



Addis
Tax Initiative

Document de gouvernance de l'Addis Tax Initiative (ATI)

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A. Background and objectives

Article 1: Background

1. The Addis Tax Initiative (ATI) is a partnership of like-minded countries and organisations united by the vision of tax systems that work for people and advance the Sustainable Development Goals (SDGs). As a multi-stakeholder partnership, it plays an essential role in fostering collective action to improve tax systems in light of recognised gaps in development finance and is firmly anchored within the Financing for Development process. Committing to the ATI fosters partner countries' efforts to towards reform to domestic revenue mobilisation (DRM).
2. The ATI was launched by a coalition of development partners, partner countries, and supporting organisations in the course of the Third International Conference on Financing for Development in Addis Ababa in 2015. ATI members envision a world where partner countries can generate sufficient domestic revenues in an equitable, accountable and transparent manner to advance progress on the SDGs. Members of the ATI declare their strong political commitment to implement the Addis Ababa Action Agenda.
3. By focusing on the needs of partner countries, the ATI provides a unique opportunity for its members to collaborate on issues related to DRM on an equal footing, engage in peer-learning, and exchange experiences and good practices. 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.
4. Since 2015, the ATI has made important contributions to increasing available financing for development through agenda setting, donor coordination, peer learning and enhanced political commitment. By publishing annual 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 identify novel areas for DRM reform.

Article 2: ATI Declaration 2025

5. In November 2020, ATI members agreed on a new partnership agenda, the [ATI Declaration 2025](#). For participating ATI members, the declaration serves as a foundation on how to support, collaborate and implement equitable, efficient and transparent DRM within the first half of the “Decade of Action”. The ATI Declaration 2025 succeeds the original ATI Declaration, which was agreed upon in 2015.

Article 3: Vision and mission

6. The ATI brings together partner countries, development partners and supporting organisations that are united by the vision of tax systems that work for people and advance the SDGs. 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.
7. To turn the vision 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. Jointly, they will strengthen development cooperation on tax and revenue matters in an inclusive, participatory and meaningful manner at subnational, national, regional and international levels.
8. The ATI is founded on a common set of principles that underpin all forms of development cooperation in the area of DRM. These principles are laid out in the partnership principles of the ATI Declaration 2025.

Article 4: Commitments

9. The following partnership commitments 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 has the responsibility, consistent with its role and capacity, to attain the commitments by 2025. The commitments need to be interpreted in the light of the specific situation of each member country.

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.

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.

Commitment 3: ATI members commit to apply coherent and coordinated policies that foster DRM and combat tax-related illicit financial flows.

Commitment 4: ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters.

10. Explanatory paragraphs to the respective commitments in the ATI Declaration 2025 provide further reference on the implementation of the commitments. A monitoring framework will be developed to agree on specific indicators for monitoring progress towards the achievement of the ATI commitments. It will provide the basis for the annual ATI Monitoring Report, starting with its publication in 2022.

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 commitments.
 - 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, avoid duplications and prevent rivalry.
 - e. **Provide a matchmaking platform:** The ATI will provide a platform where requests for technical assistance are matched with available expertise and resources.
 - f. **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. The ATI members comprise partner countries, development partners and supporting organisations that subscribe to the commitments and principles that are outlined in the ATI Declaration 2025. 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 to the ATI only comes into effect once approved by the ATI Steering Committee. Being a member of the multi-stakeholder partnership is voluntary and there are no fees or any other costs associated with joining. There might be resource implications in fulfilling the ATI commitments (e.g. in reaching technical assistance levels or in stepping up national efforts to enhance DRM).
14. Membership to the ATI is open to all countries and organisations which accept the principles and obligations contained in the ATI Declaration 2025 and, in the judgement of the ATI Steering Committee, are able and willing to carry out these obligations. Members can be suspended or excluded from the ATI by the ATI Steering Committee. The decision to suspend or exclude a member shall be made by a majority vote of the members of the ATI Steering Committee.

Article 7: ATI partner countries

15. A country that plans to foster equitable, efficient and transparent DRM and would like to receive technical assistance in doing so will be defined as a partner country. Partner countries that join the ATI endorse the goals

of the ATI Declaration 2025 and are responsible for the implementation of the partnership commitments. They respect the principles outlined therein. By joining the ATI, partner countries signal their agreement that DRM is a key vehicle to finance their development priorities and achieve the SDGs.

Article 8: ATI development partners

16. A country that provides development assistance in the area of DRM to other countries will be defined as a development partner. Development partners that join the ATI endorse the goals of the ATI Declaration 2025 and are responsible for the implementation of the partnership commitments. They respect the principles outlined therein.

Article 9: ATI supporting organisations

17. Non-profit international organisations, civil society organisations and think tanks that support partner countries' efforts to foster equitable, efficient and transparent DRM are eligible to and can join the ATI as supporting organisation. ATI supporting organisations endorse the goals and principles outlined in the ATI Declaration 2025. ATI supporting organisations are not responsible to implement the ATI commitments, but can contribute to the work of the ATI, such as the annual ATI Monitoring Report and the online DRM Database by providing information on their DRM portfolio and their DRM-relevant capacity building activities.

