

ATI Work Plan 2025-2026

This work plan sets out the key priorities for the Addis Tax Initiative (ATI) in the year 2025 and 2026, following the launch of the [Seville Declaration on Domestic Revenue Mobilisation \(DRM\)](#). It is based on the ideas arising from the work of the [ATI Consultative Groups](#) and decisions taken by the ATI Steering Committee. All planned activities will contribute to the two following priority challenges of the ATI for 2025-2026:

- Scaling up the implementation of the Seville Declaration on DRM
- Widening ATI members' engagement

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1) Management of the ATI

Governance

In line with the development of the previous ATI Declarations, the ATI Steering Committee has agreed on the roles and responsibilities for the initiative's various bodies – the General Assembly, the Steering Committee, the Co-Chairs, the Consultative Groups, and the Secretariat. This is reflected in the [ATI Governance Document](#), which outlines the initiative's governance structure and collaboration modalities. In accordance with this governance framework, the ATI will continue to convene meetings of its bodies on an ad hoc basis throughout the 2025-2026 period.

Events

To strengthen the partnership and foster active member engagement, a face-to-face ATI General Assembly was held in 2025 in Addis Ababa, Ethiopia. The meeting provided ATI members with the opportunity to interact in a collaborative setting, exchange knowledge and experiences, and discuss key ATI priorities – most notably the next steps for implementing the Seville Declaration on DRM. Another in-person ATI General Assembly is planned for 2027.

Visibility and policy-advocacy

As part of the Seville Platform for Action (SPA), the ATI will promote, monitor, and report on the Actions set out in the Seville Declaration on DRM, with the aim of translating these commitments into concrete, country-driven policies and reforms. The ATI will continue to serve as a platform for peer learning and the exchange of good practices, while mobilising political support and partnerships to advance the DRM agenda.

To enhance its visibility and strengthen advocacy for the priorities outlined in the Seville Declaration on DRM, the ATI actively participates in relevant international events, conferences, and processes. The ATI played an active role in the lead-up to the Fourth International Conference on Financing for Development (FfD4) in Seville, where the Seville Declaration on DRM was launched at a high-level side event in July 2025. Additional policy advocacy opportunities may be pursued in 2026, including, for example, the G7/G20 processes, the 2026 UN ECOSOC Forum on Financing for Development, and the annual IMF–World Bank Meetings.

In parallel, the ATI Secretariat will continue to implement the ATI communication strategy, making strategic use of social media and other communication channels to further enhance the ATI's visibility, outreach, and impact.

Outreach

Throughout 2025 and 2026, the ATI will conduct targeted outreach to expand its membership among partner countries, development partners, and supporting organisations; enhance regional representation across all world regions; and foster active engagement from both existing and new members. Key outreach channels will include, inter alia, the networks of ATI development partners and their respective development cooperation agencies, as well as regional tax organisations that are ATI supporting organisations.

In addition, partnership-building meetings will be held with relevant international organisations, civil society organisations, and think tanks that are not currently ATI members, with the objective of identifying synergies and exploring opportunities for strategic collaboration.

Summary of ATI management activities in 2025-2026

<i>Governance</i>	Implementation of the activities foreseen in the ATI Governance Document such as holding ATI Steering Committee meetings
<i>Events</i>	Face-to-face ATI General Assembly (GA) meeting in 2025 (and 2027)
<i>Visibility and policy-advocacy</i>	- High-level side event at the Fourth International Conference on Financing for Development and participation at relevant international meetings in the area of tax and development - Engagement, monitoring, and reporting on the Actions of the Seville Declaration on DRM through the Seville Platform for Action (SPA) - Implementation of the ATI communication strategy
<i>Outreach</i>	- Outreach activities to increase the ATI membership and enhance representation worldwide - Partnership-building meetings with relevant international organisations, civil society organisations and think tanks for enhanced collaboration

2) Monitoring of the ATI Actions

ATI Monitoring Report and DRM Database

The [2023 ATI Monitoring Report](#), prepared in 2025, assessed progress towards the [ATI Declaration 2025 commitments](#) in line with the [Monitoring Framework](#) developed by the ATI members in 2021/2022. The ATI commitments were monitored using a broad range of quantitative and qualitative information from multiple sources, including official and publicly accessible databases, country-specific indicators provided by ATI members, and information provided in the ATI Monitoring Surveys. Building on the findings of the baseline and subsequent [reports](#), the 2023 report was published and presented at the ATI General Assembly in Addis Ababa in July 2025.

In 2025, the ATI Secretariat, together with the ATI Steering Committee, initiated the development of a new ATI Monitoring Framework to track the progress towards the goals of the ATI Seville Declaration on DRM. An initial written consultation with ATI members was conducted in November and December 2025, with the adoption of the new framework by the ATI Steering Committee planned for February 2026. The next ATI Monitoring Report – 2025 ATI Monitoring Report – will be published in 2027 using this new framework.

In addition, portfolio data on DRM cooperation will continue to feed into the [DRM Database](#) and the [Project Map](#), which will be updated annually. The ATI Secretariat will also publish an interim monitoring brief to provide updates ahead of the first full report under the new monitoring Framework.

