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Tax Initiative

2024 ATI Monitoring Brief

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The Addis Tax Initiative (ATI) is a multi-stakeholder partnership consisting of partner countries, developing partners, and supporting organisations. It fosters collective action to improve tax systems in light of recognised gaps in development finance and aims to promote fair and effective domestic revenue mobilisation (DRM), policy coherence, and the social contract through partnerships and knowledge building.

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Introduction

The Addis Tax Initiative (ATI) was launched in 2015 at the Third International Conference on Financing for Development in Addis Ababa. In 2021, the ATI Declaration 2025 was launched during the Financing for Development Forum in New York. Building on the achievements and lessons of the original ATI Declaration, the Declaration 2025 established four commitments to advance the ATI's vision of tax systems that work for people and contribute to achieving the Sustainable Development Goals (SDGs).

The 2020 ATI Monitoring Report served a dual purpose: it provided a final stocktaking of progress under the original ATI Declaration and established the baseline for monitoring the four commitments of the ATI Declaration 2025. The subsequent 2023 ATI Monitoring Report, published in 2025, assessed developments between 2021 and 2023 and provided the first comprehensive account of progress since that baseline. It combined information from publicly available sources with data and qualitative information submitted by ATI members through the monitoring surveys.

ATI Monitoring Briefs complement these comprehensive monitoring reports by providing more focused updates between full monitoring exercises. Using a selected set of indicators for which sufficiently current and comparable information is available, the briefs help ATI members follow emerging developments, identify areas in which progress is advancing or lagging, and maintain transparency and mutual accountability. They also support peer learning by highlighting common challenges, different reform approaches and issues that may require greater attention. Monitoring Briefs do not replace the full monitoring exercises, which cover the complete indicator framework and draw on more extensive data collection from ATI members.

This Monitoring Brief focuses on Commitments 1 and 3, for which sufficiently reliable and up-to-date data are available for a meaningful interim assessment. By contrast, the data required to assess Commitments 2 and 4 are not yet complete or sufficiently verified, particularly where the relevant indicators depend on ODA data or other sources requiring further validation. These commitments are therefore not assessed in this brief and will be covered in the next comprehensive ATI Monitoring Report exercise once validated data are available.

This 2024 ATI Monitoring Brief presents an interim assessment of progress during the 2024 reporting year. It updates a subset of the 31 indicators contained in the ATI Declaration 2025 Monitoring Framework, concentrating primarily on indicators that can be assessed through publicly available and sufficiently comparable data. Where data for 2024 are not available, the brief uses the latest sufficiently recent and comparable information available and identifies the relevant reference period in the respective section. Indicators requiring dedicated monitoring surveys or more extensive consultations and reviews of government sources remain outside the scope of this brief and will be addressed through the relevant comprehensive monitoring exercises.

Since the end of the 2024 reporting period, ATI members have adopted the Seville Declaration on Domestic Revenue Mobilisation, which now guides the initiative. The Seville Declaration carries forward the ATI's vision while renewing its partnership agenda through four collective

actions intended to advance fair and effective domestic revenue mobilisation, policy coherence and the social contract. As the developments examined in this brief took place in 2024, they are assessed against the commitments and indicators of the ATI Declaration 2025 that applied during the reporting period. At the same time, the findings offer relevant evidence and lessons for the ATI's transition to implementing and monitoring the Seville Declaration.

Commitment 1

Commitment 1 of the ATI Declaration 2025 states:

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.

The ATI Monitoring Framework contains several indicators covering the different components of this commitment: enhancing domestic revenue mobilisation, promoting equitable tax systems, strengthening efficient, effective and transparent revenue administrations, and supporting such reforms through development cooperation. This Monitoring Brief analyses the indicators for which sufficiently recent, complete and comparable data are available.

Progress in enhancing domestic revenue mobilisation is assessed through the revenue-to-GDP ratio. Previous ATI monitoring publications relied on the Government Revenue Dataset (GRD), developed by the United Nations University World Institute for Development Economics Research (UNU-WIDER) and the International Centre for Tax and Development (ICTD). Following the discontinuation of the GRD, this Monitoring Brief uses the International Monetary Fund's World Revenue Longitudinal Database (WoRLD) as the principal source for government revenue data. As differences in coverage, classification and methodology may affect comparability between the two datasets, results based on WoRLD should be interpreted with caution when compared directly with figures reported in earlier ATI monitoring exercises using the GRD.

The equitability of tax systems is normally assessed through several indicators in the ATI Monitoring Framework. This brief examines the existence of specialised administrative arrangements for taxing high-net-worth individuals, using data from the International Survey on Revenue Administration (ISORA), as a proxy for both equitability and administrative capacity. Dedicated units or programmes may strengthen the ability of tax administrations to address complex compliance risks and improve the taxation of individuals with substantial income or wealth. Their existence should not, however, be interpreted as direct evidence of the overall progressivity or distributive impact of a country's tax system.

The efficiency, effectiveness and transparency of revenue administrations are assessed through selected indicators available from ISORA and the African Tax Outlook (ATO). In addition to the HNWI indicator described above, African Tax Outlook data are used, where sufficiently

complete and comparable, to examine the contribution of withholding taxes to total tax revenue. These indicators provide information on specific aspects of revenue administration performance, but should not be interpreted as providing a comprehensive assessment of the efficiency, effectiveness or transparency of individual tax administrations.

