

ATI Work Plan 2021–2022



SUMMARY

This work plan sets out the key priorities for the Addis Tax Initiative (ATI) in the years 2021, possibly extending to 2022. It is based on decisions taken by the ATI Steering Committee, ideas arising from the ATI post-2020 process and the development of the ATI Declaration 2025, and suggestions developed within the ATI Consultative Groups. All planned activities will contribute to the two following priority challenges of the ATI for 2020:

- Scaling up the implementation of the ATI Declaration 2025
- Widening ATI members' engagement towards domestic revenue mobilisation (DRM) and the ATI

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1) Management of the ATI

Governance

In line with the confirmation of the [ATI Declaration 2025](#) at the virtual ATI General Assembly meeting in November 2020, the ATI Steering Committee held a series of online consultations to define the role and mandate of the ATI beyond 2020. Building on the roles defined for the initiative itself, the ATI Steering Committee agreed on the roles and responsibilities for the different bodies of the ATI (General Assembly, Steering Committee, Co-Chair, Consultative Groups, Secretariat). This will be reflected in a new ATI Governance Document, which will be shared with the ATI members in March 2021 and will define the modes of collaboration within the initiative. A series of factsheets will accompany the presentation of the document.

Events

As a means to strengthen the partnership and activate members' engagement, a face-to-face ATI General Assembly meeting is envisioned to take place in an ATI partner country once restrictions brought by the COVID-19 pandemic have been lifted. This would provide the ATI members to get to know each other in a more informal and familiar setting, share knowledge and experiences, exchange on topics related to the implementation of the ATI Declaration 2025, and have discussions on strategic issues related to the ATI. Nevertheless, this remains to be confirmed, as the COVID-19 pandemic and the accompanying travel restrictions are likely to render a face-to-face meeting impossible.

Visibility

In order to catalyse the momentum created by the development of the ATI Declaration 2025 in 2020 and to increase the visibility of the ATI, the document will be formally launch at the [2021 ECOSOC Forum on Financing for Development \(FfD\)](#), which will take place in April 2021. This will take place in the form of an official side event with high-level participation by ATI members.

The organisation of side events at other relevant international events will also be considered and planned, if possible. These include, but are not limited to, the [55th General Assembly of the Inter-American Center of Tax Administrations \(CIAT\)](#) and the [1st Technical Conference of the Network of Tax Organisations \(NTO\)](#), which are scheduled to take place in June and October 2021, respectively.

In addition, a communications strategy will be developed to make better use of social media and other communication channels in order to increase the visibility and impact of the ATI. The document will be finalised in the first half of 2021.

Outreach

Outreach activities throughout 2021 and 2022 will be undertaken to increase the number of ATI partner countries, development partners and supporting organisations, improve the representation of the ATI in all world regions, and foster an active participation of (new) ATI members. Potential channels of outreach are, among others, the networks of ATI development partners and their respective development cooperation agencies as well as the regional tax organisations that are ATI supporting organisations. In addition, partnership-building meetings with relevant international organisations, civil society organisations and think tanks that are not ATI members will also be held to explore possible synergies or collaborations.



Summary of ATI management activities in 2021

Governance	Development of a new ATI Governance Document, in line with the ATI Declaration 2025
Events	Face-to-face ATI General Assembly meeting in an ATI partner country (to be confirmed depending on the evolution of the COVID-19 pandemic)
Visibility	<p>Official launch of the ATI Declaration 2025 during a high-level side event at the 2021 ECOSOC Forum on FfD in April 2021</p> <p>Additional side events at relevant international conferences in the area of tax and development (e.g. 55th CIAT General Assembly in June 2021, 1st NTO Technical Conference in October 2021)</p>
Outreach	<p>Outreach activities throughout 2021 and 2022 for increased membership and enhanced improve the representation worldwide</p> <p>Partnership-building meetings with relevant international organisations, civil society organisations and think tanks</p>

2) Monitoring of the ATI commitments

2019 ATI Monitoring Report

The 2019 ATI Monitoring Report will be published in the second half of 2021. Due to a two-year lag in the availability of the data, the report will assess progress towards the achievement of the [original three ATI commitments](#). The three ATI commitments will be monitored using a broad range of quantitative and qualitative information from different sources, including official and/or publicly accessible databases, country-specific indicators provided by ATI members, and information provided in the ATI Monitoring Surveys. The report will build on the findings of the baseline report and the subsequent [reports](#) from 2016 to 2018. The portfolio data on DRM cooperation will feed into the [DRM Database](#) and the [Project Map](#). As previously [agreed](#) upon, the DRM Database strives to also include portfolio data from supporting organisations, in particular the member organisations of the Platform for Collaboration on Tax (PCT).

