General Assembly
ati 24

2024 ATI General Assembly

Equity and Sustainability: Building Progressive Tax Systems

18-20 JUNE | ONLINE

Tax systems that work for people and advance the Sustainable Development Goals

Funded by
german cooperation
DEUTSCHE ZUSAMMENARBEIT
Co-funded by the European Union
Facilitated by
itc

General Assembly ati 24

Presentation of the ATI Monitoring Brief

Toril-Iren Pedersen, Assistant Director, Department for Partnerships and Shared Prosperity, Section for Governance and Transparency, Norwegian Agency for Development Cooperation (NORAD), Norway

Marine Khurtsidze, Head of Tax and Customs Policy Department at Ministry of Finance, Georgia

Tax systems that work for people and advance the Sustainable Development Goals

Funded by german cooperation DEUTSCHE ZUSAMMENARBEIT
Co-funded by the European Union
Facilitated by itc

The ATI Monitoring Exercise

Baseline report – presented at the 2023 ATI GA

Mid-term report – to be released in 2025

Final report – to be released in 2027

2020

2021/ 2022

2023

2025

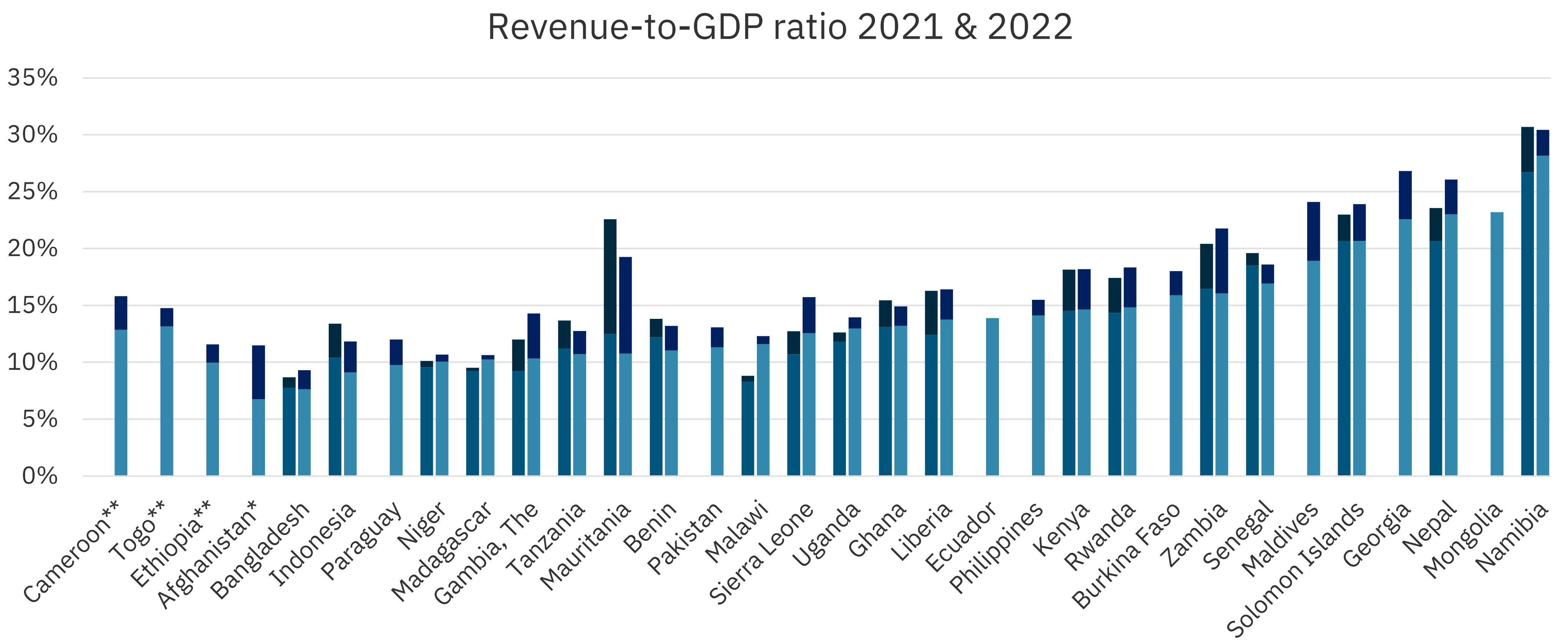
Monitoring Brief released in 2024

ATI 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.

