

ATI Work Plan 2022–2023



SUMMARY

This work plan sets out the key priorities for the Addis Tax Initiative (ATI) in the year 2022, possibly extending to 2023. It is based on decisions taken by the ATI Steering Committee, and ideas arising from the work of the [ATI Consultative Groups](#). All planned activities will contribute to the two following priority challenges of the ATI for 2022:

- 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 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 is reflected in the new [ATI Governance Document](#), which defines the modes of collaboration within the initiative. In line with the ATI governance structure, in 2022, 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 virtual and a face-to-face ATI General Assembly meetings are envisioned to take place in 2022. Once restrictions brought by the COVID-19 pandemic allow it, the face-to-face ATI General Assembly should take place in an ATI partner country. 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.

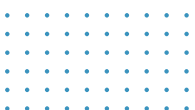
Visibility and policy-advocacy

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 [2022 ECOSOC Forum on Financing for Development \(FfD\)](#) and the [56th General Assembly of the Inter-American Center of Tax Administrations \(CIAT\)](#), which are scheduled to take place in April 2022.

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 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 2022

Governance	Implementation of the activities foreseen in the ATI Governance Document such as holding ATI Steering Committee meetings
Events	Virtual and face-to-face ATI General Assembly (GA) meetings. The face-to-face GA shall take place in an ATI partner country (to be confirmed depending on the evolution of the COVID-19 pandemic)
Visibility	Side events at relevant international conferences in the area of tax and development (e.g. 2022 ECOSOC Forum on FfD and 56th CIAT General Assembly in April 2022)
Outreach	Outreach activities throughout 2022 and 2023 to increase the ATI membership and enhance representation worldwide Partnership-building meetings with relevant international organisations, civil society organisations and think tanks for enhanced collaboration

2) Monitoring of the ATI commitments

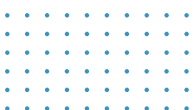
2020 ATI Monitoring Report

In 2021/2022, ATI members have been developing 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 will 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 will build on the findings of the baseline report and the subsequent [reports](#) from 2016 to 2019. 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 exercise 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 collective goals.



Since 2021, each ATI Consultative Group has been 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. The comprehensive monitoring framework will be published in early 2022 and will serve as a basis for the ATI Monitoring Reports from 2020 to 2025. The result will be presented to the ATI members during the ATI General Assembly.

Summary of ATI monitoring activities in 2022

2019 ATI Monitoring Report	<ul style="list-style-type: none"> Preparation of the 2020 ATI Monitoring Surveys and collection of inputs by ATI members Drafting, publication and presentation of the 2020 ATI Monitoring Report Publication of the 2020 data in the DRM Database and the Project Map
ATI post-2020 monitoring framework	<ul style="list-style-type: none"> 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 ATI post-2020 monitoring framework

3) ATI Consultative Groups

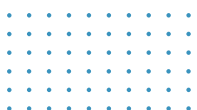
In 2021, the ATI Consultative Groups were consolidated and have met several times. The activities proposed are based on these discussions and follow-up discussions by the ITC and/or ATI members. Synergies and interlinkages between the ATI commitments will be considered and some of the activities might 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 2022 and 2023 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 finalising the development of the post-2020 monitoring framework for ATI Commitment 1. In addition, a brief on perspectives from ATI member countries’ about moving towards more equitable tax systems is currently being developed, following the demand expressed by ATI partner countries to have access to success stories and lessons learnt in this regard.

An event series on equitable taxation will take place, in collaboration with Germany, to present the country’s work on (i) the Equity budgeting tool (EBT), (ii) Fiscal Incidence Analysis (FIA) tool, and (iii) the “Handbook on fiscal policies to reduce inequality”.



Following up on the series of webinars organised by the ATI in 2021 on the role of subnational domestic revenue mobilisation for public service delivery, in cooperation with the Development Partners Network on Decentralisation and Local Governance (DeLoG) and the Norwegian Agency for Development Cooperation (Norad), additional virtual events will be held to delve deeper into relevant aspects of subnational and wealth taxation. Furthermore, a series of webinars on the data sharing and digital solutions for better revenue administration will be organised. Taxation of the extractive industries and environment related taxes are also potential additional topics that will be addressed by the group in the future.

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 2022 and 2023. Additional activities might arise in the course of group meetings.

ATI Consultative Group 2 will be in charge of finalising the development of the post-2020 monitoring framework for ATI Commitment 2. 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. A panel discussion during the virtual ATI General Assembly in 2022, a session on the ATI Matchmaking Platform and separate consultation hours which are intended to answer questions and provide practical support in using the ATI Matchmaking Platform are planned for the beginning of 2022.

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. Furthermore, a framework and a compilation of case studies with good examples of country ownership in DRM cooperation is being developed, 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 2022 and 2023 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 finalise the development of the post-2020 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 being 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. In the second work stream, a series of face-to-face regional workshops on tax expenditures and tax incentives will be organised and executed in Africa and Asia (in 2022) and Latin America (in 2023).



Additional work streams include webinars on inter-agency cooperation, analysis of spillover effects and potential follow-up events on this topic to present the BEPS Assessment Tool, which was developed by the German development cooperation in cooperation with IBFD.

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 2022 and 2023 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 finalising the development of the monitoring framework for ATI Commitment 4. Following the demand expressed by ATI members, a list of accountability stakeholders that aims to identify existing channels accountability stakeholders in tax and revenue can/could use to hold governments accountable was developed in 2021. 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 2022 (and 2023)

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 series on equitable taxation, in collaboration with Germany, to present the the Equity budgeting tool (EBT), Fiscal Incidence Analysis (FIA), and the “Handbook on fiscal policies to reduce inequality” Virtual events on subnational and wealth taxation Webinar series on data sharing and digital solutions for revenue administrations
ATI Consultative Group 2	<ul style="list-style-type: none"> Development of monitoring framework for ATI Commitment 2 Further operationalisation and advertising of the ATI Matchmaking Platform Webinar on joint programming Products on strengthening country ownership in DRM cooperation



**ATI Consultative
Group 3**

Development of monitoring framework for ATI Commitment 3

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

Webinar on examples of ATI members' experiences conducting spillover analyses

Regional face-to-face workshops on tax expenditures

Presentation of BEPS Assessment Tool (developed by Germany and piloted in Zambia)

**ATI Consultative
Group 4**

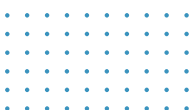
Development of monitoring framework for ATI Commitment 4

Mapping of accountability stakeholder channels 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 in tax and revenue matters within ATI products





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