

ATI Work Plan 2023-2024



**Addis
Tax Initiative**

SUMMARY

This work plan sets out the key priorities for the Addis Tax Initiative (ATI) in the year 2023, possibly extending to 2024. It is based on decisions taken by the ATI Steering Committee, and ideas arising from the work of the ATI Consultative Groups [ATI Consultative Groups](#). All planned activities will contribute to the two following priority challenges of the ATI for 2023:

- Scaling up the implementation of the ATI Declaration 2025
- Widening ATI members' engagement

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1) Management of the ATI

Governance

In line with the development of the [ATI Declaration 2025](#), 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 is reflected in the [ATI Governance Document](#), which defines the modes of collaboration within the initiative. In accordance with the ATI governance structure, in 2023, the ATI will continue to organise ad-hoc meetings of the ATI bodies, such as Steering Committee meetings.

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 2023 in an ATI partner country. This would provide the ATI members an opportunity 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.

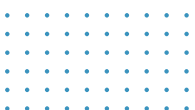
Visibility and policy-advocacy

In order to increase the visibility of the ATI and advocate for policies outlined in the ATI Declaration 2025, the ATI will organise high-level side events in relevant international conferences. These include, but are not limited to, the 2023 UN ECOSOC Forum on Financing for Development (FfD), which is scheduled to take place in April 2023.

In addition, the ATI Secretariat will implement the ATI communication strategy developed in 2021 to make better use of social media and other communication channels to increase the visibility and impact of the ATI.

Outreach

Outreach activities throughout 2023 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 2023-2024

Governance	Implementation of the activities foreseen in the ATI Governance Document such as holding ATI Steering Committee meetings
Events	Face-to-face ATI General Assembly (GA) meeting. The face-to-face GA shall take place in an ATI partner country
Visibility	Side events at relevant international conferences in the area of tax and development (e.g. 2023 UN ECOSOC Forum on FfD)
Outreach	<p>Outreach activities throughout 2023 and 2024 to increase the ATI membership and enhance representation worldwide</p> <p>Partnership-building meetings with relevant international organisations, civil society organisations and think tanks for enhanced collaboration</p>

2) Monitoring of the ATI commitments

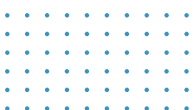
2020 ATI Monitoring Report

In 2021/2022, ATI members have developed a new monitoring framework to measure progress towards the achievement of the [four new ATI commitments](#) agreed upon in the ATI Declaration 2025.

The 2020 ATI Monitoring Report was prepared in 2022 to assess progress towards the achievement of the [original three ATI commitments](#) and establish the baseline for the monitoring of the four new ATI commitments. The 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, which builds on the findings of the baseline report and the subsequent [reports](#) from 2016 to 2019, will be published and presented in 2023 at the ATI General Assembly. The portfolio data on DRM cooperation will feed into the [DRM Database](#) and the [Project Map](#).

Summary of ATI monitoring activities in 2023

2019 ATI Monitoring Report	Publication and presentation of the 2020 ATI Monitoring Report
	Publication of the 2020 data in the DRM Database and the Project Map



3) ATI Consultative Groups

In 2021-2022, the ATI Consultative Groups have met several times and developed relevant products. The activities proposed are based on these discussions and follow-up discussions by the ITC and/or ATI members. Synergies and interlinkages between the ATI commitments will be considered 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

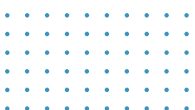
It is suggested to implement a number of products by ATI Consultative Group 1 throughout 2023 and 2024 along three main work streams: equitable taxation, subnational taxation, and revenue administration and reform. Several deliverables have already been agreed upon within ATI Consultative Group 1, while others will be conceptualised in the upcoming months.

In this context, a brief on perspectives from ATI member countries' about moving towards more equitable tax systems was developed, following the demand expressed by ATI partner countries to have access to success stories and lessons learnt in this regard. In 2023, the brief will be published and further discussed with the ATI membership. In addition, a webinar series on 'Evidence-based Fiscal Policy Tools to Improve Equity' will continue, in collaboration with Germany, to present partner countries' perspectives on the implementation of the Equity budgeting tool (EBT), as well as the Commitment to Equity (CEQ) Assessment to carry out Fiscal Incidence Analysis (FIA) and derived microsimulations.

Following up on the webinar series organised by the ATI (with DeLoG & Norad) in 2021 on the role of subnational domestic revenue mobilisation for public service delivery, the ATI in partnership with the Local Government Revenue Initiative (LoGRI) will undertake a workshop series on 'Policy Design for Effective Property Taxation' during 2023. The workshops will be followed by policy recommendation factsheets and tailored advisory services for partner countries, based on the interest and outcomes of the discussions. to reduce inequality”.

With regard to the work stream of revenue administration and reform, a webinar aiming to share experiences on the formulation and implementation of national revenue reform strategies in the medium-term is planned for early 2023. Lastly, the workshop series on 'Using the FTA Digital Transformation Maturity Model (DTMM) in a strategic context', co-organised by the ATI and the OECD's Forum on Tax Administration (FTA), took place during late 2022 and will continue in the first half of 2023.

