behalf);
- vi. Engage with interested non-ATI members.

c. **Promote ownership:**

- i. Participate at meetings of the ATI General Assembly;
- ii. Contribute to the ATI monitoring exercise and reporting on progress made towards implementing the Seville Declaration on DRM;
- iii. Contribute to the ATI Consultative Groups.

d. **Knowledge building:**

- i. Share good practices, recommendations, and challenges with regards to DRM in general and the achievements of the actions in particular;
- ii. Engage with peers and other relevant stakeholders on the implementation of the actions.

Article 11: ATI Steering Committee

19. The ATI Steering Committee consist of six representatives – three ATI partner countries and three ATI development partners. Members are appointed through expression of interest and serve one-year terms, renewable once. If nominations for the ATI Steering Committee exceed the available seats, ATI members shall fill those seats by simple majority vote from the constituency they represent.
20. Decisions shall be taken by consensus. Where consensus cannot be reached, decisions may be adopted by majority vote. The ATI Steering Committee meets virtually and on an *ad hoc* basis, supported by the Secretariat.
21. Main financial contributors of the ATI Secretariat will serve as permanent observers to the ATI Steering Committee. Other ATI member countries and supporting organisations, as well as external experts and consultants, can participate in meetings upon invitation.
22. The members of the ATI Steering Committee fulfil the following roles and responsibilities:
- a) Policy advocacy:**
 - i. Represent the ATI and advocate for its goals at relevant, particularly high-level, events.
 - b) Strengthening the membership:**
 - i. Promote the benefits of the ATI to non-members with a view to expanding membership;
 - ii. Reach out to and engage with non-members;
 - iii. Engage with their respective constituencies on strategic ATI-related developments;
 - iv. Approves new ATI member countries and supporting organisations;
 - v. Ensure an inclusive environment that enables all ATI members to engage with the Steering Committee.
 - c) Strategic development:**

- i. Periodically review the roles of the ATI and propose adjustments in response to evolving circumstances;
- ii. Provide strategic guidance to the Secretariat on advancing the implementation of the Seville Declaration on DRM;
- iii. Guide the work of the ATI consultative groups and task forces.

d) Steering:

- i. Approve the annual work plan proposed by the ATI Secretariat;
- ii. Approve the designation of ATI representatives for relevant (particularly high-level) events, as needed;
- iii. Approve the establishment or reconfiguration of ATI consultative groups and task forces;
- iv. Report on its decisions and activities to the ATI General Assembly, with support from the Secretariat.

e) Oversight:

- i. Oversee the work of the ATI Secretariat.

Article 12: ATI Co-Chairs

23. The Steering Committee is co-chaired by one development partner and one partner country representative. The Co-Chairs shall be selected by the Steering Committee through expression of interest process. They shall serve one-year term, renewable once.

24. The ATI Co-Chairs fulfil the following roles and responsibilities:

a) Representative functions:

- i. Represent the ATI Steering Committee at the ATI General Assembly (e.g. give opening/closing remarks on its behalf);
- ii. Represent the ATI at high-level international fora and processes.

b) Chairing the ATI Steering Committee:

- i. Lead the ATI Steering Committee;
- ii. Convene *ad hoc* Steering Committee meetings, as necessary, including upon proposal by the ATI Secretariat.

Article 13: ATI Secretariat

25. The ATI Secretariat is implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ), commissioned by the German Federal Ministry for Economic Cooperation and Development (BMZ). The ATI Secretariat shall fulfil the following roles and responsibilities:

a) Implementation of operational ATI activities:

- i. Propose an annual work plan to the ATI Steering Committee, based on prior consultations with the ATI bodies and available funding;
- ii. Implement decisions of the ATI General Assembly and ATI Steering Committee (e.g. organisation of events, drafting of policy briefs etc.);
- iii. Support ATI members in the implementation of operational activities (e.g. General Assembly meetings, joint products);
- iv. Serve as a technical arm of the ATI;
- v. Conduct the ATI monitoring exercise and coordinate the publication of the ATI Monitoring Report;
- vi. Facilitate meetings of the ATI Steering Committee;
- vii. Support and facilitate the work of the ATI consultative groups;
- viii. Facilitate *ad hoc* task forces, as required;

b) Representative functions:

- i. Represents the ATI and advocate for its goals in relevant international events and processes.

c) Visibility and outreach:

- i. Maintain and further develop the ATI website;

- ii. Disseminate ATI-related information through appropriate communication channels, including social media;
- iii. Engage with relevant stakeholders in tax and development to enhance coordination, foster synergies, and avoid duplication;
- iv. Conduct outreach to potential members and stakeholders to strengthen the ATI network.

d) Network management:

- i. Communicate updates and relevant information to ATI members;
- ii. Serve as the primary contact point of the ATI and respond to requests and inquiries;
- iii. Maintain and support the network of ATI focal points;
- iv. Facilitate member engagement and collaboration within the ATI.

e) Trendscouting:

- i. Identify emerging topics, trends, and processes relevant to the ATI and inform the ATI General Assembly, Steering Committee, and consultative groups accordingly.

Article 14: ATI focal points

26. Each ATI member shall designate a focal contact responsible for representing its country or organisation within the ATI.

27. ATI focal points have the following responsibilities:

- i. Facilitate communication between the ATI and their respective government or organisation;
- ii. Ensure their country's or organisation's participation in ATI meetings and activities;
- iii. Provide input to the ATI monitoring exercise;
- iv. Contribute comments on official ATI documents.

D. Modes of collaboration

28. The ATI provides a common space for effective partnerships and knowledge building for a diverse group of stakeholders to realise its vision. It serves as a platform for members to network, share knowledge, engage in peer learning, and exchange experiences on tax and revenue matters.

Article 15: ATI consultative groups

29. The ATI consultative groups design and implement activities to support the fulfilment of the four ATI actions under the Seville Declaration on DRM. They bring together ATI members that wish to play an active role in advancing the implementation of the Declaration. External experts may be invited to participate where relevant.

30. Each ATI Consultative Group is led by one or more coordinators. (Co-)Coordinators are selected from among the members of the respective Group. They facilitate communication within the Group and, upon request, report on progress to the ATI Steering Committee.

31. The objectives, modalities of collaboration, and specific roles and responsibilities of the ATI consultative groups are defined in their respective Terms of Reference.

Article 16: Meeting of the ATI General Assembly

32. The ATI General Assembly shall meet on a regular basis and is composed by all ATI members. External experts and consultants may also participate upon invitation. The meeting is hosted by the ATI Steering Committee and organised by the ITC.

33. The ATI General Assembly provides a forum for inclusive dialogue, enabling diverse perspectives to be shared and synergies to be built among partner countries, development partners, and supporting organisations. It serves as a platform to review progress towards enhancing equitable and efficient DRM in partner countries and to advance coherent tax and development policies and the social contract. It also provides a space for strategic reflection on the work and direction of the ATI.

Article 17: Promoting gender equality and empowerment of minorities

34. The ATI promotes gender equality and empowerment of minorities in all its activities, including the composition of panels, participation in the Steering Committee, and engagement of participants in ATI events and activities.

Article 18: Official languages

35. The official languages of the ATI are English, French, and Spanish. English shall serve as the working language. Key ATI documents shall be made available in all three official languages.