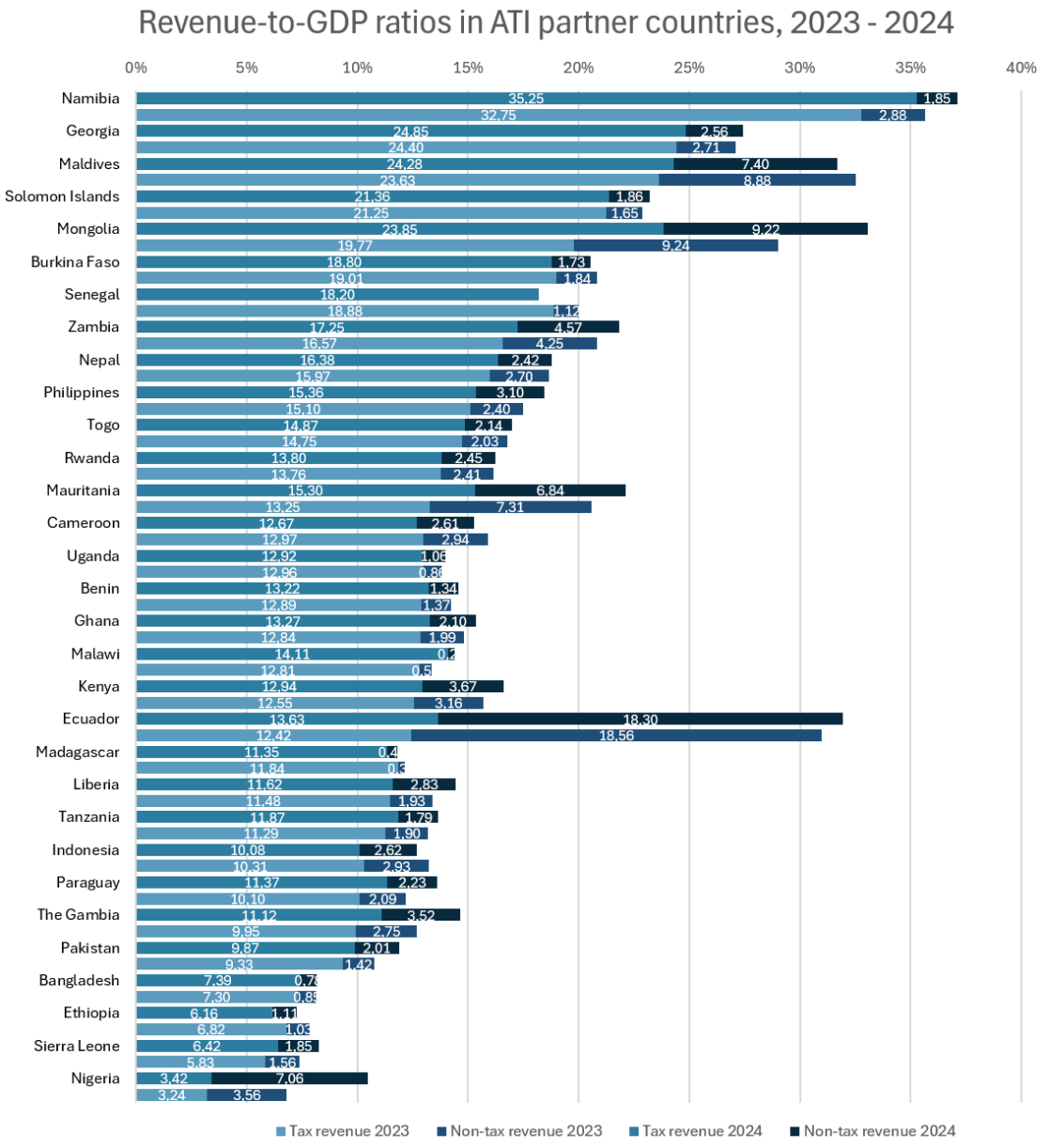
The final component of Commitment 1 concerns development partner support for reforms aimed at strengthening equitable tax policies and efficient, effective and transparent revenue administrations. This is normally assessed using official development assistance data, including information from the ATI DRM Database. At the time of preparing this Monitoring Brief, the complete ODA data required for this part of the monitoring exercise had not been fully verified. Indicators and analyses that depend on these data are therefore not included in the brief. Their omission reflects a limitation in data availability and should not be interpreted as an assessment of development partner performance or of the importance of this component of the commitment. Complete results, including data for the 2024 reporting year, will be presented in the 2025 ATI Monitoring Report, scheduled for publication in 2027.

Total revenue

In 2024, the average revenue-to-GDP ratio for the 31 ATI partner countries included in the analysis was **17.96%**, compared with **17.29% in 2023**. Namibia recorded the highest ratio in both years, increasing from **35.63% to 37.10%**, while Ethiopia recorded the lowest ratio in 2024 at **7.27%**. Nigeria, which had the lowest ratio in 2023 at **6.80%**, recorded a marked increase to **10.48%** in 2024.[1]

Figure 1 shows revenue-to-GDP ratios, broken down by tax and non-tax revenue, for ATI partner countries in 2023 and 2024. The data illustrate substantial differences in both the level and composition of government revenue. While tax revenue remained the dominant component in most partner countries, non-tax revenue accounted for a particularly large share of total revenue in some countries, notably Ecuador and Nigeria.

[1] Chad and Lesotho are excluded from the figures and calculations for ATI partner countries because they were not ATI partner countries during the 2024 reporting period and joined the initiative only subsequently.



Source: IMF World Revenue Longitudinal Database (WoRLD).