Development of the ATI post-2020 monitoring framework

As laid out in the [concept note](#) for the development of the ATI post-2020 monitoring framework, a comprehensive monitoring framework is essential to measure progress towards the achievement of the [four new ATI commitments](#) agreed upon in the ATI Declaration 2025. Reporting on the monitoring findings informs decision-makers and the international financing for development community about the progress of ATI members' work towards the implementation of the commitments. Additionally, consistent monitoring provides an overview of opportunities and obstacles prevalent for ATI partner countries and development partners and allows to draw recommendations on how to strengthen the partnership and achieve the collective goals.

Each ATI Consultative Group will be in charge of developing the monitoring framework for its respective commitment. The ATI post-2020 monitoring framework will build upon the current framework and will draw from publicly available data and information as much as possible. It will also build on conceptual work undertaken by the ATI post-2020



Task Force throughout the process of defining the new ATI commitments, as well as on the indicators developed by the consultative group that preceded ATI Consultative Group 1.

The process will be facilitated by the ITC Secretariat. It will culminate in a comprehensive monitoring framework that will serve as basis for the ATI Monitoring Reports from 2020 to 2025. The final result will be presented to the ATI members in a virtual format.

Summary of ATI monitoring activities in 2021

2019 ATI Monitoring Report	Preparation of the 2019 ATI Monitoring Surveys and collection of inputs by ATI members
	Drafting, publication and presentation of the 2019 ATI Monitoring Report
	Publication of the 2019 data in the DRM Database and the Project Map
ATI post-2020 monitoring framework	Development of the ATI post-2020 monitoring framework for the four new ATI commitments by the respective ATI Consultative Groups
	Presentation and sharing of the comprehensive ATI post-2020 monitoring framework

3) ATI Consultative Groups

The ATI Consultative Groups met in their new constitution for the first time back-to-back to the virtual [ATI General Assembly meeting](#) that took place in November 2020. The activities proposed are based on these discussions and follow-up discussions by the ITC Secretariat and/or ATI members. Synergies and interlinkages between the ATI commitments will be taken into account and some of the activities might be implemented in collaboration between one or more ATI Consultative Groups.

ATI Consultative Group 1: The 3 E’s of good tax systems

It is suggested to implement a number of products by ATI Consultative Group 1 throughout 2021 and 2022 along four work streams: monitoring framework, equitable taxation, subnational taxation, and revenue administration and reform. Several deliverables have already been agreed upon within ATI Consultative Group 1, while others will be conceptualised in the upcoming months.

In this context, ATI Consultative Group 1 will be in charge of developing the monitoring framework for ATI Commitment 1. In addition, a brief on perspectives from ATI member countries’ about moving towards more equitable tax systems will be developed, following the demand expressed by ATI partner countries to have access to success stories and lessons learned in this regard. A handbook on the impact of tax policies on inequality, which was developed by Germany, will also be presented. In cooperation with the Development Partners Network on Decentralisation and Local Governance (DeLoG) and the Norwegian Agency for Development Cooperation (Norad), a series of webinars on the role of subnational DRM for public service delivery will be organised.

More information can be found in the [group work plan](#).



ATI Consultative Group 2: DRM cooperation for country-owned tax reforms

It is suggested to implement a number of products by ATI Consultative Group 2 throughout 2021 and 22. Additional activities might arise in the course of group meetings.

ATI Consultative Group 2 will be in charge of developing the monitoring framework for ATI Commitment 2. The ATI Matchmaking Platform will be operationalised and further improved, while awareness for the the benefits of the platform will be raised to strengthen the impact of the platform. A mapping of current analytical tools and frameworks for tax administration and system reform, based on a study published by Norway, will be presented to the ATI members. Webinars, for instance on joint programming and on successful DRM cooperation, may also be organised and implemented with inputs by ATI partner countries, development partners and supporting organisations. Discussions around frameworks and good examples of country ownership in DRM cooperation may be organised.

