

9th Meeting of ATI Consultative Group 4

Strengthening tax compliance through civic engagement and understanding the politics of public trust

Day 3, July 24, 2025 (09:15 – 11:00) | Hybrid

Austin Ndiokwelu – Senior Director, Global Advocacy, Policy, and Partnerships, International Budget Partnership (IBP)

Wilson Prichard – Associate Professor, University of Toronto and Chair, Local Government Revenue Initiative (LoGRI)

In this session, participants explored the crucial relationship between taxation, trust, and the social contract, particularly in developing countries, where weak service delivery and limited citizen engagement often undermine tax morale and compliance. The co-coordinator of Consultative Group 4, Austin Ndiokwelu, [presented key findings](#) from the [2023 ATI Monitoring Report](#), which highlighted progress and ongoing challenges in strengthening tax transparency, engagement and capacities of accountability stakeholders in DRM processes.

An [expert input](#) by Wilson Prichard shed light on the role of accountability actors and the “fiscal social contract”. Public participation in taxation is crucial to prevent coercive, unfair, and inequitable systems, and also for governments aiming to build trust, enhance compliance, and balance elite influence in policymaking. While expert-led advocacy has successfully brought tax issues into policy debates in recent years, broader public engagement, particularly in domestic tax contexts, remains limited. Recent movements in countries like Kenya and Ghana illustrate the potential for citizen-driven, pro-equity tax campaigns, prompting a discussion on how governments, funders, and accountability actors can work together in fostering inclusive engagement and building new fiscal contracts for development.

The session concluded with a collaborative discussion on the new Action 4 of the Seville Declaration on DRM and the development of a work plan to guide the Group's actions over the coming years. Key priorities identified included peer learning, knowledge-sharing, and advocacy formats around five work streams: (i) monitoring of Action 4; (ii) strengthening taxpayer education, (iii) building tax morale and the social contract; (iv) promoting transparency and accountability in tax administration and (v) promoting synergies across consultative groups (CGs). More details on the proposed activities will be outlined in the CG 4 work plan, which will be made available on the ATI website.

The full General Assembly report can be accessed [here](#).