C. Bodies and governance

18. The established bodies of the ATI are the ATI General Assembly (consisting of all ATI members), the ATI Steering Committee, the ATI Consultative Groups and the ATI Secretariat. Other structures may be established by the ATI Steering Committee in consultation with the wider ATI membership. The ATI institutions are responsible for promoting the interest of the ATI and ensuring the achievement of its objectives. The ATI bodies shall take decisions based on consensus. Ad-hoc meetings of the various ATI bodies are supplemented by an Annual General Assembly of ATI Members. Roles and responsibilities of ATI bodies intend to contribute to the overall roles of the ATI.

Article 10: ATI General Assembly

19. ATI members shall fulfil the following roles and responsibilities.

a. Policy advocacy:

- i. ATI members include the ATI and its goals into relevant national and international communication;
- ii. ATI members promote the ATI and its goals at international events;
- iii. ATI members ensure international attention for DRM, influence global discourses and inspire action.

b. Strategic development:

- i. ATI members develop and decide on the objectives and the strategy of the ATI;
- ii. ATI members provide comments to strategic ATI documents (e.g. annual work plan, declaration);
- iii. ATI members volunteer to serve in the ATI Steering Committee (if capacities available);
- iv. ATI members elect members of respective constituency to the ATI Steering Committee, in case nominations exceed available seats;

- v. ATI members ensure oversight of the work of the ATI Steering Committee (reported by the ATI Secretariat on its behalf);
- vi. ATI members engage with interested non-ATI members.

c. Promote ownership:

- i. ATI members participate at meetings of the ATI General Assembly;
- ii. ATI members contribute to the ATI monitoring exercise and reporting on progress made towards implementing the ATI Declaration 2025;
- iii. ATI members contribute to the ATI Consultative Groups (if capacities available).

d. Knowledge building:

- i. ATI members share good practices, recommendations and challenges with regards to DRM in general and the achievements of the commitments in particular;
- ii. ATI members engage with peers and other relevant stakeholders on the implementation of the commitments.

Article 11: ATI Steering Committee

20. The ATI Steering Committee comprises representatives of three ATI partner countries and three ATI development partners in their capacity as representatives of their entities. The ATI Steering Committee members are appointed through expression of interest and serve for a period of one year with the possibility of extension for one additional year. 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.
21. Decisions of the ATI Steering Committee are taken through consensus. The ATI Steering Committee meets virtually and on an ad hoc basis. All minutes of the ATI Steering Committee meetings are documented by the ATI Secretariat. To ensure accurate documentation of all meetings, the ATI Steering Committee provides feedback and approval of the minutes before they are shared with the ATI members.
22. 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 extended meetings of the ATI Steering Committee upon invitation.
23. The members of the ATI Steering Committee fulfil the following roles and responsibilities.
- a. Policy advocacy:**
- i. The ATI Steering Committee represents the ATI and lobbies for its goals in relevant (particularly high-level) events, not only by the members themselves but also through the organisations they represent.
- b. Strengthening the membership:**
- i. The ATI Steering Committee presents benefits of the ATI to non-ATI members in order to expand the ATI membership;
 - ii. The ATI Steering Committee reaches out to and engaging with non-ATI members;
 - iii. The ATI Steering Committee engages with constituents on strategic ATI-relevant developments;
 - iv. The ATI Steering Committee approves new ATI member countries and supporting organisations;
 - v. The ATI Steering Committee provides an inclusive environment for any ATI member to participate in the ATI Steering Committee.

c. Strategic development:

- i. The ATI Steering Committee reviews the roles of the ATI and proposing new ones on a regular basis to account for changing circumstances, if need be;
- ii. The ATI Steering Committee offers strategic guidance to the ATI Secretariat on advancing the implementation of the ATI Declaration 2025;
- iii. The ATI Steering Committee strategically guides the work of the ATI Consultative Groups and task forces.

d. Steering:

- i. The ATI Steering Committee approves the annual work plan proposed by the ATI Secretariat;
- ii. The ATI Steering Committee approves ATI member(s) to represent the ATI in relevant (particularly high-level) events (if necessary, after a suggestion had been made by the ATI Secretariat or any member, and ensuring continuity to the extent possible);
- iii. The ATI Steering Committee approves (re)formation of ATI Consultative Groups and task forces, particularly following suggestions by the ATI Secretariat;
- iv. The ATI Steering Committee reports to the ATI General Assembly about its decisions and work (through the ATI Secretariat on its behalf).

e. Oversight:

- i. The ATI Steering Committee ensures oversight over the work of the ATI Secretariat.

Article 12: ATI Co-Chairs

24. The ATI Steering Committee is headed by two co-chairs, consisting of one representative of an ATI development partner and one representative of an ATI partner country. The ATI Co-Chairs are selected by consensus from among the ATI Steering Committee members by expression of interest. The ATI Co-Chairs hold office for a period of one year, which is renewable once.