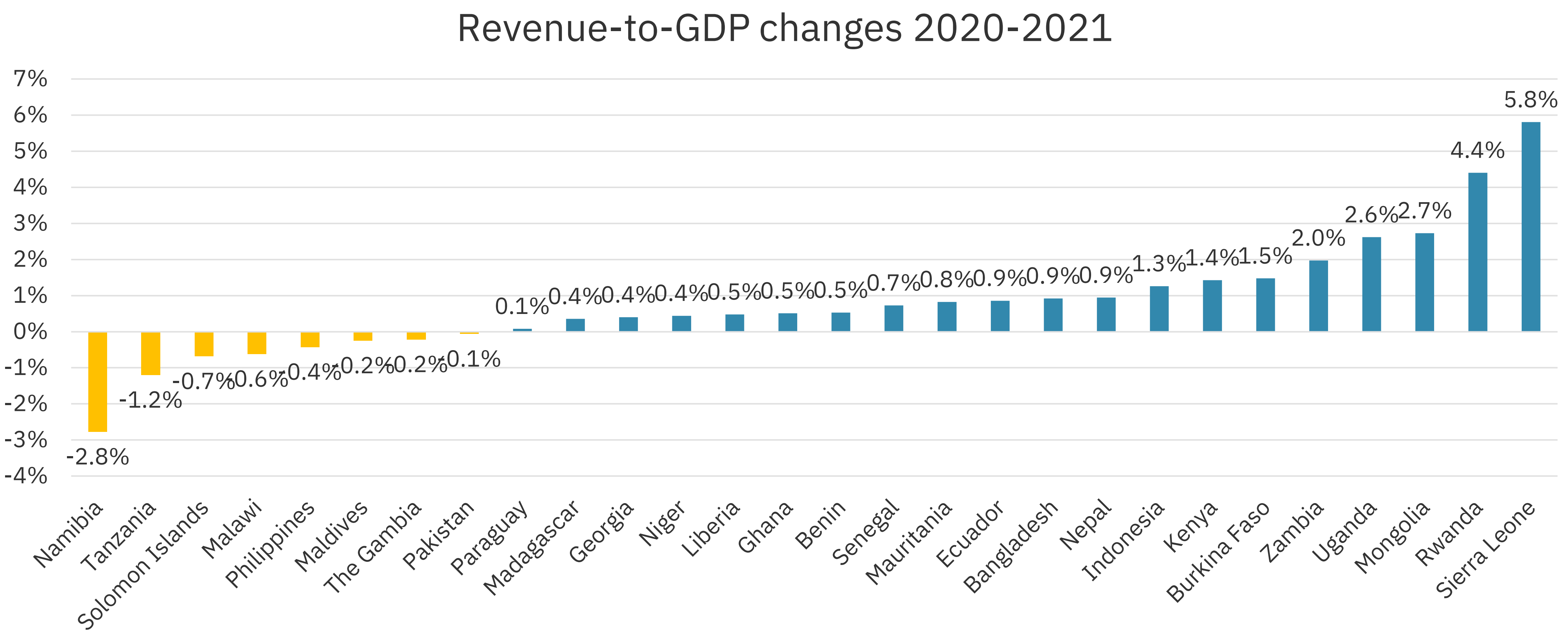
ATI Commitment 1

General Assembly ati 24



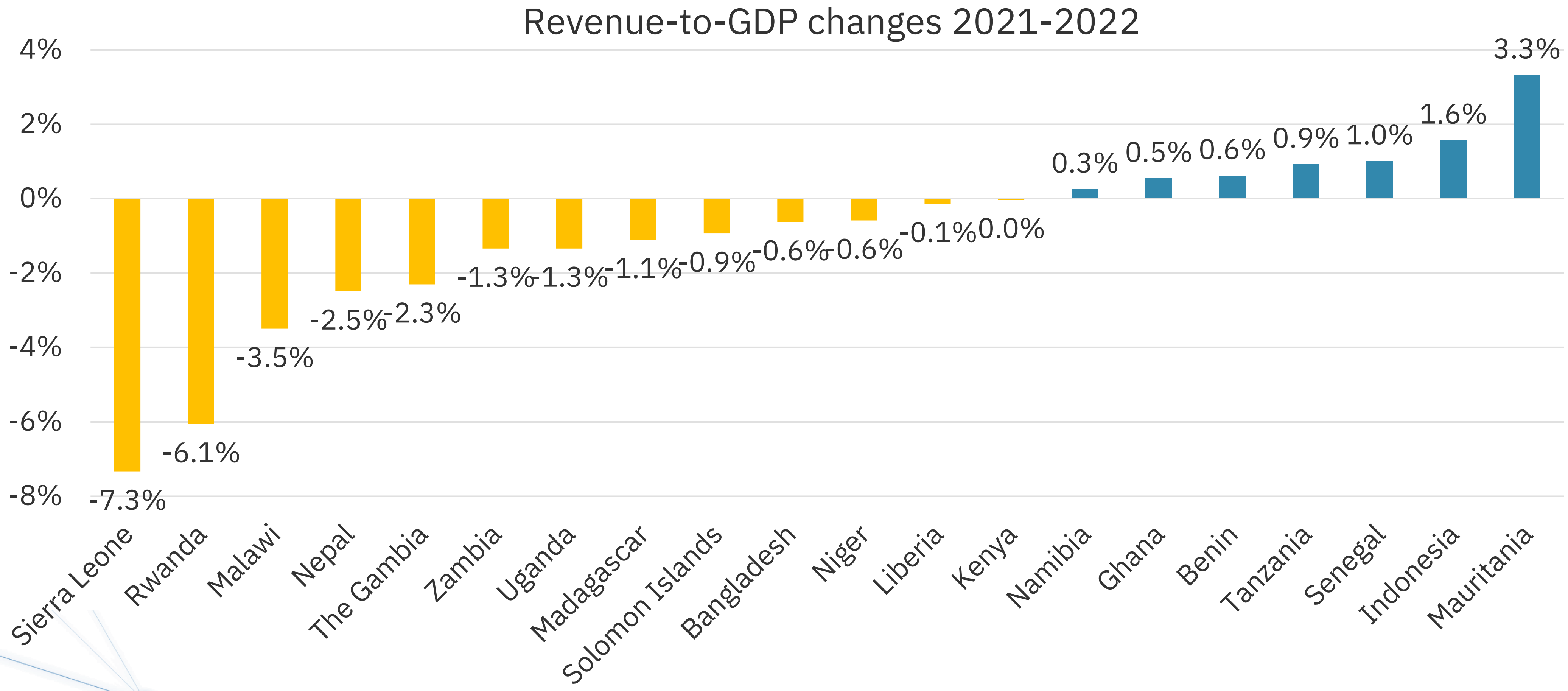
Source: Government Revenue Dataset (GRD)

ATI Commitment 1



Source: Government Revenue Dataset (GRD)

ATI Commitment 1



Source: Government Revenue Dataset (GRD)

