# Programme

**Day 1 - Equity and Sustainability: Building Progressive Tax Systems**

18 June 2024

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**Introduction**

*Nozipho Tshabalala, moderator*

**Welcome by ATI Co-Chairs, Germany and the European Union**

*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*

*Niels Schütt, Head of Division, Federal Ministry for Economic Cooperation and Development, Germany*

*Karolina Leib, Head of Unit, INTPA.E.1, Macro-Economic analysis, Fiscal Policies & Budget Support, Global partnerships with IFIs, European Union*

**Keynote address**

*Riikka Laatu, Ambassador, Financing for Sustainable Development, Ministry of Foreign Affairs, Finland*

*Thomas Beloe, Director, Sustainable Finance Hub, United Nations Development Programme (UNDP)*

**Panel discussion: Leveraging digitalisation to boost equitable property taxation**

This session will explore how property taxation, supported by digital innovations, can enhance developing countries’ efforts in closing the Sustainable Development Goals (SDG) financing gap. It will highlight successful examples of technology-enhanced property tax systems from different regions, focusing on how digital tools can improve tax fairness, enforcement, and compliance. Additionally, it will address the political and technical challenges involved in implementing these systems and the essential role of political will and local authorities. Through an exchange of best practices, the panel aims to showcase the transformative potential of property taxes in fostering a robust fiscal contract and enhancing civic engagement.

*Moderator: Dr. Colette Nyirakamana, Research Lead, Local Government Revenue Initiative (LoGRI)*

*Sarah Perret, Head of the Personal and Property Taxes Unit, Tax Policy and Statistics Division, Organization for Economic Co-Operation and Development (OECD)*

*Abou Bakarr Kamara, Senior Country Economist, London School of Economics and Political Science, International Growth Centre (IGC), Sierra Leone Programme*

*Ma. Pamela P. Quizon, Deputy Executive Director, Bureau of Local Government Finance (BLGF), the Philippines*
14:45 - 15:00 | Break

15:00 - 15:20 | Presentation of the ATI Monitoring Brief

The last ATI Monitoring Report analysed data from the reporting year 2020. The next ATI Monitoring Report is scheduled for release in 2025 and will use data from 2021, 2022 and 2023. To provide ATI members with an interim update on the progress against the commitments before 2025, a monitoring brief for the reporting years 2021 and 2022 will be presented at the 2024 ATI General in this session, relying on the ATI DRM database and other publicly available data at the time of the publication.

Toril-Iren Pedersen, ATI Steering Committee Co-Chair

Mari Khurtsidze, ATI Steering Committee Co-Chair

15:20 - 16:10 | Spotlight session 1: Presentations by ATI members on relevant work recently conducted on DRM issues

This session will provide a space for ATI members to present some hands-on perspectives around DRM in partner countries, also related to the theme of the 2024 ATI GA. ATI member countries and supporting organisations will provide inputs in the form of experiences and lessons learnt linked to the implementation of DRM policy and administrative reforms and provision of relevant DRM support.

Fariya Mohiuddin, Senior Program Officer, Tax and Policy (Global), International Budget Partnership (IBP)

Denis Lee Oguzu, Chairperson, Uganda Parliamentary Network on Illicit Financial Flows and Tax Justice, Parliament of Uganda

Sophie Arjevanidze, Advisor, Centre for Tax Policy and Administration, OECD

Martin Brehm Christensen, Policy Advisor on Tax and Inequality, Oxfam

Tochukwu Sandra Onyemata, DRM Coordinator/Communications and Liaison Manager, WATAF

16:10 - 16:15 | Conclusion of day 1

Nozipho Tshabalala, moderator
**Day 2 - Equity and Sustainability: Building Progressive Tax Systems**

**19 June 2024**

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<tr>
<th>Time (UTC+2)</th>
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| **13:00 - 13:05** | Review of day 1 and introduction to day 2 of the ATI GA  
_Nazipho Tshabalala, moderator_ |
| **13:05 - 14:05** | ATI Consultative Group 1 meeting  
*Strengthening core taxation: how to make consumption taxation progressive?*  
ATI Consultative Group 1 is organising a discussion to explore solutions for making VAT more progressive and efficient. The focus will be on discussing the possibility of implementing automatic rebates to reduce the tax burden on lower-income households. The session will assess country experiences with e-invoicing and VAT real-time technology based on partner country input. By examining these approaches, the discussants will aim to identify best practices and practical solutions for partner countries. Additionally, the meeting will review the progress of their work plan since the last meeting in January 2024 and discuss planned activities and future areas of engagement.  
_Artur Swistak, Deputy Division Chief, Tax Policy 2 Division, International Monetary Fund (IMF)’s Fiscal Affairs Department._  
_Moderated by Alpha Ngom, Co-Coordinator, ATI Consultative Group 1_  
_Facilitated by the Secretariat of the ATI_ |
| | ATI Consultative Group 2 meeting  
*Prospects of DRM Cooperation: how can it be stepped up for the purpose of the SDGs*  
In view of falling levels of DRM-related official development assistance (ODA), it is imperative to explore and reinforce pathways to enhancing DRM cooperation and thus scaling up financing for development. As the world embarks on the path towards the fourth Financing for Development Conference and the Summit of the Future, ATI Consultative Group 2 proposes a discussion on two important channels that can yield significant results: South-south cooperation and triangular cooperation (SSTrC) on the one hand, and strengthening the research resources of relevant organisations for the purpose of improving the effectiveness of technical assistance and capacity building on the other. Furthermore, the meeting will be an opportunity to consider past and future activities and priority areas of Consultative Group 2.  
_Yuefen Li, Senior Advisor, South Centre_  
_Pia Rattenhuber, Research Fellow, UNU-WIDER_  
_Facilitated and moderated by the Secretariat of the ATI_ |
| **14:05 - 14:15** | Break |
### 14:15 - 15:00 Spotlight session 2: Presentations by ATI members on relevant work recently conducted on DRM issues

This session will provide a space for ATI members to present some hands-on perspectives around DRM in partner countries. ATI member countries and supporting organisations will thus provide valuable inputs in the form of experiences and lessons learnt linked to the implementation of DRM-policy and administrative reforms and/or the provision of DRM support.