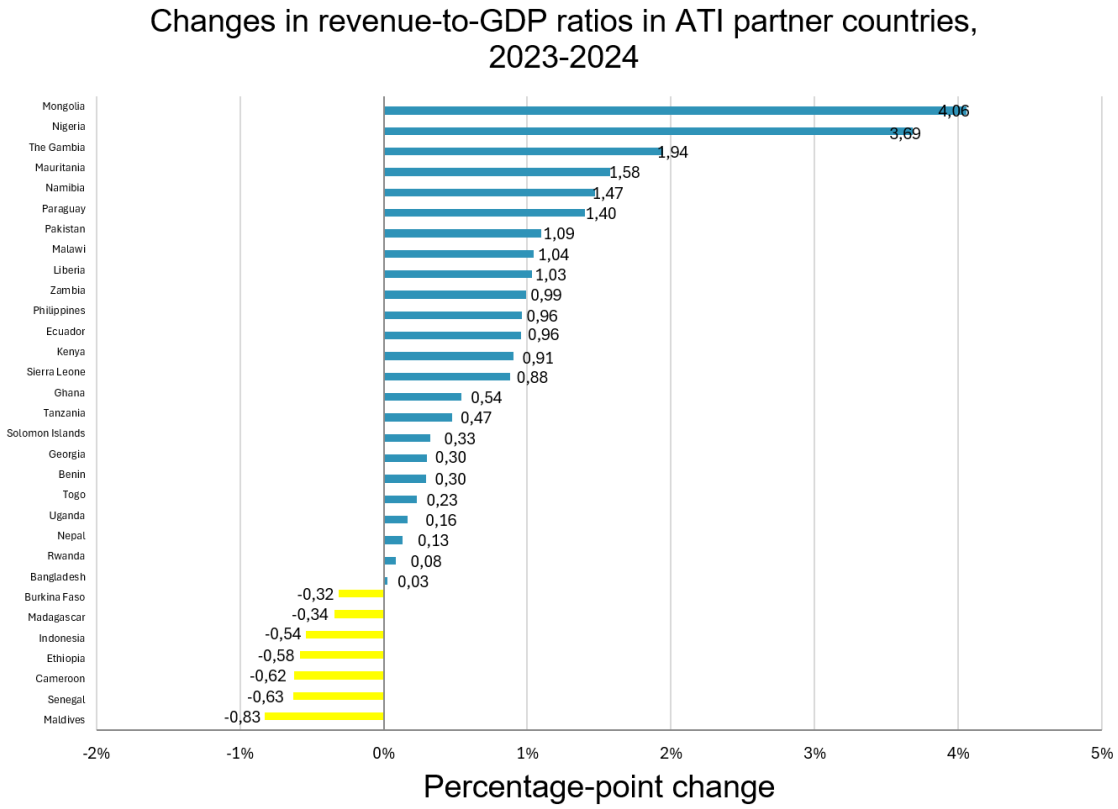
Figure 1: Revenue-to-GDP ratios in ATI partner countries, 2023 and 2024

Note: Chad and Lesotho are excluded because they were not part of the ATI partner-country sample for the 2024 reporting period. For Senegal, the 2024 non-tax revenue component is unavailable in the source data; Figure 1 therefore does not provide a complete decomposition of Senegal's total revenue for 2024.

Because the Government Revenue Dataset (GRD), used in previous ATI monitoring exercises, has been discontinued, this brief uses the IMF WoRLD as its principal revenue data source. While

the two sources generally show similar patterns, they do not produce identical results and in several cases even indicate changes in opposite directions. This underlines the need for caution when comparing results in this brief directly with figures published in earlier ATI monitoring exercises.

The 2024 data point to a clearer improvement in revenue mobilisation. Between 2023 and 2024, **24 of the 31 ATI partner countries recorded an increase in their revenue-to-GDP ratio**, while seven recorded a decrease. The average increase was **0.67 percentage points**. Mongolia recorded the largest increase, at **4.06 percentage points**, followed by Nigeria at **3.69 percentage points** and The Gambia at **1.94 percentage points**. Mauritania and Namibia also recorded increases of more than one percentage point. The largest declines were observed in the Maldives, Senegal, Cameroon, Ethiopia and Indonesia.



Source: International Monetary Fund (IMF) World Revenue Longitudinal Database (WoRLD).

Figure 2: Change in revenue-to-GDP ratios in ATI partner countries, 2023-2024

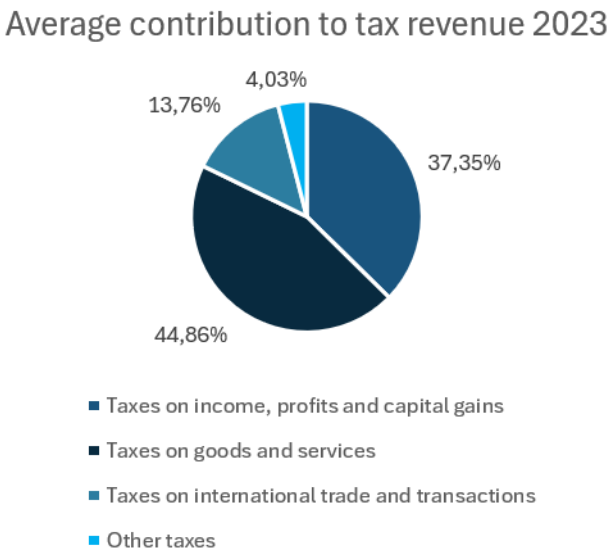
Note: Chad and Lesotho are excluded because they were not part of the ATI partner-country sample for the 2024 reporting period.

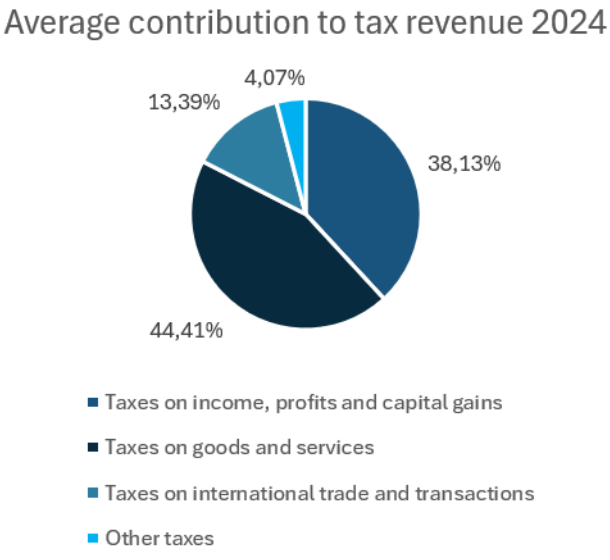
Moreover, ten partner countries - Benin, Georgia, Mongolia, Namibia, Nigeria, Sierra Leone, The Gambia, Togo, Uganda and Zambia - recorded increases in both 2022-2023 and 2023-2024,

based on IMF WoRLD data suggesting sustained improvement over the two-year period for this group.

Revenue composition

In terms of the composition of tax revenues, Figure 3 shows the average proportions of the four main categories of taxes for 2023 and 2024. In 2023, taxes on goods and services were the most important source of revenue for ATI partner countries, accounting for **44.86% of total tax revenue**. Taxes on income, profits and capital gains followed, contributing **37.35%**. Taxes on international trade and transactions made up **13.76%**, while other taxes comprised **4.03%**.





Source: International Monetary Fund (IMF) World Revenue Longitudinal Database (WoRLD).