ATI Commitment 1

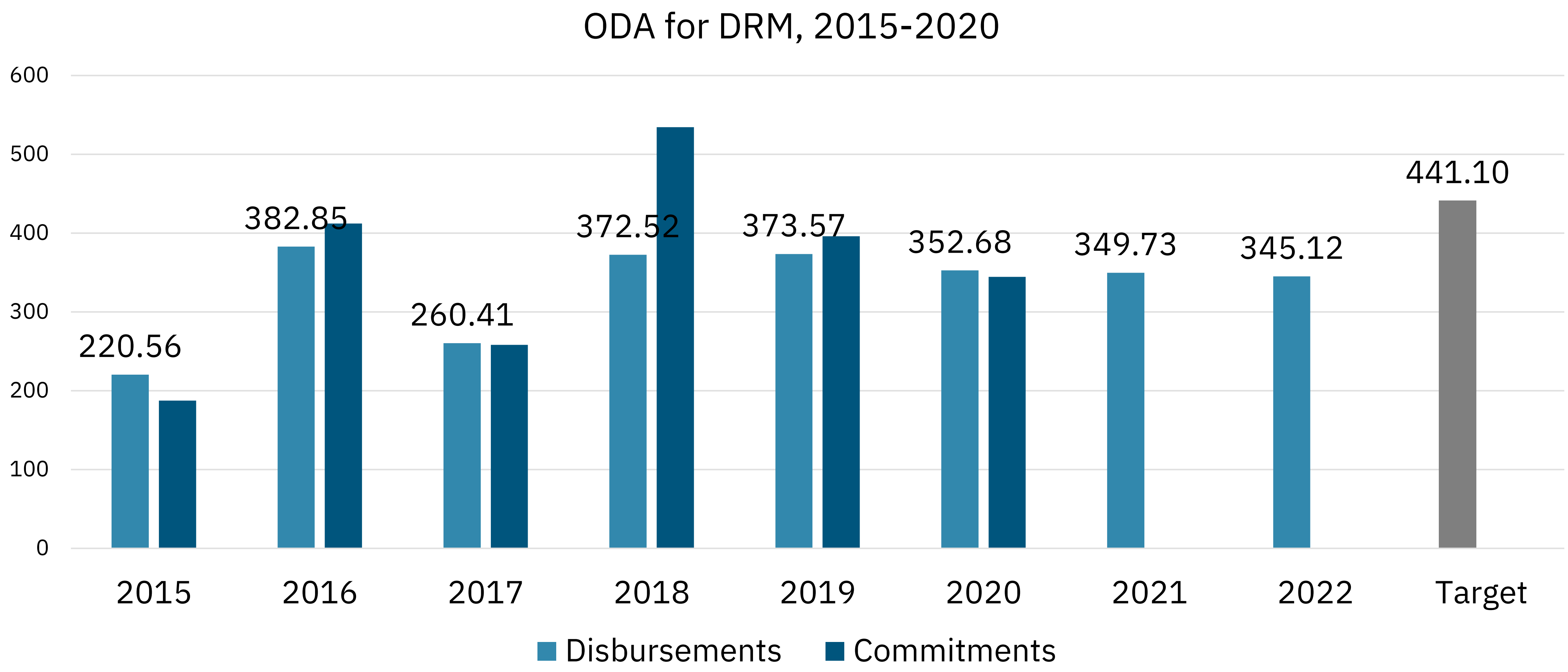
Average revenue-to-GDP ratio at 17.7% in 2021, up from 16.9% in 2020. 2022 shows lower levels (less data availability).

Senegal, Ghana, Benin, Mauritania, Indonesia registered a sustained growth from 2020 to 2022

ATI 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.

