

Report on the 10th meeting of ATI Consultative Group (CG) 4

The role of accountability stakeholders from FfD4 to the new ATI Seville Declaration on DRM

Date: 25 November 2025 | 15:00-16:00 CET | Virtual

Participants: Abdoulaye Wone (DGI, Senegal), Alana Foley (DFAT, Ireland), Adriamora Lala Herisoa Nirina (DGI, Madagascar), Juan Carlos Campuzano Sotomayor (SRI, Ecuador), Heather Curran (GAC, Canada), Eva Horvathova (MoF, Slovak Republik), Jenny Lah (TAI Collaborative), Joseph Stead (OECD), Karlo Adriano (DOF, Philippines), Michael Jarvis (TAI Collaborative), Sally Torbert (IBP), Jan-Petter Holtedahl (Norad, Norway), Leila Kituyi (ATAF), Mbaigedem Djeguerboua (Chad), Yakoubou Moussa (DGI, Benin), Altayesh Taddese Terefe, Irene Reguilon del Peso, Nikola Djuric, Sonia Jurado, Tais Chartouni Rodrigues (ATI Secretariat)

Agenda:

1. Welcome and presentation of agenda (incl. brief round of introduction)
2. Presentation of the draft work plan (2025-2030) and proposal for upcoming activities for CG4 in 2026
3. Open dialogue on the draft work plan and collection of concrete ideas and activities for 2026
4. AOB, next steps, and closing remarks

Meeting Report

The co-coordinator of ATI Consultative Group 4, Jan-Petter Holtedahl (Norad), opened the meeting, welcomed the participants, and presented the agenda. A round of introductions followed.

Altayesh Taddese Terefe (ATI Secretariat) then initiated the first agenda item and presented the proposed workstreams and activities for Action 4. Based on the discussions held during the 2025 ATI General Assembly in Addis Ababa, the Group's work will be organised along the following six workstreams:

- **Workstream 1 (Monitoring of ATI Action 4):** It will monitor the progress made by ATI members towards Action 4 of the new Seville Declaration on DRM.
- **Workstream 2 (Building tax morale and social contract):** It will focus on building the capacity of accountability stakeholders to strengthen the social contract. Some activities in this workstream include continue the dissemination of the [ATI Pocket Guide on tax expenditures governance for policymakers](#); organising webinars and other formats to share experiences on strategies to link the revenue and spending sides of public finance, etc.
- **Workstream 3 (Strengthening taxpayer education):** Recognising taxpayers/citizen as key accountability stakeholders, it will build citizens' knowledge of tax matters. Some activities include exchange of experiences on taxpayer education strategies; develop learning materials which make tax issues accessible to the general public, etc.
- **Workstream 4 (Transparency and accountability in tax administrations):** It will focus on the role of governments in enhancing the engagement of accountability stakeholders and their

commitment to involving citizens and other DRM accountability actors in different tax/budget processes. Suggested activities include webinars and other events to share knowledge on innovative approaches and instruments to strengthen tax compliance.

- **Workstream 5 (Digitalisation and strengthening transparency and accountability in tax administration):** It will promote the use of digital tools to improve accountability and transparency in tax and revenue matters. Some activities include peer-exchange community on digitalisation of tax administrations; webinars and other events to share experiences on innovative digital tools and instruments, etc.
- **Workstream 6 (Synergies across ATI consultative groups):** This workstream will continue identifying collaboration with the other consultative groups.

The ATI Secretariat's presentation concluded with a proposal for concrete activities and products to develop for 2026. The meeting presentation can be accessed [here](#).

