

ATI Consultative Group 3 Work Plan 2025-2030

Workstream	Topic	Activities/Products
Monitoring of Action 3	Tracking progress towards Action 3 of the Seville Declaration on DRM in line with the new monitoring framework.	Regular monitoring of progress by the ATI Secretariat, with inputs from ATI members
	Tax expenditures (TEs)	- Continuation of the Community of Practice (CoP) on TEs in collaboration with the TE Lab - Development of joint minimum TE reporting standards (potential collaboration with the SPA Coalition on TE and the ECOWAS Commission) - Further support to strengthen capacities in TE evaluation and rationalisation (TBD)
Policy coherence	Country-by-Country Reporting	- Support capacity development of partner countries in accessing and using CbCR data, building on the ATI 2025 training. - Evaluating the establishment of a central public CbCR database Potential collaboration with GIZ programmes, Tax Justice Network, EU Tax Observatory, South Centre, FACT Coalition.
	Exchanges of Information (AEOI, EoIR)	Support partner countries in adopting international standards and accessing information. Potential collaboration with the Global Forum on Transparency and Exchange of Information for Tax Purposes
Combatting tax-related IFFS	Beneficial Ownership	- Support to partner countries in introducing legislation to capture BO data, improving data sharing among authorities and transparency - Support partner countries in effectively accessing and using BO data. Scoping the feasibility and support to partner countries in establishing registry-to-registry exchanges of BO related information. Potential collaboration with Open Ownership, IBFD, Chandler Foundation, Hewlett Foundation
	Tracking and analysis of IFFs	Support to partner countries in applying the UNCTAD and other relevant methodologies to effectively track and analyse tax-related IFFs. Joint online workshop in collaboration with UNCTAD and the SPA initiative on “Anti-IFF policy tracker”
	Transfer Pricing	Dissemination of good practices by tax authorities in conducting audits and combatting abusive transfer pricing.