Figure 3: Composition of tax revenue in ATI partner countries, 2023 and 2024

Note: The figure presents unweighted averages for a balanced sample of 30 ATI partner countries with complete tax-composition data in both 2023 and 2024. Chad and Lesotho are excluded because they were not part of the ATI partner-country sample for the 2024 reporting period. Lesotho joined the ATI in June 2026. Senegal is excluded because the required 2024 tax-composition data are incomplete. "Other taxes" include property taxes and taxes not elsewhere classified.

This distribution remained largely unchanged in 2024. Taxes on goods and services continued to constitute the largest source, making up **44.41% of total tax revenue**, while taxes on income, profits and capital gains accounted for **38.13%**. Taxes on international trade and transactions made up **13.39%**, while other taxes comprised **4.07%**.

Effective, efficient, and transparent revenue administration

The ATI Monitoring Framework also includes indicators addressing the efficiency, effectiveness and transparency of revenue administrations. For this Monitoring Brief, the available data provide information on two specific aspects: specialised administrative arrangements for high-net-worth individuals and the contribution of withholding taxes to total tax revenue. These indicators provide insights into particular features of revenue administration but should not be interpreted as a comprehensive assessment of administrative performance.

High-net-worth individuals

The ISORA data for 2024 indicate that nine ATI partner countries had established dedicated offices or programmes for high-net-worth individuals: Cameroon, Ecuador, Ghana, Indonesia, Kenya, Mongolia, Pakistan, Uganda and Zambia. No ISORA information was available for Senegal and Solomon Islands in 2024.[2]

Dedicated HNWI arrangements can help tax administrations address the complex compliance risks associated with taxpayers with substantial income or wealth. Their existence, however, does not in itself provide evidence on the effectiveness of HNWI taxation or on the overall progressivity of the tax system.

Withholding tax

Withholding tax refers to tax deducted at source from certain payments and remitted to the tax administration by the payer. The African Tax Outlook (ATO) provides data for African ATI partner

[2] For Senegal, a World Bank report published in 2024 noted that responsibility for HNWI compliance was handled across several departments and recommends establishing a dedicated HNWI unit. Source: World Bank, *Senegal Economic Update*, 2024.

countries on withholding tax as a share of total tax revenue. Comparable data for 2023 and 2024 are available for 12 ATI partner countries.

In 2024, Zambia had the highest share of withholding taxes in total tax revenue at **12.77%**, while Namibia had the lowest at **1.28%**. Malawi and Kenya also recorded relatively high shares, at **9.47% and 8.89%**, respectively.

Between 2023 and 2024, eight of the 12 countries recorded an increase in the share of withholding taxes in total tax revenues, while four recorded a decline. The largest increases were observed in **The Gambia and Liberia**, while **Ghana** recorded the largest decline. Senegal is not included in the comparison because no withholding-tax revenue observation is available for 2024.

Commitment 3

Commitment 3 of the ATI Declaration 2025 states:

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

The former ATI Declaration 2025 Monitoring Framework provides four indicators for measuring "coherent and coordinated policies" and two indicators for "tackling tax-related illicit financial flows".

For coherent and coordinated policies, there is one indicator targeting development partners. It measures their improvement in relation to the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS) minimum standards regarding harmful tax practices, treaty shopping, country-by-country-reporting (CbCR), and mutual agreement procedures. As sources, it uses the annual OECD BEPS peer review reports, as well as the Corporate Tax Haven Index (CTHI) Indicators 1, 5, 10, and 11 provided by the Tax Justice Network. The CTHI indicators are omitted from this analysis because the indicators used in previous monitoring exercises have either been discontinued or changed in a way that does not allow a consistent comparison.

On the partner countries' side, there are three indicators, largely focusing on transparency and parliamentary scrutiny of tax expenditures. These indicators measure how many ATI partner countries publish core tax expenditure data annually based on the Global Tax Expenditures Database (GTED) and how many ATI partner countries present information on all existing tax expenditures as part of the Executive's Budget Proposal, based on the Open Budget Survey (OBS) from the International Budget Partnership (IBP). The third indicator is based on a monitoring survey and will be omitted from the analysis. Since the development of the ATI Monitoring Framework, the Global Tax Expenditures Transparency Index (GTETI) was jointly launched by the Council on Economic Policies (CEP) and the German Institute of Development and Sustainability (IDOS).[3] It is also included in the present analysis.

[3] The GTETI is the first comparative assessment of tax expenditure reporting that covers countries worldwide. Building on the data collection and classification developed to construct the GTED, the GTETI

"Combatting tax-related IFFs" is measured by the engagement of ATI members in Automatic Exchange of Information (AEoI), Exchange of Information on Request (EoIR), and their performance regarding beneficial ownership registers and financial secrecy. For AEoI, the number of countries that are committed and signatories to the CRS Multilateral Competent Authority Agreement (CRS MCAA) and the number of activated relationships under MCAA are considered. For EoIR, the number of ATI members where the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters is in force and their overall compliance rating based on the assessment in peer reviews, round 2, are considered. For beneficial ownership, the Monitoring Framework draws on the Tax Justice Network (TJN)'s Financial Secrecy Index (FSI) indicators 3-6. As explained below, sufficiently recent and directly comparable TJN data are not available for the end-2024 assessment, and these indicators are therefore not reassessed in this brief.

Coherent and coordinated policies - ATI development partners

Harmful tax practices

BEPS Action 5 aims to combat harmful tax practices by introducing substantial activity requirements for preferential regimes and enhancing transparency frameworks through the exchange of certain tax rulings. Action 5 is one of the four BEPS minimum standards and is subject to annual peer review.

The latest peer review results show continued progress in addressing harmful tax practices. The OECD's 2024 peer review assessed 139 jurisdictions and found no outstanding recommendations for ATI development partners. In the previous monitoring exercise, one ATI development partner had one outstanding recommendation.

Treaty shopping

BEPS Action 6 addresses treaty shopping and other forms of treaty abuse and is also one of the four BEPS minimum standards. It requires jurisdictions to include an express statement against non-taxation or reduced taxation through treaty abuse and to adopt one of three approaches to address treaty shopping. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) has remained the principal instrument used by jurisdictions to implement the minimum standard, although participation in the MLI itself is not a requirement of the minimum standard.