Open discussion: during the open dialogue, the second co-coordinator of ATI Consultative Group 4, Sally Torbert (IBP), invited participants to share their comments/suggestions on the draft work plan and collected further ideas and activities for 2026. A summary of the inputs is as follows:

- Leila (ATAF): Highlighted key priorities from ATAF's perspective, including tax expenditures, promoting accountability in both revenue collection and budget implementation, and strengthening taxpayer education. Regarding tax expenditures, she suggested collaborating with the APNIFTT parliamentary network coordinated by TJNA.
- Joseph (OECD): Provided an overview of OECD's work on taxpayer education and encouraged further dissemination of existing materials, complemented by country examples. He referred to OECD's research on public perceptions of taxation, noting recent findings that show that in countries where citizens struggle to understand information provided by tax authorities, they are substantially less likely to trust the tax system. This research could help identify drivers of trust. He expressed interest in supporting the Group to further deepen this discussion.
- Juan Carlos (Ecuador): Emphasised the importance of addressing informality. In developing countries such as Ecuador, high levels of informality and significant tax needs make citizen training and tax education particularly relevant.
- Jenny (TAI): Highlighted the importance of linking revenue and expenditure, bringing an "ecosystem approach" that connects oversight institutions. She noted complementarities with the fiscal ecosystems approach, and the role of Supreme Audit Institutions (SAIs) working with parliaments and the media. She also suggested exploring collaboration with the Seville Platform for Action on strengthening tax expenditure transparency.
- Abdoulaye (Senegal): Thanked the group and agreed on the importance of strengthening tax expenditure transparency, including improving evaluation and assessing their impact on accountability and fairness. He also agreed with the need to address the informal sector and to develop tools to better understand its potential contribution to domestic revenue mobilisation.
- Joseph (OECD): Mentioned the relevance of promoting webinars as part of the Group's workplan—an inexpensive tool with high visibility that enables showcasing good practices, gathering examples, and generating substantial inputs for future work.

- Leila (ATAF): Agreed with Joseph and stressed the value of collecting country cases to understand where countries stand. These could serve as the basis for a pocket handbook, case studies, and opportunities for networking.

The Group members also shared interesting materials and reports with respect to the above-mentioned topics:

- https://www.oecd.org/en/publications/2024/12/public-trust-in-tax-2024-latin-america-and-beyond_84e1... - and in Spanish - <https://www.oecd.org/es/publications/la-confianza-publica-en-los-impuestos-2024-america-latina-y-ma...>
- Public Trust in Tax 2024 – Latin America and Beyond Coalition on TE: <https://www.taxexpenditures.org/2025/07/07/ffd4-seville-initiative-a-coalition-on-tax-expenditures-reform-to-strengthen-public-finances/>
- 2021 report by IDInsight on civil society roles in tax, including tax payer education: <https://www.idinsight.org/publication/civil-society-engagement-in-facilitating-tax-policy/>
- Work on taxpayer education - https://www.oecd.org/en/publications/2021/11/building-tax-culture-compliance-and-citizenship_ad2a36... and the initial report - https://www.oecd.org/en/publications/building-tax-culture-compliance-and-citizenship_9789264205154-... (both available in English, French and Spanish)
- Evaluating Tax Expenditures: A Framework for Civil Society Researchers: <https://internationalbudget.org/publications/evaluating-tax-expenditures-framework-for-civil-societ...>
- A Quick Guide to Researching Tax Expenditures in Latin America: <https://internationalbudget.org/publications/researching-tax-expenditures-in-latin-america-guide/>
- Tax Expenditures and Inequality in Latin America: <https://internationalbudget.org/publications/tax-expenditures-and-inequality-latin-america/>

Under the last agenda item – AOB, next steps, and closing remarks, Jan-Petter Holtedahl (Norad) invited ATI Partner Countries (PCs) to volunteer as the third co-coordinator of CG4. The ATI Secretariat emphasised the importance of having a PC co-coordinator in terms of identifying the needs and priorities of ATI PCs in the design and implementation of activities and products. The ATI Secretariat will follow up with ATI members on that point. As a closing point, the Group agreed to meet three times in 2026 with meetings planned for March, May/June or September, and October/November.

The ATI Secretariat will get in touch with members who expressed interest in contributing to the various activities proposed.