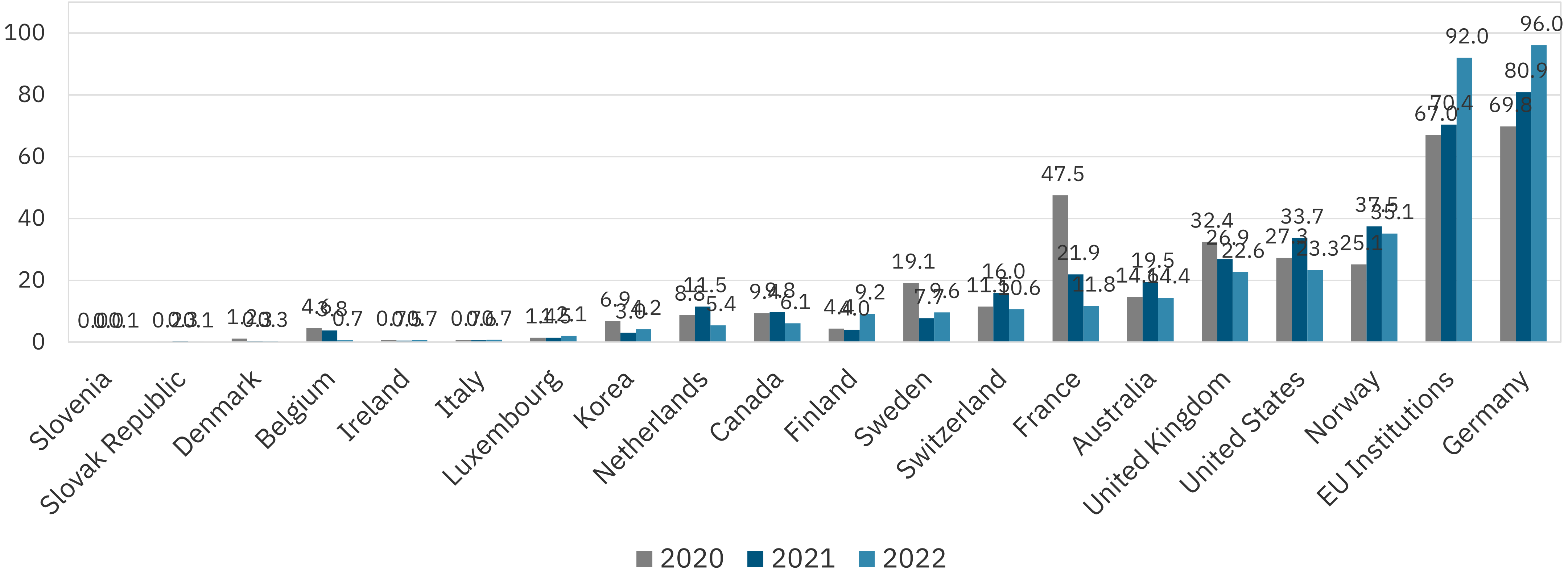
ATI Commitment 2



Source: ATI DRM Database. Units are million USD.