The latest available peer review is the sixth peer review, covering implementation as of 31 May 2023 and published in 2024. No subsequent peer-review report covering implementation in

provides a systematic framework to rank countries according to the quality of their tax expenditure reporting. Countries are not compared according to the amount of revenue forgone they report, or to the many ways they use tax expenditures. Rather, they are assessed on five dimensions that provide a comprehensive and detailed picture of the quality and scope of TE reporting: (1) Public Availability, (2) Institutional Framework, (3) Methodology and Scope, (4) Descriptive TE Data, and (5) TE Assessment. More information on the methodology can be found here.

2024 was available at the time of preparing this Monitoring Brief. Since 2021, all ATI government development partners except the United States have been signatories to the MLI, representing 18 of the 19 government development partners.

The sixth peer review recorded 746 tax agreements compliant with the minimum standard out of 1,644 agreements across these 19 development partners, equivalent to 45.4%. The United States remained the only ATI development partner that had not signed the MLI and reported no agreements compliant with the minimum standard. Further country-level results are presented in Table 1 of the Annex.

Country-by-Country reporting

BEPS Action 13 requires large multinational enterprise (MNE) groups to provide tax administrations with information on the global allocation of their income, taxes and economic activity through Country-by-Country (CbC) reports. The Country-by-Country Multilateral Competent Authority Agreement (CbC MCAA) sets procedures for jurisdictions implementing BEPS Action 13 on the automatic exchange of CbC Reports on an annual basis. Apart from the United States, all ATI development partner countries are signatories to the CbC MCAA.

In line with the ATI Declaration 2025 Monitoring Framework, the analysis considers activated relationships under the CbC MCAA specifically from ATI development partners to ATI partner countries. Based on the available data, **119 such relationships were activated, compared with 115 reported in the 2023 ATI Monitoring Report and 35 in the 2020 baseline**. This represents an **increase of 84 relationships**, or 240%, compared with the 2020 baseline.

The activated relationships cover seven ATI partner countries: Indonesia and Nigeria, with 18 relationships each; Georgia, the Maldives and Pakistan, with 17 each; and Kenya and Senegal, with 16 each. The United States' bilateral CbC exchange relationship with Indonesia is not included in this total, as it is based on a bilateral competent authority agreement rather than the CbC MCAA.

Overall, the indicator therefore shows a substantial expansion of the network of CbC exchange relationships between ATI development partners and partner countries since the 2020 baseline, although access remains concentrated in a relatively small number of ATI partner countries.

Mutual Agreement Procedures

BEPS Action 14 aims to improve the effectiveness and timeliness of mechanisms for resolving disputes arising from the interpretation or application of tax treaties, including through the Mutual Agreement Procedure (MAP). It constitutes one of the four BEPS minimum standards and has previously been monitored by the ATI using the results of OECD peer reviews.

No sufficiently recent and comparable peer-review results are available to provide an updated assessment of ATI development partners under BEPS Action 14. While the OECD now publishes 2024 MAP statistics on case inventories, outcomes and resolution times, these operational data are not directly comparable with the peer-review indicator used in previous ATI monitoring exercises. The indicator is therefore not reassessed in this Monitoring Brief.

Coherent and coordinated policies - ATI partner countries

Tax expenditure transparency

Governments often use tax exemptions, waivers, deductions, credits and other preferential tax treatments to pursue a range of policy objectives, such as attracting investment, promoting specific economic sectors or supporting particular groups. The tax revenues foregone through these preferential measures are referred to as 'tax expenditures' (TEs). While tax expenditures can support legitimate policy objectives, they can also result in significant revenue losses and may create unintended economic distortions if they are not carefully designed, monitored and evaluated. Transparent and comprehensive reporting on tax expenditures is therefore essential to enable effective parliamentary and public scrutiny, assess whether tax incentives are achieving their intended objectives, and inform evidence-based decisions on their introduction, continuation or reform.

The performance of the relevant indicators on tax expenditure transparency and parliamentary scrutiny is presented in Table 2 of the Annex. Two ATI partner countries, Georgia and Tanzania, have improved the level of detail provided in their tax expenditure reports by introducing more disaggregated data. Mauritania and Liberia have improved the frequency of their reporting to 'regular', although Liberia's reported information became less detailed, moving from more disaggregated data to overall estimates.

Sixteen ATI partner countries improved their position in the Global Tax Expenditures Transparency Index (GTETI) compared with the previous assessment. Indonesia achieved the highest ranking among ATI partner countries and ranked first globally, representing a particularly significant achievement in strengthening tax expenditure transparency. At the other end of the ranking, a few ATI partner countries continue to score among the lowest globally, including Paraguay (107th), Mongolia (105th) and Bangladesh (108th). Bangladesh's relatively low ranking should, however, be considered in light of its recent progress: the country only recently began publishing tax expenditure information and is currently in its second year of reporting.

In terms of parliamentary scrutiny, Indonesia has improved its performance since 2023, with core information now provided for all tax expenditures. By contrast, Mongolia and Senegal have experienced a decline. Mongolia had made progress in recent years by providing all core elements for all tax expenditures, but the latest assessment shows a deterioration, with only some core elements and/or information on some tax expenditures now being presented. Senegal has seen a more significant decline, with no tax expenditure information currently presented in the report submitted to parliament.

The ATI has supported partner countries in strengthening tax expenditure transparency and governance through a series of regional workshops and continued peer exchange. Between July 2022 and May 2024, the ATI, together with the Council on Economic Policies (CEP) and the German Institute of Development and Sustainability (IDOS), organised six regional workshops across West Africa, East Africa and Asia, bringing together officials from ministries of finance,

revenue authorities and parliaments. Building on these workshops, the ATI and the Tax Expenditures Lab launched a Community of Practice on Tax Expenditures in October 2024 to provide a regular platform for exchanging experiences on tax expenditure estimation, reporting, evaluation and reform. Two meetings were held before the end of 2024, featuring country experiences including those of Liberia, Indonesia and Benin. These activities complement the progress in tax expenditure reporting identified above, while the monitoring data do not in themselves establish a direct causal link between ATI support and individual country improvements.

