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2025 ATI General Assembly

Domestic Revenue Mobilisation: a turning point for achieving the SDGs

Presentation of the Seville Declaration on DRM

22 July 2025

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

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The Seville Declaration on DRM

Developed by a voluntary Task Force, under the mandate of the ATI Steering Committee, through a broad consultation process involving all ATI members and relevant stakeholders in the tax and development arena.

Germany, EU, Netherlands, UK

The Gambia, Madagascar, Nigeria, the Philippines

ECOWAS, IBP, OECD, South Centre

The Seville Declaration on DRM: Development process

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- **Jul/24:** ATI General Assembly - Decision to renew the partnership mandate
- **Sep/24:** Beginning of Post-2025 Task-Force meetings
- **Oct/24:** Task Force's input to the FFD4 Elements Paper
- **Dec/24:** Survey on post-2025 agenda - All members
- **Jan/25:** ATI Task Force workshop in Berlin
- **Feb/25:** First Draft of the Seville Declaration shared with all ATI members for feedback
- **Mar/25:** Consultation sessions with ATI stakeholder groups, written feedback
- **April-May/25:** Second Draft of the Seville Declaration shared for feedback; Roundtable in Washington DC
- **May/25:** Revision of the Second Draft Declaration by the Task-Force
- **Jun/2025:** Presentation of the Seville Declaration - Side event at the FFD4
- **Jul/25:** Discussion of the Seville Declaration at the ATI General Assembly

The Seville Declaration on DRM: Actions

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Action 1: Support enhancing DRM, tax policies and tax administrations

Action 2: Doubling the volume of DRM cooperation

Action 3: Coherent and coordinated policies that foster DRM and combat tax-related IFFs

Action 4: Enhancing space and capacity for accountability stakeholders

Partnership Principles

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- Ownership of development priorities by partner countries
- Alignment of technical assistance
- Coordination of support
- Focus on results
- Evidence-based policies
- Inclusiveness of development partnerships
- Accountability and transparency
- Promotion of gender equality
- Addressing climate change and protecting the environment
- Strengthening fiscal systems for sustainable development, covering both revenue and expenditure

Action 1

ATI members commit to support enhancing DRM on the basis of fair, gender responsive and environmentally sensitive tax policies as well as fair, efficient, effective and transparent revenue administrations.

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Advancing tax progressivity and fostering more equitable tax systems

Improving **data availability** and distributional analyses

Supporting fiscal reforms to **combat climate change** and taxation of natural resources

Action 1

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Supporting partner countries' capacity in areas of **personal, wealth, and capital taxation**

Strengthening capacities and capabilities of revenue administrations in partner countries, and transparency and accountability

Supporting non-distortive and **efficient tax systems** that are simple to comply with, predictable, and fair

Action 2

ATI development partners collectively recommit to at least double the volume of DRM cooperation provided at the time the Addis Tax Initiative was established to support country-led tax reforms.

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- Prioritising DRM cooperation given **transformative potential** of investing in tax reforms
- Strengthening partner countries' capacity at the regional, national and subnational levels, and foster a **diversity of approaches to collaboration** and capacity development
- Supporting partner countries formulate and implement **national revenue strategies**

Action 2

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ATI development partners collectively recommit to at least double the volume of DRM cooperation provided at the time the Addis Tax Initiative was established to support country-led tax reforms.

- Enhancing the quality and effectiveness of DRM cooperation by **coordinating efforts** and reducing overlap, sharing knowledge.
- Recognising **partner countries' leadership** in coordinating DRM cooperation.
- Facilitating the **alignment and integration of ATI data** with other platforms

Action 3

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

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- Implementing a **whole-of-government approach (WGA)** on tax and development
- Development partners will undertake **analyses of spillover effects** and policy coherence.
- Combating tax-related IFFs and tax avoidance by **strengthening tax governance and fiscal transparency**

Action 3

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

- Empowering institutions and professionals to **detect, investigate, report on, and prevent IFFs**
- Supporting the **rationalisation of tax expenditures** by **improving their design, monitoring, and evaluation**

Action 4

ATI members commit to enhance space and capacity for DRM accountability stakeholders in partner countries to strengthen the broader social contract

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ATI members commit to enhance space and capacity for DRM accountability stakeholders in partner countries to strengthen the broader social contract

- Protecting and promoting the **civic space for holding public revenue institutions and governments accountable**
- **Involving accountability stakeholders** in the formulation and implementation of tax and revenue policies
- Enhancing **capacities of state and non-state accountability stakeholders** through technical assistance as well as platforms that facilitate collaboration.
- Encouraging complementary efforts to also **increase accountability and transparency on expenditures side**

Monitoring progress

We will **regularly assess our collective progress in implementing the actions**, using both qualitative and quantitative approaches. Together, we aim to strengthen data collection, transparency, disaggregation, and accessibility.

ATI members will **develop the monitoring framework** to inform decision-makers and the international sustainable development financing community. The results will guide adjustments to our actions and partnership to better achieve our shared goals.

How does the Seville Declaration help implement FFD4 outcomes?

Platform for **strengthened DRM cooperation**

Inclusive partnership, promoting country-led tax reforms

Knowledge exchange, peer-learning, South-South and triangular cooperation

Advocacy and strengthened political momentum for fair and effective DRM reforms

Shared accountability through regular **monitoring and reporting**

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We invite you to join us endorsing the Seville Declaration!

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