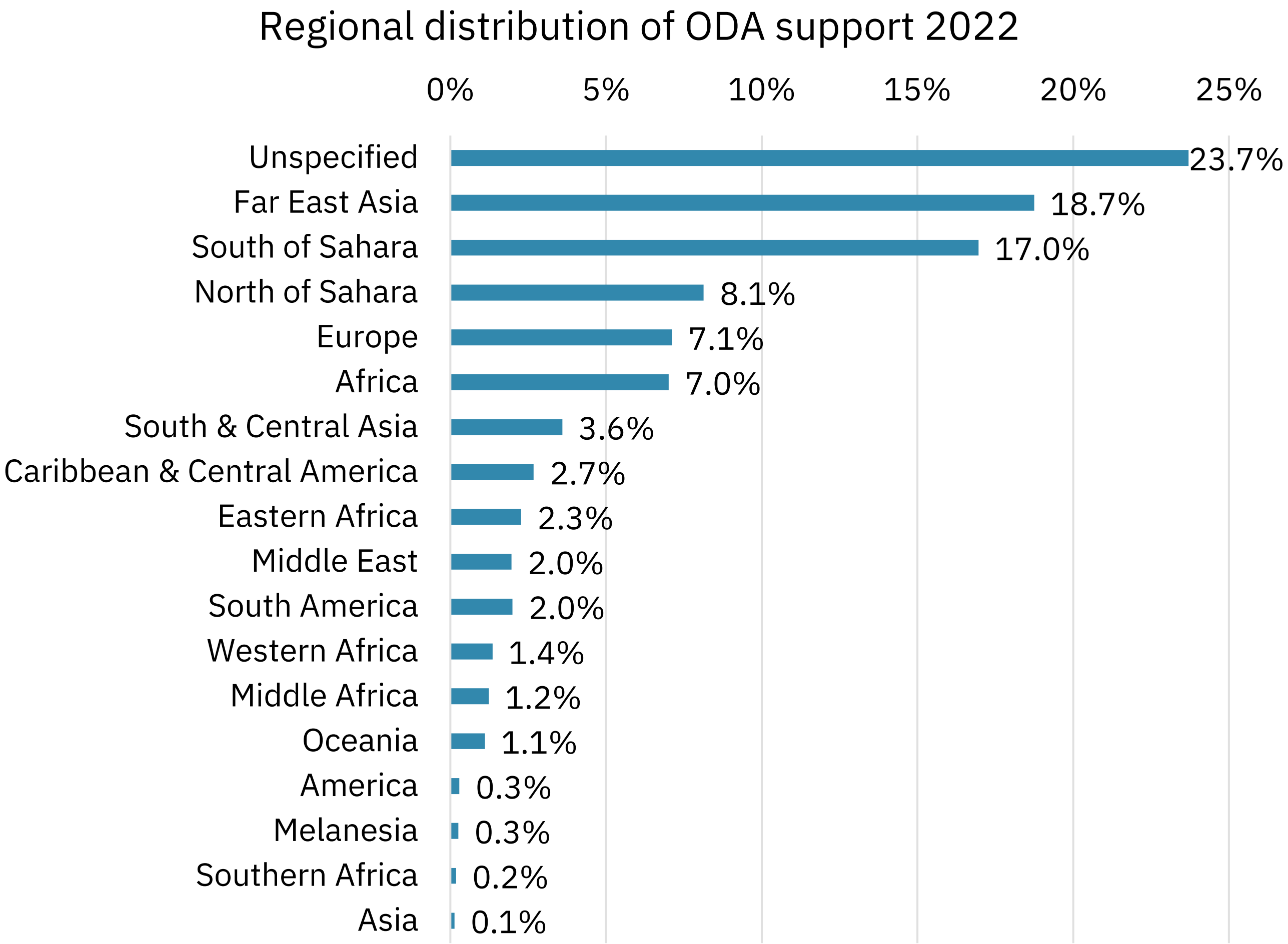
ATI Commitment 2

ATI development partners' support to DRM , 2020 - 22



Source: ATI DRM Database. Units are million USD.

ATI Commitment 2



Source: ATI DRM Database. Units are million USD.

