

Strengthening Mining Taxation for Sustainable Development: Peer Learning Across ATI Partner Countries

15 April 2026 | 14:00-15:30 CEST | Virtual

Background

Mining remains a crucial source of government revenue for many resource-rich developing countries, including many [Addis Tax Initiative \(ATI\)](#) partner countries. As demand for minerals and metals accelerates, driven by the energy transition, mining revenues have the potential to play an even more central role in Domestic Resource Mobilisation (DRM). For countries endowed with copper, cobalt, lithium, nickel, and other critical minerals, this moment presents an opportunity to convert finite natural resource wealth into sustainable public revenues that support development.

Despite this potential, many governments struggle to capture a fair share of mining revenues. Many countries continue to rely on outdated mining fiscal regimes, poorly drafted mining agreements, and overly generous tax incentives that erode the tax base. Fiscal stabilisation clauses may lock in weak terms for decades, limiting governments' ability to respond to changing market conditions. In addition, gaps in legal frameworks, such as weak transfer pricing rules or the absence of provisions to tax offshore indirect transfers of mining assets, create opportunities for multinational companies to shift profits out of resource-rich jurisdictions.

Administrative challenges further compound these policy weaknesses. Tax authorities often face information asymmetries, limited access to data across the mining value chain, and capacity constraints in auditing complex transactions. Verifying costs, valuing minerals and intangibles, assessing related-party transactions, and monitoring cross-border restructurings require specialised expertise that is often scarce. Weak coordination between the ministries of finance, tax administrations, and mining authorities can also undermine effective enforcement.

As mining operations become more complex and globalised, strengthening both policy frameworks and administrative capacity has become essential for countries seeking to protect their mining tax base. Against this background, the ATI, in collaboration with the [Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development \(IGF\)](#), is organising a webinar on the policy and administration aspects of mining taxation. Building on insights from [The Future of Resource Taxation handbook](#) and [IGF's](#) work on international tax issues in the mining sector, the session will explore why mining tax frameworks often underperform and how governments can better protect and expand their tax base. Through country spotlights and an open peer discussion, it will reflect on challenges and lessons learned, while also discussing recommendations and practical next steps. The webinar will place strong emphasis on the identification of needs from ATI partners countries, and fostering peer learning, with participants sharing practical experiences, challenges and reform efforts. A key part of the discussion will focus on pinpointing common gaps

and priority areas where the ATI and IGF can continue to provide support, facilitate knowledge exchange, or offer further technical advice.

Objectives

The webinar seeks to achieve the following objectives:

- To improve participants' understanding of key policy and administrative challenges affecting mining taxation, particularly those related to base erosion and profit shifting
- To provide a platform for ATI partner countries to share experiences, lessons learned, and practical approaches to strengthening mining tax systems
- To highlight emerging policy ideas and tools that can help governments better protect and mobilise mining revenues
- To identify common gaps and areas where the ATI in collaboration with IGF can support further dialogue, peer learning, and technical assistance.

Target audience

The webinar will bring together partner country officials from ministries of finance and tax administrations to examine how mining taxation can be strengthened in a rapidly changing global context. Officials from ministries of Mining are also encouraged to join the discussion.

Agenda

Time (CEST)	Agenda point	Speaker
14:00-14:05	Introduction and Welcoming Remarks	Betty Ahwera, Technical expert for extractives, African Tax Administration Forum (ATAF)
14:05-14:35	Policy and Administration aspects of Mining Taxation (IGF) • Overview of mining taxation with a focus on policy and administrative challenges and lessons learned.	Jaqueline Taquiri, <i>Senior Policy Advisor, Tax and Extractive Industries</i> , Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) Viola Tarus Policy Advisor, Tax and Extractives, IGF
14:35-14:50	Country experience: Mining fiscal regime/policy reform	Wisdom Puplampu, Assistant Manager, Research & Statistics at the Minerals Commission of Ghana

14:50-15:05	Country experience: Tax administration/enforcement changes	Ignatius Mvula, Director, Specialised Tax Office Mining, Zambia Revenue Authority (ZRA)
15:05-15:25	Discussion Interactive discussion on country experiences, lessons learnt, and recommendations	IGF
15:25-15:30	Conclusions, Next Steps and Closing Remarks	ATAF

Follow up

A short summary of the main discussions of the session will be published on the ATI website. Further, the outcomes of the session will feed into related activities developed by the ATI.