More information can be found in the [group work plan](#).

ATI Consultative Group 3: Coherence and coordination for more domestic revenues and no illicit financial flows

It is suggested to implement several products by ATI Consultative Group 3 throughout 2021 and 2022 along five main topics: combatting tax-related illicit financial flows (IFFs), tax expenditures and tax incentives, official development assistance (ODA) taxation, analysis of spillover effects, and promoting policy coherence. ATI Consultative Group 3 will also be in charge of developing the monitoring framework for ATI Commitment 3.

In the first work stream, a brief on perspectives from ATI partner countries' perspectives on tackling tax-related IFFs is planned to be developed, following the demand expressed by ATI partner countries to have concrete examples of how different sets of recommendations to combat IFFs have been implemented in practice. In the second work stream, a series of webinars on tax expenditures and tax incentives will be organised and executed.

Additional work streams include webinars on ODA taxation, inter-agency cooperation, and analysis of spillover effects. Other ideas are to hold a webinar on ATI partner countries' experiences in formulating and implementing national revenue or reform strategies and to present the BEPS Assessment Tool, which was developed by German development cooperation.

More information can be found in the [group work plan](#).

ATI Consultative Group 4: Engaging accountability stakeholders for better tax systems

It is suggested to implement a number of products by ATI Consultative Group 4 throughout 2021 and 2022 along three work streams: monitoring framework, foundational issues, and innovating, sharing and learning. Widening the community of practice as well as identifying and capitalising on synergies across all ATI Consultative Groups were identified as cross-cutting elements.

In this context, ATI Consultative Group 4 will be in charge of developing the monitoring framework for ATI Commitment 4. Following the demand expressed by ATI members, a list of accountability stakeholders will be developed that aims to identify existing channels accountability stakeholders in tax and revenue can/could use to hold governments accountable. The list will serve as basis for future activities carried out by the group and strengthen the accountability ecosystem within and beyond the ATI.



Further activities include stocktaking of government approaches on interacting with accountability stakeholders and collecting best practices as well as assessing organisational capacities and the degree of space for accountability stakeholders to engage in tax and revenue matters. In addition, webinars may be conducted on specific topics. Furthermore, accountability stakeholders will be included in tax and revenue matters within ATI products (e.g. ATI Monitoring Surveys, ATI Matchmaking Platform, participation in webinars organised by ATI Consultative Groups 1 to 3).

More information can be found in the [group work plan](#).

Selection of proposed ATI Consultative Groups activities in 2021 (and 2022)

ATI Consultative Group 1	<ul style="list-style-type: none"> Development of monitoring framework for ATI Commitment 1 Brief on perspectives from ATI member countries' on moving towards more equitable tax systems Webinar on the impact of tax policies on inequality (based on handbook published and case studies undertaken by Germany) Webinar series on the role of subnational taxation for the delivery of public services
ATI Consultative Group 2	<ul style="list-style-type: none"> Development of monitoring framework for ATI Commitment 2 Further operationalisation of the ATI Matchmaking Platform Webinar on diagnostics tools for tax administration and system reforms (based on a study published by Norway) Webinar on joint programming Product on strengthening country ownership in DRM cooperation
ATI Consultative Group 3	<ul style="list-style-type: none"> Development of monitoring framework for ATI Commitment 3 Brief on perspectives from ATI partner countries' perspectives on tackling tax-related IFFs Webinar series on ODA taxation Webinar on examples of ATI members' experiences conducting spillover analyses Webinar series/round tables on tax expenditure transparency and reform Presentation of BEPS Assessment Tool (developed by Germany)
ATI Consultative Group 4	<ul style="list-style-type: none"> Development of monitoring framework for ATI Commitment 4 Mapping of accountability stakeholders involved in tax and revenue matters Stocktaking of government approaches on interacting with accountability stakeholders and collecting best practices Assessing organisational capacities and the degree of space for accountability stakeholders to engage in tax and revenue matters Mainstreaming of accountability stakeholders within ATI products





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