Combatting tax-related illicit financial flows (IFFs)

Tackling illicit financial flows (IFFs) is critical to strengthening DRM. International efforts to combat IFFs have evolved significantly over the past decade through strengthened international standards on tax transparency and the exchange of information, including Exchange of Information on Request (EoIR) and Automatic Exchange of Information (AEoI) for tax purposes. The ATI Monitoring Framework complements these indicators by using information on the availability of beneficial ownership registers to assess progress in strengthening transparency and addressing IFFs.

Automatic exchange of Information (AEoI)

AEoI refers to the systematic and periodic cross-border exchange of information by tax administrations, including information on financial accounts held by individuals and entities such as corporations and trusts. Under the Common Reporting Standard (CRS), financial institutions in participating jurisdictions collect information on financial accounts held by non-residents and report it to their domestic tax authorities. The tax authorities then exchange the relevant information automatically with the tax authorities of jurisdictions in which the account holders are tax resident. The CRS is therefore an important tool for increasing tax transparency and combating cross-border tax evasion.

The ATI Monitoring Framework tracks adherence to the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (CRS MCAA), which provides the legal and administrative framework for the automatic exchange of CRS information between participating jurisdictions.

As in the previous ATI Monitoring Report, 18 of the 19 ATI government development partners were signatories to the CRS MCAA. At the end of 2024, 13 of the 31 ATI partner countries in the end-2024 sample were signatories, compared with 11 of 33 partner countries recorded in the 2023 Monitoring Report. Because ATI membership changed between the two monitoring exercises, these totals should not be interpreted as a directly comparable change in the share of partner countries participating in the CRS MCAA.

Among the ATI partner countries, eight had activated exchange relationships under the CRS MCAA by the end of 2024: Ecuador (103), Georgia (55), Ghana (101), Indonesia (113), Kenya (88), Maldives (91), Nigeria (102) and Pakistan (94), amounting to 747 activated relationships in total. The remaining five signatories in the end-2024 ATI sample were Cameroon, Liberia,

Rwanda, Senegal and Uganda. Rwanda and Senegal were scheduled to start exchanges in 2025, while Cameroon was scheduled for 2026. Liberia and Uganda had earlier intended first exchange dates, in 2020 and 2023 respectively; their absence from the activated-relationship data should therefore not be interpreted as evidence that they had not undertaken CRS exchanges. Kenya is a special case: although 88 relationships were activated by the end of 2024, its first actual CRS exchange took place in January 2025 following technical delays.

Exchange of Information on Request (EoIR)

EoIR refers to the exchange of relevant information between tax authorities in response to a specific request from one jurisdiction to another. Such requests may concern, for example, ownership and identity information, accounting records, or banking information relevant to a tax investigation or assessment.

The Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters provides one of the key international legal frameworks for EoIR. At the end of 2024, the Convention was in force in 18 ATI government development partners and 19 ATI partner countries. It had been signed but was not yet in force in four further ATI members: the United States, Madagascar, the Philippines and Togo. Nine ATI partner countries had not signed the Convention by the end of 2024. Participation in the Convention provides a legal basis for international administrative cooperation, including EoIR, but does not in itself determine a country's level of compliance with the EoIR standard. This is assessed separately by the OECD Global Forum through its peer review process. Based on peer-review results applicable at the end of 2024, four ATI development partners were rated 'Compliant', while 26 ATI members were rated 'Largely Compliant', comprising 15 development partners and 11 partner countries. Two partner countries were rated 'Partially Compliant'. Additional information on the individual EoIR ratings and Convention status is provided in Table 4 of the Annex.

Other ATI partner countries had either not yet undergone a full peer review or had completed only Phase 1 of the review process and therefore did not have an overall compliance rating.

Recent OECD Global Forum reporting provides illustrative examples of how exchange-of-information frameworks are being used in practice by ATI partner countries. The *Tax Transparency in Africa 2025* report notes that Kenya increased the number of outbound EOI requests from 264 in 2023 to 968 in 2024, while information received through EoIR contributed to the identification of EUR 62.3 million in additional revenue in 2024. The same report highlights Nigeria's operational use of the Common Reporting Standard in 2024, including exchanges with 76 jurisdictions, receipt of information on 448,565 financial accounts, and onsite CRS compliance audits of 40 financial institutions. In Asia, the *Tax Transparency in Asia 2025* report presents an Indonesian transfer-pricing case in which information obtained through EoIR enabled adjustments resulting in approximately EUR 1.9 million in additional tax revenue. Taken together, these examples illustrate the practical use of international exchange-of-information frameworks to support tax audits, strengthen compliance monitoring and help tax administrations identify additional revenue.

Beneficial ownership

The latest directly comparable Tax Justice Network data available for the beneficial ownership indicators used in the ATI Monitoring Framework relate to 2022. A review of the current TJN Data Portal found that the relevant underlying variables continue to be reported with a 2022 observation year, while the structure of the Financial Secrecy Index indicators has changed in subsequent releases.

As no sufficiently recent and directly comparable data are available to assess the position at the end of 2024, beneficial ownership transparency is not reassessed in this Monitoring Brief. The same limitation applies to the bearer-shares indicator, for which the latest directly comparable TJN observations also relate to 2022.

Conclusion

This Monitoring Brief provides an interim assessment of developments during the 2024 reporting year under the ATI Declaration 2025. By drawing on a subset of the indicators in the ATI Declaration 2025 Monitoring Framework, it does not capture developments across all areas of the Declaration. The analysis focuses on Commitments 1 and 3, for which sufficiently reliable and comparable data were available, while Commitments 2 and 4 are not assessed in this brief.

The indicators examined under Commitment 1 point to an overall improvement in domestic revenue mobilisation among ATI partner countries. Between 2023 and 2024, 24 of the 31 partner countries included in the analysis recorded an increase in their revenue-to-GDP ratio, while seven recorded a decrease, with an average country-level increase of 0.67 percentage points. The composition of tax revenue remained broadly stable, with taxes on goods and services and taxes on income, profits and capital gains continuing to account for the largest shares of tax revenue. ISORA data further show that nine ATI partner countries reported dedicated offices or programmes for high-net-worth individuals in 2024. In terms of withholding tax, eight of the 12 countries with comparable data recorded an increase in its share of total tax revenue between 2023 and 2024.

