

ATI Consultative Group 4 – Work plan for 2025-2030

Workstreams	Description	Potential activities
1. Monitoring of Action 4	- Track progress towards Action 4 of the Seville Declaration on DRM in line with the new monitoring framework - The monitoring will be on all the three aspects of Action 4¹ - Transparency - Engagement - Capacity	Regular monitoring of progress
2. Building tax morale and social contract	- Promote the engagement of accountability stakeholders in tax and revenue as allies of governments for the common goal of improving voluntary tax compliance and building trust in the tax system - Under this workstream, the focus will be on the role of accountability stakeholders in strengthening the social contract. That is, exercising their power for the overall goal of improving tax morale/social contract.	- Disseminating the ATI Pocket Guide on tax expenditures governance for policymakers - Webinars and other formats to share experiences on strategies to strengthen the link between the revenue and spending sides of public finance (such as INFF and DRM strategies, etc.) - Webinars and other formats focusing on topics such as equitable expansion of the tax base; prevention of selective enforcement (e.g., presenting the country cases of the judiciary's role in improving tax enforcement vis-à-vis MNEs, etc); strengthening the link between tax policy and administration, etc - Generating and disseminating knowledge, evidence, and tools, focused on the role of different accountability stakeholder (e.g., SAIs, media, MPs, private sector, etc.) in strengthening tax morale
3. Strengthening taxpayer education	- Building on workstream 2, which focuses on all accountability stakeholders, this workstream will give an emphasis on taxpayers/citizen as key accountability stakeholders. - The activities aim to build citizens' knowledge of tax matters to enhance tax compliance and	- Online events and opportunities to exchange experiences on communication strategies and development of learning materials which make tax issues accessible to the general public (e.g., Madagascar's experiences on knowledge videos) - Facilitating peer exchange on exiting toolkits on how to build and strengthen taxpayer education/civil engagement for partner countries, building on existing toolkits such as the

¹ In the monitoring framework of the ATI Declaration 2025, ATI members agreed to define accountability via three aspects: a) **transparency** - government needs to provide publicly available information on tax issues, b) **engagement** – government needs to provide opportunities to engage different accountability stakeholders, particularly non-state actors such as civil society organisations (CSOs), the media and academia, when coordinating decision making processes concerning tax, and c) **capacity** - accountability stakeholders need resources (finances, staff, and knowledge) to participate in the opportunities provided.

	strengthen accountability mechanisms.	OECD's "Building Tax Culture, Compliance and Citizenship (EN)" and including exchanges on successful bilateral DRM support in this area. Webinars and other events on topics related to strengthening taxpayer education.
4. Transparency and accountability in tax administrations	- Promote tools, best practices, and other ways of improving transparency and accountability in tax administrations for improved tax compliance. - Under this workstream, the focus will be on role of governments in enhancing the engagement of accountability stakeholders (and their commitment to involving citizens and others in different tax processes, by sharing information about budget plans, etc)	- Online events and opportunities for peer-exchange on communication strategies to strengthen transparency and accessibility of information on tax legislations, revenue and budget strategy, etc., as well as experiences in improving legal and regulatory frameworks to ensure greater public participation and scrutiny - Online events and other formats to exchange on and show case how governments work with accountability stakeholders, such as local academic institutions, think tanks, etc, to engage with tax policy and administration
5. Digitalisation and strengthening transparency and accountability in tax administration	- In this workstream, the main goal is to promote digital tools that build the capacity of accountability stakeholders so that they can exercise their role as accountability and transparency stakeholders. - The aim is to promote the use of digital tools to improve accountability and transparency in tax and revenue matters.	- Peer-exchange community on digitalisation of tax administration (e.g., bringing together targeted groups such as communication experts, IT experts from tax administration, etc) - Webinars and other events to share experiences on innovative digital tools and instruments to strengthen compliance, reduce the burden for taxpayers (e.g., development of user-friendly digitalisation tools and best practices), and promote equitable taxation (e.g., the role of digitalisation for the effective taxation of HNWI)
6. Synergies across ATI consultative groups	Strengthen collaboration among members of the other consultative groups	Identifying and capitalising on synergies across ATI Consultative Groups (e.g., sharing of information between CG2 and CG4 on ODA for DRM that goes to accountability stakeholder)