



ATI Consultative Group 1 Meeting

“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.”

20 June 2023, 16:00-18:00 (GMT+2)

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

Agenda

Time (UTC +2)	Item	Responsible
16:00 – 16:10	Welcome and introduction	Daniel Nuer, Co-Coordinator of ATI Consultative Group 1
16:10 – 16:25	2023 Oxfam Policy Paper: Taxing the rich to fight inequality	Christian Hallum, Tax Justice Lead, Oxfam
16:25 – 16:40	Opportunities provided by UN wealth tax guidelines to more effectively and efficiently tax the wealthy	Abdul Muheet Chowdhary, Senior Programme Officer, South Centre & Member UN Subcommittee on Wealth and Solidarity Taxes
16:40 – 16:50	Q&A session	All members
16:50 – 17:00	Concluding remarks on taxing the wealthy	Giulia Mascagni, Research Director, ICTD
17:00 – 17:15	Overview of the activities implemented by ATI Consultative Group 1 in 2022/2023	ATI Secretariat
17:15 – 17:50	Open dialogue about potential additional products and areas of engagement for 2023	All members
17:50 – 18:00	Next steps	Daniel Nuer, Co-Coordinator of ATI Consultative Group 1

Daniel Nuer, Ministry of Finance, Ghana &
Co-Coordinator ATI Consultative Group 1

**Welcome and
introduction**

Objectives

- Look into the topic of wealth taxation, based on the insights provided by the ATI brief on equitable taxation and inputs by selected ATI supporting organisations
- Agree on priority topics and further areas of engagement of ATI
Commitment 1 to define the work plan for 2023-2025
- Discuss and discuss next steps

Christian Hallum, Tax Justice Lead, Oxfam

**2023 Oxfam Policy Paper:
Taxing the rich to fight inequality**

Abdul Muheet Chowdhary, Senior Programme
Officer, South Centre & Member UN
Subcommittee on Wealth and Solidarity Taxes

**Opportunities provided by UN wealth
tax guidelines to more effectively and
efficiently tax the wealthy**

All members

Q&A Session

Giulia Mascagni, Research Director, ICTD

Concluding remarks

ATI Secretariat

Overview of the activities implemented ATI Consultative Group 1 in 2022/2023

ATI Consultative Group 1 Work Plan 2022/2023

1. Monitoring

- Development of the monitoring framework for ATI Commitment 1 (*completed*)
- Evaluation of progress of Commitment 1 towards the achievement of the ATI Declaration 2025 (*in progress*)

2. Equitable taxation

- Webinar series “Evidence-Based Fiscal Policy Tools to Improve Equity” in collaboration with Germany
 - First session (I/II): Enhanced EBT and its application in Guatemala, and methodological aspects of CEQ Assessment and FIA (*completed*)
 - Second and final session: Country examples of CEQ Assessment and CEQ-FIA framework (*QIII or IV 2023*)
- Brief on ATI partner countries’ perspectives from moving towards equitable tax systems (*completed*)

ATI Consultative Group 1 Work Plan 2022/2023

Spotlight on brief on equitable taxation

- Literature review with framework to identify and move towards more equitable tax systems in lower-income countries
- Case study compilation on the Philippines' sin taxes, property taxation reform in Sierra Leone, and HNWI Unit in Uganda
- Main outcomes:
 - Complete study
 - Factsheets on each country example (2-page)
 - Checklist of lessons (2-page)



ATI Consultative Group 1 Work Plan 2022/2023

3. Subnational taxation

- Virtual Workshop series “Policy design for Property Taxation in partner countries” in partnership with the ICTD’s Local Government Revenue Initiative (LoGRI) *(QI-III 2023)*

4. Revenue administration and reform

- Webinar on ATI partner countries’ experiences with formulating and implementing national revenue reform strategies in the medium-term *(completed)*
- ATI & OECD’s FTA Virtual Workshop series “Using the FTA Digital Transformation Maturity Model (DTMM) in a strategic context” *(completed)*
 - First session: Preparing revenue administrations from ATI partner countries for DTMM-based self-assessment
 - Second session: Exchanging experience from DTMM-based self-assessment process
 - Third session: Using the results of DTMM-based self-assessment to shape the digitalisation and digital transformation strategy

All members

Open dialogue for potential products and areas of engagement 2023-2025

ATI Consultative Group 1 Work Plan 2023/2025

- Where do you see potential areas of work in relation to taxing the wealthy in partner countries?
- Which other potential areas of work do you see for this group to engage with?
- What can the ATI do to support these areas of work?
- Would you be interested in supporting closely one of the work streams of the group's work plan?

Daniel Nuer, Ministry of Finance, Ghana & Co-Coordinator ATI Consultative Group 1

Next steps

Thank you for joining the first day of the 2023 ATI General Assembly!

We are looking forward to seeing you tomorrow!

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#2023ATIGeneralAssembly

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