Top 3 recipients

2021

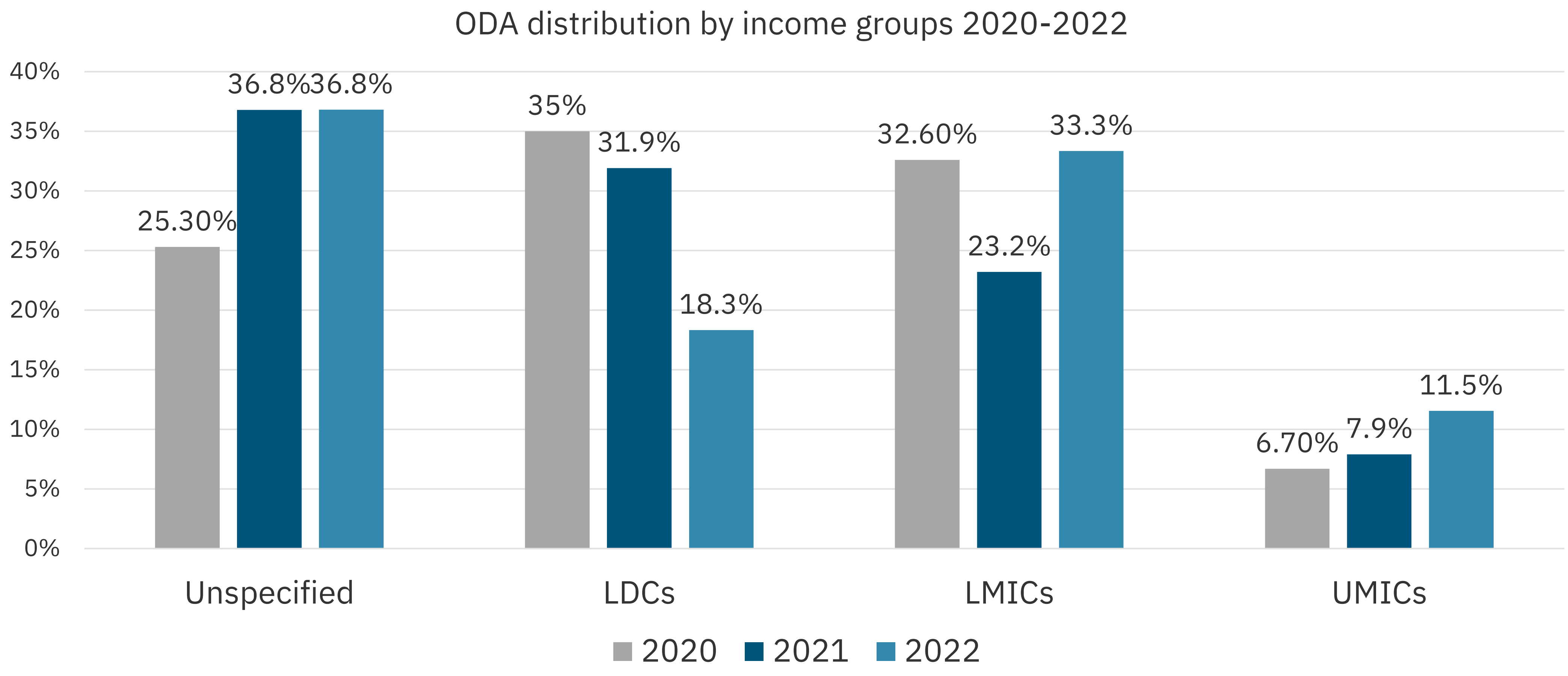
1. Ghana
2. Niger
3. Afghanistan*

2022

1. Indonesia
2. Tanzania
3. Ghana

*suspended member

ATI Commitment 2



Source: ATI DRM Database.

