

ATI Consultative Group 1 meeting

Meeting information

Date: 27 November 2025

Time: 13h00-14h30 (CET)

Participants: Abdoulaye Wone (Senegal), Albert Ndahimana (Rwanda), Alexandra Readhead (IISD), Andriamora Lala Herisoa Nirina (Madagascar), Henrik Lund (Sweden), Henrique Alencar (Oxfam), Eva Horvathova (Slovakia), Jonas Nyrop Henriques (Denmark), Loide Hamutumwa (Namibia), Nkombo Beene Mwiinga (Zambia), Evaristo Mwale (Zambia), Elysee Nyuzwenimana Rwanda), Carla Chamorro (Ecuador), Koffi Ahiakpor (Togo)

ATI Secretariat: Altayesh Terefe, Taís Chartouni Rodrigues, Sonia Jurado Jaime, Nikola Djuric, Irene Reguilón

Agenda points

1. Welcome and introduction

On behalf of the ATI Secretariat, Nikola Djuric opened and moderated the meeting.

2. Presentation of draft 2026 work plan

Workstreams derived from discussions at the 2025 ATI General Assembly:

Monitoring of Action 1: Regular monitoring of progress towards Action 1 of the Seville Declaration on DRM

Revenue administration and policy

Tax Gap

- Continuation of the ATI Tax Gap Community of Interest
- Further development of the Tax Gap toolkit with UNU-WIDER; focus on dissemination, adoption in partner countries, and potential expansion.
- Production of a regular report with IMF monitoring the state of tax gap estimation and compliance.

Forecasting

- Statistical tool for budgeting VAT refunds to be piloted by partner countries (with IMF support).
- Capacity-building measure on revenue forecasting for partner countries (PCs)

Digitalisation of RA

- Online meeting series on data and statistics
- Online peer-to-peer exchange on “data works”

Institutional reform and cooperation

- Online lecture series on RA modernisation
- Meeting series on compliance and administration

Equitable taxation

Gender-responsive taxation

- P2P exchanges on designing and administering gender-responsive tax regimes
- Capacity-building on gender-disaggregated data collection

Informality

- Webinars on informality
- Knowledge product to understand the allegedly ‘untaxed’ population and trade-offs in terms of their inclusion in the tax net.

Wealth taxation

- Collaboration on identifying knowledge gaps and good practices in ATI countries.

Environmental taxation

- Knowledge product, guide on choosing the right policy mix when introducing environmental taxes

Collaboration with the Global Solidarity Levies Task Force (GSLTF)

- Online events and workshops

Tax and climate

- Webinars with tax and climate specialists
- Workshops on carbon market trading and taxation

3. Discussion on draft 2026 work plan

Members were asked to provide feedback to the draft work plan and hold an open dialogue about potential additional products and areas of engagement for 2026.

Environmental taxation

- **IISD** confirmed strong interest in contributing to the environmental taxation workstream. Potential activities and collaborations: 1. A **carbon pricing training** course-online or in person- (covering design, revenue use, implementation, and enabling fiscal policy conditions), accompanied by IISD's carbon pricing and fiscal diagnostic tool; 2. A **webinar/short online workshop on green tax incentives and fossil fuel subsidy reform**, linked to their [recent report](#) and ongoing work under the Global Subsidies Initiative (*potential for these webinars to take pace in the 2nd half of 2026 to early 2027*); 3. Knowledge product with the continued collaboration with the **GSLTF**, including inputs to an upcoming report on implementing aviation and shipping levies and assessing their implications for ATI member countries.

IISD also highlighted ATI's potential role in bridging the gap between the taxation and climate communities.

- **Senegal** suggested having a concrete model for the implementation of carbon taxes.
- **Namibia** supported the work with the GSLTF and expressed interest to participate in the activity.
- **Zambia** noted the interest to take part of the carbon pricing activity.

Gender-responsive taxation

- **Oxfam** noted the importance of a broader approach to tax and gender beyond disaggregated data. This was echoed by Denmark. Oxfam can offer **methodologies for gender and taxation research** tailored to country contexts.
- **Namibia** mentioned their work with ATAF on gender-responsive taxation, noting strong national engagement by NRA's Commissioner.

Tax gap analysis

- **Namibia** began work on tax gap estimation and will publish their data next year.
- **Zambia** welcomed the presentation, suggested updates of VAT and CIT tax gap studies, showing special interest on the revenue forecasting for the VAT refund with a statistical tool and expressed willingness to collaborate on further work on tax gap.

Wealth and HNWI's taxation

- **Denmark** noted that it is key to deliver on taxation of HNWI's (highlighting it is the most sensitive topic in international tax discussions). Noted ATI can play an important role in **advocacy and information**: suggested to understand the perspectives and provide analysis that can be used for countries, for instance to provide inputs to make informed decisions for countries who do not want to tax HNWI's and help them deliver some evidence and research.
- **IISD** suggested exploring less politically sensitive approaches, such as **property taxation** or **capital gains** tax reforms, and noted that ICTD has relevant expertise on property taxes.

- **Senegal** commented on the importance of the methods for collecting information and utilising available data to mobilise domestic resources in the land and property sector.

Informality

- **Oxfam** suggested a product to strengthen financial and **fiscal literacy** with regards to populations considered “untaxed,” noting evidence that many are in fact taxed more heavily than assumed.
- **Senegal** proposed to deepen the knowledge of the economic aspects and potential tax frameworks that could be applied to informal segments.

Natural resource taxation

- **Namibia** requested support on **petroleum-related taxation**.
- **IISD** proposed opening its annual **international tax and mining training course** (co-organised with OECD and regional partners) to ATI members and a **webinar on tax policy for value addition of critical minerals**. For petroleum taxation, suggested involving the Natural Resource Governance Institute and EITI.

UN Framework Convention on International Tax Cooperation

- **Rwanda** mentioned the different interpretations within the Africa Group and suggested ATI could support **capacity building** for a shared understanding. For instance organising seminars or discussions to help them on decision making.
- **IISD** noted it is contributing to the UN Tax Convention process, has published a roadmap on protocols, is drafting a paper on dispute settlement, and is organising a meeting with negotiators in February in NYC.

Other

- **Senegal** noted the interest to exchange best practices in domestic revenue mobilisation matters, with focus on digitalisation, the taxation of the digital economy and taxation of gambling.

4. Confirmation of CG1 co-coordinators

- Confirmed: Nkombo Mwiinga (Zambia), Henrik Lund (Sweden), Henrique Alencar (Oxfam). The co-coordinators introduced themselves to meeting participants.
- Invitations remain open for additional co-coordinators from the partner countries.

5. AOB

- Members were encouraged to provide feedback on the Monitoring Framework by 15 December 2025.
- Three meetings of CG1 to take place throughout 2026.