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



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

It is suggested to implement a number of products by ATI Consultative Group 2 throughout 2023 and 2024. Additional activities might arise in the course of group meetings.

The ATI Matchmaking Platform will be operationalised and further improved, while awareness for the benefits of the platform will be raised to strengthen the impact of the platform.

Webinars, for instance on joint programming and on successful DRM cooperation and coordination, as well as diagnostic tools and their effectiveness from partner countries' perspectives may also be organised and implemented with inputs by ATI partner countries, development partners and supporting organisations. Furthermore, a framework and a compilation of case studies with good examples of country ownership in DRM cooperation was developed in 2021/2022 and follow-up discussions around this topic may be organised.

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

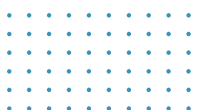
ATI Consultative Group 3: Coherence and coordination for enhancing domestic revenues and combating illicit financial flows

It is suggested to implement several products by ATI Consultative Group 3 throughout 2023 and 2024 along two main topics: combatting tax-related illicit financial flows (IFFs) and promoting policy coherence for DRM, including topics such as tax expenditures and tax incentives transparency, taxation of official development assistance (ODA) taxation and analysis of spillover effects.

In the first work stream, a brief on perspectives from ATI partner countries' perspectives on tackling tax-related IFFs has been developed in partnership with the International Bureau of Fiscal Documentation (IBFD), 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. The study was finalised in 2022 and will be presented and discussed during the 2023 ATI General Assembly. Follow-up activities based on the results of the study will be defined by the Consultative Group. In the second work stream, a series of face-to-face regional workshops on tax expenditures was launched in 2022 in East and West Africa, and will be continued in 2023 in Asia. To advance progress on tax expenditures transparency, monitoring, assessment, and reforms, a series of follow-up technical meetings are planned to take place in West Africa, East Africa, and Asia.

Additional work streams include webinars on inter-agency cooperation, analysis of spillover effects and potential follow-up events on these topics.

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 several products by ATI Consultative Group 4 throughout 2023 and 2024 along the 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 2022, the group defined accountability stakeholders for the purpose of ATI Commitment 4 and the group’s engagement. Following that, the group produced a “Stocktaking of Initiatives and tools for Enhancing Accountability”. Based on these two foundational activities, for 2023-2024, members of Consultative Group 4 agreed for the group’s work focus on the engagement of members of parliament, supreme audit institutions (SAIs), and civil society organisations (CSOs).

In light of the above, the activities of the group for 2023-2024 include developing a pocket guide on tax expenditure for members of parliaments (MPs). In addition to producing a general guideline which can be used by partner countries across the globe, the group will collaborate with regional partners to produce a contextualised guide to selected regions, such as Africa, Asia, and Latin America. The group will also organise webinars and other peer learning events focusing on selected stakeholders – such as CSOs, SAIs, MPs, etc – to mainstream the discussion on the role of state and non-state accountability actors in tax and revenue matters. Further, the group will work to facilitate cooperation between and among the different accountability stakeholders.

Webinars might be conducted on crosscutting topics and in collaboration with the other consultative groups. Moreover, 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, etc). Additional activities might also arise during upcoming group meetings.

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

Selection of proposed ATI Consultative Groups activities in 2023 (and 2024)

ATI Consultative Group 1	<p>Brief on perspectives from ATI member countries’ on moving towards more equitable tax systems</p> <p>Brief on perspectives from ATI member countries’ on moving towards more equitable tax systems</p> <p>Webinar series on equitable taxation, in collaboration with Germany, to present evidence-based fiscal policy tools to improve equity.</p> <p>Products and knowledge exchange on national revenue reform strategies, subnational and wealth taxation, and on more effective / efficient revenue administrations.</p>
ATI Consultative Group 2	<p>Further operationalisation and advertising of the ATI Matchmaking Platform</p> <p>Webinar on joint programming</p> <p>Products on strengthening country ownership in DRM cooperation</p>



**ATI Consultative
Group 3**

Brief on perspectives from ATI partner countries' perspectives on tackling tax-related IFFs

Regional face-to-face workshops on tax expenditures and follow-up technical meetings

Follow-up activities and virtual events around the topic of combatting tax-related IFFs

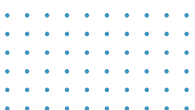
**ATI Consultative
Group 4**

Pocket guide on tax expenditures for member of parliaments Mapping of accountability stakeholder channels involved in tax and revenue matters

Panel discussion on the role of parliamentarians as actors and enablers of accountability in tax and revenue matters

Peer learning webinar on the experience of supreme audit institutions (SAIs) as key accountability actors

Mainstreaming accountability stakeholders in tax and revenue matters and promoting the collaboration between and among the different (state and non-state) actors within ATI products





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