Under Commitment 3, the available indicators show progress in several areas of tax transparency and international tax cooperation, although developments are uneven and some indicators could not be updated. Within the scope of the latest OECD Action 5 peer review, no ATI development partner had an outstanding recommendation on harmful tax practices. Implementation of the BEPS Action 6 minimum standard on treaty abuse continued, while 119 activated CbC MCAA relationships were identified from ATI development partners to ATI partner countries, compared with 35 at the 2020 baseline. On tax expenditure transparency, 16 ATI partner countries improved their position in the Global Tax Expenditures Transparency Index compared with the previous assessment. Participation in international exchange-of-information frameworks also continued to expand, although access to activated exchange relationships remains concentrated among a smaller group of partner countries.

At the same time, the monitoring exercise highlights important data and comparability limitations. No sufficiently recent and comparable information was available to reassess

beneficial ownership transparency or bearer shares, while the Mutual Agreement Procedure indicator could not be updated on a basis comparable with previous monitoring exercises. The transition from the discontinued Government Revenue Dataset to IMF WoRLD also requires caution when comparing revenue results directly with earlier ATI monitoring publications.

Overall, the findings point to continued progress in several areas covered by the ATI Declaration 2025, while also showing considerable variation across countries and indicators. The forthcoming 2025 ATI Monitoring Report, scheduled for publication in 2027, will provide the final comprehensive assessment under the ATI Declaration 2025 and will also help establish the basis for future monitoring under the Seville Declaration on Domestic Revenue Mobilisation.

Annexes

Annex 1 – Table 1. BEPS Action 6 Agreements Compliance Overview in ATI development partner countries

Country	*Number of tax agreements*	*Number compliant with minimum standard (Action 6 BEPS)*	*% compliant*
Australia	45	29	64%
Belgium	95	55	58%
Canada	94	50	53%
Denmark	71	41	58%
Finland	74	48	65%
France	120	59	49%
Germany	94	12	13%
Ireland	74	55	74%
Italy	103	4	4%
Korea	94	57	61%
Luxembourg	84	62	74%
Netherlands	94	59	63%
Norway	84	26	31%
Slovakia	70	41	59%
Slovenia	60	42	70%
Sweden	83	9	11%
Switzerland	108	24	22%
United Kingdom	132	73	55%
United States	65	0	0%
Total	**1,644**	**746**	**45.4%**

Source: OECD, BEPS Action 6 – Sixth Peer Review Report, published in 2024. Note: The figures reflect implementation of the BEPS Action 6 minimum standard as of 31 May 2023.

Annex 2 – Table 2. Overview of Tax Expenditure Reporting Transparency in ATI Partner Countries

Country	*First year with data*	*Number of years reported*	*Type of data provided*	*Regularity of reporting*	*Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?*	*GTETI Rank*
Bangladesh	2021	2	Somewhat disaggregated	NA	Yes, information is presented, but it excludes some core elements or some tax expenditures.	108
Benin	2008	15	Provision Level	Irregular	Yes, information is presented, but it excludes some core elements or some tax expenditures.	8
Burkina Faso	2015	9	Overall Estimates	Regular	No, information related to tax expenditures is not presented.	26
Cameroon	2015	9	Overall Estimates	Regular	No, information related to tax expenditures is not presented.	31
Ecuador	2005	17	Provision Level	Irregular	Not assessed in OBS 2025.	13
Ethiopia	2017	5	Somewhat disaggregated	Irregular	No, information related to tax expenditures is not presented.	56
Georgia	2018	6	Very disaggregated	NA	Not assessed in OBS 2025.	28
Ghana	2017	8	Overall Estimates	NA	No, information related to tax expenditures is not presented.	63
Indonesia	2016	9	Provision Level	Regular	Yes, the core information is presented for all tax expenditures.	1
Kenya	2017	7	Somewhat disaggregated	Regular	No, information related to tax expenditures is not presented.	52
Liberia	2018	4	Somewhat disaggregated	Regular	Not assessed in OBS 2025.	65
Madagascar	2015	9	Overall Estimates	Regular	No, information related to tax expenditures is not presented.	75
Malawi	-	-	-	-	No, information related to tax expenditures is not presented.	-
Maldives	2019	5	Somewhat disaggregated	NA	Not assessed in OBS 2025.	56

Country	*First year with data*	*Number of years reported*	*Type of data provided*	*Regularity of reporting*	*Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?*	*GTETI Rank*
Mauritania	2013	9	Overall Estimates	Regular	No, information related to tax expenditures is not presented.	34
Mongolia	2013	12	Overall Estimates	Regular	Yes, information is presented, but it excludes some core elements or some tax expenditures.	105
Namibia	-	-	-	-	No, information related to tax expenditures is not presented.	-
Nepal	-	-	-	-	Yes, information is presented, but it excludes some core elements or some tax expenditures.	-
Nigeria	2019	6	Overall Estimates	Regular	No, information related to tax expenditures is not presented.	68
Pakistan	2003	21	Provision Level	Regular	Yes, information is presented, but it excludes some core elements or some tax expenditures.	30
Paraguay	2013	12	Overall Estimates	Regular	Not assessed in OBS 2025.	107
Philippines	2012	11	Somewhat disaggregated	Regular	Yes, information is presented, but it excludes some core elements or some tax expenditures.	79
Rwanda	2018	6	Provision Level	Regular	No, information related to tax expenditures is not presented.	40
Senegal	2008	14	Somewhat disaggregated	Irregular	No, information related to tax expenditures is not presented.	61
Sierra Leone	2017	7	Somewhat disaggregated	Regular	Yes, information is presented, but it excludes some core elements or some tax expenditures.	73
Solomon Islands	-	-	-	-	Not assessed in OBS 2025.	-
Tanzania	2000	24	Somewhat disaggregated	Regular	Yes, information is presented, but it excludes some core elements or some tax expenditures.	93

Country	*First year with data*	*Number of years reported*	*Type of data provided*	*Regularity of reporting*	*Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?*	*GTETI Rank*
The Gambia	-	-	-	-	No, information related to tax expenditures is not presented.	-
Togo	2019	5	Overall Estimates	Regular	No, information related to tax expenditures is not presented.	43
Uganda	2017	7	Provision Level	Regular	No, information related to tax expenditures is not presented.	37
Zambia	2022	2	Provision Level	-	No, information related to tax expenditures is not presented.	72

Source: Global Tax Expenditures Database (GTED); International Budget Partnership, Open Budget Survey 2025; Global Tax Expenditures Transparency Index (GTETI). **Note:** The indicators draw on the latest available observations from the respective sources and therefore do not necessarily refer to the same reporting year. Chad and Lesotho are excluded because they were not part of the ATI partner-country sample for the 2024 reporting period.