**Shaila Azeez**, Deputy Commissioner of Taxes, National Board of Revenue, Bangladesh

**Felix Kazahura**, Governance Specialist, United States Agency for International Development (USAID)/Uganda Mission

**Eugénie Ribault**, Coordinator of the Governance and Domestic Resources Mobilisation Unit, Expertise France

**Prof. Andrew Baker and Dr. Richard Murphy**, University of Sheffield, in cooperation with the International Budget Partnership

### 15:00 - 16:00 ATI Consultative Group 3 meeting

**Enhancing global tax cooperation for combating IFFs – The Role of Country-by-Country Reporting**

The session will explore the importance of CbCR data in enabling partner countries to effectively tax multinational enterprises and combat IFFs. Presentations by **Thomas Georges** (FACT Coalition), **Miroslav Palanský** (Tax Justice Network/Charles University), and the Secretariat of the ATI, will discuss the case for public CbCR and how to support partner countries in accessing and using CbCR data.

There will be space for open discussions and a review of the workplan for 2024 to support the fulfilment of ATI Commitment 3.

*Facilitated by the Secretariat of the ATI*

### 16:15 - 17:15 Side event: Exploring gender dimensions in tax expenditures: advancing policy debates and informed decision-making

This event aims to address the complex issues surrounding gender biases in tax systems. It will discuss tax expenditures (TEs) as a mechanism through which gender biases manifest, examining both explicit and implicit biases and their impact on gender equality. The discussion will highlight initiatives that utilise TEs to promote gender-sensitive fiscal policies as well as the role of gender-disaggregated data for effective policy making. The session aligns with the ATI Declaration 2025’s goal of promoting gender equality through equitable tax policies, aiming to enrich the dialogue on gender analysis in fiscal policy making and its contribution to the SDGs.

**Moderator:** Sofia Berg, Research Analyst, Council on Economic Policies (CEP)

**Giulia Mascagni**, Research Director, International Centre for Taxation and Development (ICTD) and Research Fellow, Institute for Development Studies (IDS)

**Nabil Annabi**, Senior Director, Evaluation and Research in Tax Policy Branch, Department of Finance, Canada

**Husam Shareef**, Tax Expert, Maldives
## Day 3 - Equity and Sustainability: Building Progressive Tax Systems

### 20 June 2024

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<th>Time (UTC+2)</th>
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| 13:00 - 13:10 | Review of day 2 and introduction to day 3 of the ATI GA  
*Nozipho Tshabalala*, moderator |
| 13:10 - 14:10 | Panel discussion: The Triple Dividend - Using environmental taxation to increase tax fairness and reduce inequality  
This panel discussion will delve into the dynamics of environmental taxation, exploring its potential to not only generate revenue and encourage environmentally friendly, but also address social inequities. The objective will be to explore ways to minimise potential regressive impacts of new environmental tax measures and to point on ways to evolve these fiscal tools beyond their dual benefit of revenue and environmental protection, achieving a „triple dividend“ by also enhancing tax fairness and reducing inequality.  
*Prof. Thomas Sterner*, Professor of environmental economics, University of Gothenburg  
*Alexandra Andrea Maite Campmas*, Climate Economist, The World Bank  
*Jane Muguchu*, Tax Advisor, Kenya Revenue Authority  
*Kobi Braude*, Advisor to Department Director, Bank of Israel |
| 14:10 - 14:30 | Break |
| 14:30 - 16:00 | The Fourth International Conference on Financing for Development and ATI post-2025  
Amidst the significant challenges in closing the SDG financing gaps and the upcoming discussions at the Fourth International Conference on Financing for Development (FFD4), this session will provide a space for ATI members to reflect on the future role of the ATI in advancing sustainable development financing. The session, moderated by Nozipho Tshabalala, will address the urgent need for large-scale, sustainable investments, particularly in developing countries which face severe resource mobilisation challenges. It will also explore DRM as a cornerstone for sustainable financing emphasising the needed efforts to increase international tax cooperation and technical assistance in the area. With the upcoming FFD4 in 2025 set to reassess progress and emerging issues, this session aims to gather ATI member insights on DRM priorities, potential new commitments, and collaboration formats post-2025.  
*Emily Muyaa*, Chief, Capacity Development Unit, United Nations (UN DESA-FSDO)  
*Daniel Atwere Nuer*, Head of the Tax Policy Unit, Ministry of Finance of Ghana  
*Mary Baine*, Deputy Executive Secretary, African Tax Administration Forum (ATAF)  
*Dr. Sanjeev Gupta*, Senior Fellow Emeritus, Center for Global Development  
*Alistair Lobo*, Tax and Economic Growth Lead, Foreign, Commonwealth and Development Office, United Kingdom (UK) |
| 16:00 - 16:15 | Closing session by the ATI Co-Chairs  
*Marine Khurtsidze*, Head of Tax and Customs Policy Department at Ministry of Finance, Georgia  
*Tori-Iren Pedersen*, Assistant Director, Department for Partnerships and Shared Prosperity, Section for Governance and Transparency, Norwegian Agency for Development Cooperation (Norad), Norway |

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