

ATI Consultative Group 2 Meeting

“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.”

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

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.

i. (..) We will ensure that partner countries take the lead in coordinating DRM cooperation at the country level. We aim to meet well-defined demands from partner countries that promote revenue generation through equitable, efficient and effective tax systems, and build trust (..)

-> Country ownership & coordination

*iii. We will enhance the quality and effectiveness of our support by coordinating efforts, sharing knowledge to reduce the possibility of overlap and helping to better align DRM programmes with country development plans (e.g. DRM strategies). We will support ATI partner countries to formulate and implement comprehensive, prioritised and costed national revenue or reform strategies after public consultation with accountability stakeholders” -> **Alignment (with national policies)***

PARTNERSHIP PRINCIPLES:

*iii. Coordination of support: Development partners coordinate their support for DRM, simplify their procedures and share information on their ongoing and planned development cooperation activities to achieve synergies and avoid duplication -> **Donor coordination***

AGENDA

Time (CAT)	Item	Responsible
16:00 – 16:05	Welcome and introduction	ATI Co-Coordinator
Launch of the ATI discussion paper on country ownership in technical assistance for DRM		
16:05 – 16:20	Presentation and summary of key outcomes from the discussion paper	Schütz Consulting
16:20 – 16:30	Country case example on successful country ownership and donor coordination	Ghana Revenue Authority
Examination of the quantity and quality of ODA flows for DRM between ATI members		
16:30 – 16:40	Key findings for Commitment 2 from the 2020 ATI Monitoring Report	ATI Secretariat
16:40 – 17:00	Presentation Oxfam study “Does aid to DRM support tax fairness?”	Oxfam
Open discussion on the implementation of ATI Commitment 2		
17:00 – 17:10	Overview of the activities implemented by ATI Consultative Group 2	ATI Secretariat
17:10 – 17:55	Open dialogue about potential additional products and areas of engagement for 2023	Moderated by the ATI Co-Coordinator
17:55 – 18:00	Next steps	ATI Co-Coordinator

A decorative graphic on the left side of the slide, consisting of a network of white dots connected by thin white lines, forming a complex, interconnected web-like structure.

DISCUSSION PAPER: „Country ownership in technical assistance for DRM”

ATI MONITORING REPORT 2020

ODA disbursements:

- 2020 gross ODA disbursed by ATI DPs for DRM: **USD 350.15 million**
- 2020 global target level: USD 441.2 million (Commitment 2)
- compared to 2019, decrease of USD 23.45 million, or 6% from gross disbursements
- gross disbursements $\approx$ commitment levels (97.8%) in 2020 -> predictability of ODA
- COVID-19 pandemic had a profound impact on ODA for DRM
 - > budgetary constraints/reallocations due the pandemic
 - > shifts in DP's strategic objectives and DRM strategies

ATI MONITORING REPORT 2020

Recipient countries of ATI DP's ODA disbursements:

In 2020, Indonesia received the largest amount of ODA for DRM (USD 57.8 million), followed by Afghanistan (USD 27.5 million) and Tanzania (USD 14.3 million)

The top 10 worldwide recipients include six ATI PCs (Indonesia, Afghanistan, Tanzania, Niger, Ghana and Cameroon)

In 2020, USD 177.4 million (50.7%) of the total ODA for DRM from ATI DPs went to ATI PCs (21% to non-ATI PCs and 29% unspecified)

Regional distribution of ODA support:

- Least Developed Countries (LDCs): 35% of ODA disbursements (but significant decrease compared to 43.9% in 2019)
- Lower Middle-Income Countries (LMICs): 32.5% of ODA disbursements (increase from 20% in 2019)
- Upper Middle-Income Countries (UMICs): 6.6% of ODA disbursements
- Lower Income Countries (LICs) and Middle-Income Countries (MICs): 0.5%.

ATI MONITORING REPORT 2020

Survey responses on country ownership in PCs:

Seven (out of 18) survey responding DPs indicated that development cooperation is demand-driven

Three countries replied that that development cooperation is informed by local contexts and recipient priorities

OXFAM STUDY: „Does aid to DRM support tax fairness?“

OBJECTIVES

The main objectives of today's ATI Consultative Group 2 meeting are following:

- Provide an overview of previous activities and developments connected to ATI Commitment 2
- Launch of the ATI discussion paper on country ownership in technical assistance for DRM
- Examination of the quantity and quality of ODA flows for DRM between ATI members
- Define a workplan with work packages and activities for the years 2023-2025

PREVIOUS ACTIVITIES

Coordination (of DRM support)

- ATI Matchmaking Platform
- Study on donor coordination in DRM

Alignment (with national policies)

- Diagnostic tools (webinar)
- National revenue strategies (webinar)

Country-ownership

- Discussion paper on country-ownership in TA for DRM

WORK PLAN 2023-2025

- Division into break-out groups to discuss ideas for future activities to support the implementation of ATI Commitment 2
- Time for discussion: 25 minutes
- Presentation of ideas: 20 minutes (5 minutes per break-out group)

WORK PLAN 2023-2025

➤ Guiding questions (Break-out group 1: “coordination”):

- How can the ATI Matchmaking Platform be further improved?
- How can coordination in TA for DRM be improved (both by PCs and between DPs)?
- What can the ATI do to support coordination?

➤ Guiding questions (Break-out group 2: “alignment” / “country-ownership”):

- Which recommendations from the country ownership paper seem most useful, which require further elaboration?
- How useful are diagnostic tools in practice?
- What can the ATI do to support stronger alignment with national policies and country-ownership?

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