Annex 3 – Table 3. Automatic Exchange of Information (AEoI) in ATI partner countries, end-2024

Country	Signed CRS MCAA	Year of signature	Activated exchange relationships under the CRS MCAA
Bangladesh	No	–	–
Benin	No	–	–
Burkina Faso	No	–	–
Cameroon	Yes	2024	–
Ecuador	Yes	2018	103
Ethiopia	No	–	–
Georgia	Yes	2022	55
Ghana	Yes	2015	101

Country	Signed CRS MCAA	Year of signature	Activated exchange relationships under the CRS MCAA
Indonesia	Yes	2015	113
Kenya	Yes	2021	88
Liberia	Yes	2018	–
Madagascar	No	–	–
Malawi	No	–	–
Maldives	Yes	2021	91
Mauritania	No	–	–
Mongolia	No	–	–
Namibia	No	–	–
Nepal	No	–	–
Nigeria	Yes	2017	102
Pakistan	Yes	2017	94
Paraguay	No	–	–
Philippines	No	–	–
Rwanda	Yes	2023	–
Senegal	Yes	2024	–
Sierra Leone	No	–	–

Country	Signed CRS MCAA	Year of signature	Activated exchange relationships under the CRS MCAA
Solomon Islands	No	–	–
Tanzania	No	–	–
The Gambia	No	–	–
Togo	No	–	–
Uganda	Yes	2021	–
Zambia	No	–	–

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes. **Note:** The table reflects CRS MCAA signature status and activated exchange relationships for ATI partner countries in the 2024 reporting sample. Chad and Lesotho are excluded because they were not part of the ATI partner-country sample for the 2024 reporting period. "–" in the activated relationships column indicates that no relationship count was identified in the dataset used for this assessment and should not be interpreted as evidence that no CRS exchanges took place.

Annex 4 - Table 4. EoIR Peer-Review Ratings and Convention Status of ATI Members, end-2024

Country	ATI category	Convention status at end-2024	EoIR peer-review status/rating	Year of latest applicable peer review
Australia	Development partner	In force	Largely Compliant	2017
Belgium	Development partner	In force	Largely Compliant	2018
Canada	Development partner	In force	Largely Compliant	2017
Denmark	Development partner	In force	Largely Compliant	2017
Finland	Development partner	In force	Largely Compliant	2022

Country	ATI category	Convention status at end-2024	EoIR peer-review status/rating	Year of latest applicable peer review
France	Development partner	In force	Compliant	2018
Germany	Development partner	In force	Largely Compliant	2017
Ireland	Development partner	In force	Compliant	2017
Italy	Development partner	In force	Compliant	2017
Korea	Development partner	In force	Largely Compliant	2020
Luxembourg	Development partner	In force	Largely Compliant	2019
Netherlands	Development partner	In force	Largely Compliant	2019
Norway	Development partner	In force	Compliant	2017
Slovak Republic	Development partner	In force	Largely Compliant	2020
Slovenia	Development partner	In force	Largely Compliant	2022
Sweden	Development partner	In force	Largely Compliant	2024
Switzerland	Development partner	In force	Largely Compliant	2020
United Kingdom	Development partner	In force	Largely Compliant	2018
United States	Development partner	Signed, not yet in force	Largely Compliant	2018
Bangladesh	Partner country	Not signed	Not reviewed	–
Benin	Partner country	In force	Not yet reviewed	–
Burkina Faso	Partner country	In force	Largely Compliant	2016

Country	ATI category	Convention status at end-2024	EoIR peer-review status/rating	Year of latest applicable peer review
Cameroon	Partner country	In force	Largely Compliant	2024
Ecuador	Partner country	In force	Largely Compliant	2024
Ethiopia	Partner country	Not signed	Not reviewed	–
Georgia	Partner country	In force	Largely Compliant	2024
Ghana	Partner country	In force	Partially Compliant	2018
Indonesia	Partner country	In force	Largely Compliant	2018
Kenya	Partner country	In force	Largely Compliant	2024
Liberia	Partner country	In force	Partially Compliant	2020
Madagascar	Partner country	Signed, not yet in force	Not yet reviewed	–
Malawi	Partner country	Not signed	Not reviewed	–
Maldives	Partner country	In force	Phase 1 only	2022
Mauritania	Partner country	In force	Phase 1 only	2023
Mongolia	Partner country	In force	Not yet reviewed	–
Namibia	Partner country	In force	–	–
Nepal	Partner country	Not signed	Not yet reviewed	–
Nigeria	Partner country	In force	Largely Compliant	2023
Pakistan	Partner country	In force	Largely Compliant	2023

Country	ATI category	Convention status at end-2024	EoIR peer-review status/rating	Year of latest applicable peer review
Paraguay	Partner country	In force	Phase 1 only	2023
Philippines	Partner country	Signed, not yet in force	Largely Compliant	2018
Rwanda	Partner country	In force	Phase 1 only	2024
Senegal	Partner country	In force	Largely Compliant	2024
Sierra Leone	Partner country	Not signed	Not yet reviewed	–
Solomon Islands	Partner country	Not signed	Not reviewed	–
Tanzania	Partner country	Not signed	Phase 1 only	2021
The Gambia	Partner country	Not signed	Not reviewed	–
Togo	Partner country	Signed, not yet in force	Not reviewed	–
Uganda	Partner country	In force	Largely Compliant	2024
Zambia	Partner country	Not signed	Not yet reviewed	–

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes. **Note:** The table reflects the status of the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters and applicable EoIR peer-review ratings as of end-2024.

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