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

a. Representative functions:

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

b. Chairing the ATI Steering Committee:

- i. ATI Co-Chairs lead the ATI Steering Committee;
- ii. ATI Co-Chairs call on ad hoc ATI Steering Committee meetings to deal with unplanned matters as necessary (also possible after a proposal by the ATI Secretariat).

Article 13: ATI Secretariat

26. The ATI Secretariat is facilitated by the International Tax Compact (ITC). The ITC is an impartial platform that aims to enhance DRM in partner countries and to promote fair, efficient and transparent tax systems. It facilitates results-oriented initiatives in the area of tax and development and supports them in meeting their objectives. The ITC is commissioned by the German Federal Ministry for Economic Cooperation and Development (BMZ) and implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ).

27. As host to the ATI Secretariat, the ITC fulfils the following roles and responsibilities.

a. Implementation of operational ATI activities:

- i. The ITC proposes an annual work plan to the ATI Steering Committee, based on previous consultations by the ATI bodies and available funding;
- ii. The ITC implements decisions of the ATI General Assembly and ATI Steering Committee (e.g. organisation of events, drafting of policy briefs etc.);
- iii. The ITC supports ATI members in the implementation of operational ATI activities (e.g. hosting General Assembly meeting, development of products);
- iv. The ITC serves as a technical arm of the ATI;
- v. The ITC conducts the annual ATI monitoring exercise and coordinating the publication of the ATI Monitoring Report;
- vi. The ITC facilitates ATI Steering Committee meetings;
- vii. The ITC facilitates the work of the ATI Consultative Groups and their meetings;
- viii. The ITC facilitates task forces that are created on demand;
- ix. The ITC conceptually and logistically organises and implement ATI meetings (e.g. ATI General Assembly meeting, ATI/ITC Tax and Development Conference).

b. Representative functions:

- i. The ITC represents the ATI and lobbying for its goals at international events and processes.

c. Visibility and outreach:

- i. The ITC implements the ATI website;
- ii. The ITC disseminates ATI-relevant news in social media (e.g. Twitter, LinkedIn);
- iii. The ITC engages with relevant actors in tax and development to enhance coordination, create synergies and avoid overlaps;
- iv. The ITC engages with non-ATI members and relevant stakeholders on the ATI to attract new members.

d. Network management:

- i. The ITC communicates updates and news to all ATI members;
- ii. The ITC serves as a focal point of the ATI and responding to requests and questions by ATI members;
- iii. The ITC maintains the ATI network of focal points;
- iv. The ITC engages with ATI members on how to benefit from collaboration within the ATI.

e. Trendscouting:

- i. The ITC identifies emerging topics, ideas and processes of interest to the ATI General Assembly, ATI Steering Committee and ATI Consultative Groups.

Article 14: ATI focal points

28. A focal contact is the person who represents an ATI member in the ATI. Each ATI member is encouraged to nominate a second ATI focal contact in order to ensure responsibility and sustainability in the case of change of personnel.

The ATI focal points have the following responsibilities.

- i. ATI focal points facilitate the communications between the ATI and their government/organisation;
- ii. ATI focal points ensure their country's or organisation's participation in ATI meetings;
- iii. ATI focal points provide input to the annual ATI monitoring exercises;
- iv. ATI focal points provide comments on official ATI documents.

D. Modes of collaboration

29. 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. Collaboration within the ATI aims at fostering cooperation of ATI members on tax and revenue matters.

Article 15: ATI Consultative Groups

30. The ATI Consultative Groups organise and execute activities to support the fulfilment of the four ATI commitments and to foster the implementation of the ATI Declaration 2025. Four ATI Consultative Groups have been initiated to work on topics related to the new ATI commitments. The ATI Consultative Groups will consist of ATI members that would like to play a proactive role in the implementation of the ATI Declaration 2025. External experts may be included upon invitation.

31. Each ATI Consultative Group accounts for one or two group (co-)coordinators. (Co-)Coordinators are selected by and from the ATI Consultative Groups by expression of interest. Coordinators facilitate group communications and, if requested, provide a progress report of the group to the ATI Steering Committee.

32. Further details, modes of collaboration, objectives, roles and responsibilities of the ATI Consultative Groups are captured in the respective Terms of Reference document.

Article 16: Meeting of the ATI General Assembly

33. The annual meeting of the ATI General Assembly is attended by all ATI members. External experts and consultants can also participate upon invitation. The meeting is hosted by the ATI Steering Committee and organised by the ITC.

34. The annual meeting of the ATI General Assembly provides an opportunity for diverse voices to be heard and new synergies to be built between partner countries, development partners and supporting organisations. It allows to reflect on the progress made towards enhancing equitable and efficient DRM in partner countries, fostering coherent tax and development policies and the social contract. In addition, the ATI General Assembly provides a space for strategic discussion around the ATI to be held.

Article 17: Promoting gender equality and the empowerment of minorities

35. The ATI promotes gender equality and the empowerment of minorities amongst speakers in panels, in the ATI Steering Committee and amongst participants at ATI events.

Article 18: Official languages

36. The official languages of the ATI are English, French and Spanish. The working language of the ATI is English, but all major ATI documents are available in all three official languages.