ATI Commitment 2

Disbursements by ATI development partners decreased in 2021 and 2022. Currently, there is a funding gap of 96 million USD to reach the 2025 goal.

LDCs have received less ODA for DRM in both years. LMICs and UMICs have received more.

1

The three largest donors in both years were the European Commission, Germany, and Norway

ATI Commitment 3

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

ATI Commitment 3

General Assembly ati 24

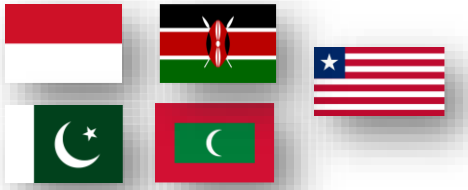
Country- by-Country Reporting

	2020	2022
Activated relationships under CbC MCAA	35	77

ATI partner countries with activated relationships

2020

2022



ATI Commitment 3

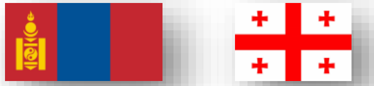
General Assembly ati 24

Tax Expenditures

4 countries started reporting on tax expenditures

1 country enhanced their report's data quality

2 countries increased parliamentary scrutiny



Source: Global Tax Expenditures Database & Open Budget Survey.

ATI Commitment 3

ATI partner countries partaking in **Automatic Exchange of Information (AEoI)**

6	11
2020	**2022**

ATI member countries' rating on **Exchange on Information on Request (EoIR)**

4 Compliant

17 Largely compliant

2 Partially compliant

ATI partner countries with a lower financial secrecy score regarding **beneficial ownership**

13

2022

ATI Commitment 3

ATI partner countries are increasingly participating in Automatic Exchange of Information and Country-by-Country Reporting

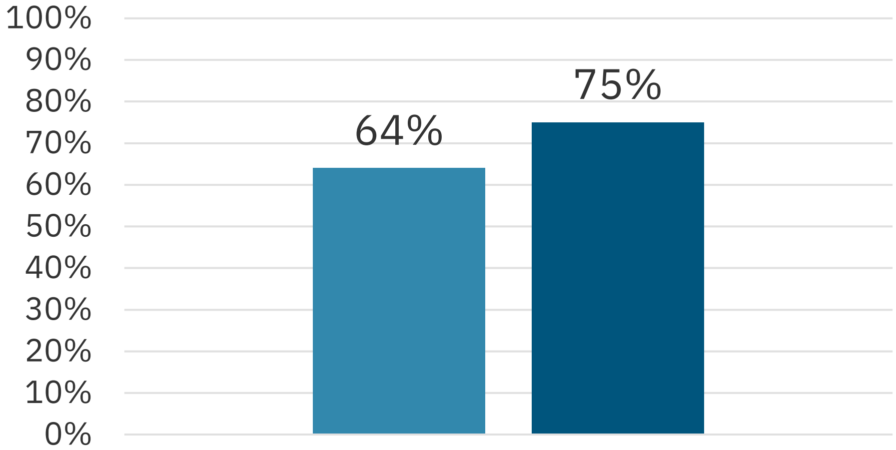
Tax expenditure reporting and transparency has increased in partner countries

Information on beneficial ownership is enhancing in ATI partner countries

ATI Commitment 4

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

ATI Commitment 4



The Executive's Budget Proposal presents the individual sources of all tax revenue (such as income tax or VAT) for the budget year

■ 2021 ■ 2023

Partner countries that increased citizen engagement in:

Budget formulation	Budget implementation
5	**8**

General Assembly ati 24

THANK YOU FOR YOUR ATTENTION!

Tax systems that work for people and advance the Sustainable Development Goals

Funded by german cooperation DEUTSCHE ZUSAMMENARBEIT

Co-funded by the European Union

Facilitated by itc