Summary of ATI monitoring activities in 2025-2026

<i>ATI Monitoring Report & DRM Database</i>	• Development of the new ATI Monitoring Framework for the Seville Declaration on DRM • Publication of the interim 2024 ATI Monitoring Brief in 2026, ahead of the publication and presentation of the 2025 ATI Monitoring Report in 2027. • Ongoing updates of DRM Database and Project Map with portfolio data on DRM cooperation
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3) ATI Consultative Groups

Between 2021 and 2025, the ATI Consultative Groups (CGs) met regularly and developed a wide range of products, peer-learning formats, and capacity-building activities. The activities proposed for 2025-2026 build on these foundations and on follow-up discussions with ATI members and the Secretariat. The CGs will continue to serve as the primary implementation and peer-exchange mechanism of the ATI, supporting the tracking of progress against the commitments under the Seville Declaration on DRM, in line with the new ATI monitoring framework. Synergies across ATI Actions will be considered, with selected activities implemented jointly by multiple CGs where this adds value and coherence.

ATI Consultative Group 1: Fair, effective, and sustainable tax systems

In the post-2025 period, the activities of ATI Consultative Group 1 (CG1) will be organised along five core workstreams: ‘Monitoring of Action 1 of the Seville Declaration on DRM; ‘Revenue administration and reform’; ‘Equitable taxation’; ‘Environmental taxation’; and ‘Cross-cutting issues’. This structure reflects the commitments under the Seville Declaration to support fair, gender-responsive and environmentally sensitive tax policies, as well as fair, efficient, effective and transparent revenue administrations. Building on the Group’s long-standing focus on evidence-based policymaking, the workplan combines analytical work, peer exchange, and capacity-building activities, while maintaining close coordination with other CGs and relevant international partners. The group will hold regular meetings in 2026 under its new co-coordinators and mandate.

The ‘Revenue administration and reform’ workstream will remain a central pillar of CG1’s activities. Key elements include the continuation and further development of the ATI Tax Gap Community of Interest, in collaboration with partners such as the IMF, the World Bank, and UNU-WIDER. Activities include quarterly exchanges, tax gap clinics, and a shared knowledge repository. The further development and dissemination of the Tax Gap Toolkit is also foreseen.

Additional activities under this workstream will potentially include capacity building on revenue forecasting, the development and piloting of a statistical tool for budgeting VAT refunds, peer-to-peer exchanges on the digitalisation of revenue administrations, institutional reform and cooperation, modernisation and compliance management. In addition, an online workshop on health taxation is planned in cooperation with the World Health Organisation (WHO). Further activities to engage with and support

discussions related to the United Nations Framework Convention on International Tax Cooperation will be organised upon request by members.

Through the ‘Equitable taxation’ workstream, CG1 will advance work on gender-responsive taxation, informality, and wealth taxation. Planned activities include peer-to-peer exchanges and capacity-building measures on the design and administration of gender-responsive tax regimes and the use of gender-disaggregated data, as well as potential capacity building and analytical work on informality. In the area of wealth taxation, CG1 will facilitate exchanges among partner countries and experts to identify knowledge gaps, good practices, and feasible policy options in different country contexts.

The ‘Environmental taxation’ workstream will support ATI members in advancing fiscal reforms that address climate change and environmental degradation while promoting a just transition. Activities foreseen include online events and workshops on global solidarity levies, the development of knowledge products on choosing appropriate environmental tax policy mixes, capacity-building measures on natural resource taxation, and webinars and workshops on tax and climate, including carbon market trading and taxation. Where relevant, CG1 will collaborate with specialised partners and initiatives to ensure technical depth and policy relevance.

Finally, under ‘Cross-cutting issues’, CG1 will contribute to mainstreaming gender considerations and citizen and stakeholder participation in tax and revenue matters, in close coordination with other CGs, particularly CG 4. The Group will continue to identify synergies across ATI activities and support joint initiatives where added value can be achieved.

More information can be found in the group [work plan](#).

ATI Consultative Group 2: Enhancing DRM cooperation for country-owned tax reforms

Following a decision by ATI CG2 members, activities under this group will, from 2025 onwards, be streamlined across CGs 1, 3, and 4. All groups will collectively address key elements of Action 2 of the Seville Declaration on Domestic Revenue Mobilisation (DRM), including strengthening donor coordination in DRM support, enhancing country ownership of technical assistance, promoting joint programming, and improving the use of diagnostic tools, as well as data availability and harmonisation, among other areas.

The ATI Matchmaking Platform will remain available to ATI members. However, in line with the priorities identified by ATI members during the post-2025 process, no additional resources will be allocated to its further operationalisation or enhancement,

given the persistent challenges encountered in improving its effectiveness over the years.

ATI Consultative Group 3: Coherence and coordination for enhancing domestic revenues and combating illicit financial flows

During the 2025–2026 period, ATI CG 3 will focus on three core workstreams: monitoring progress under Action 3 of the Seville Declaration on DRM; promoting policy coherence for DRM; and combatting tax-related illicit financial flows (IFFs). Activities will be implemented in close coordination with ATI members and relevant technical partners.

Under the ‘policy coherence’ work stream, and building on previous work, CG3 will continue to facilitate a Community of Practice (CoP) on tax expenditures (TE). Regular meetings will enable the exchange of technical expertise and good practices on strengthening governance frameworks, estimation methodologies, transparency and the effectiveness of tax expenditures. In cooperation with key partners, such as the members of the SPA Coalition on TEs, further work will be pursued, including potential discussion on joint minimum reporting standards for TE, as well as activities to strengthen capacities in TE evaluation and rationalisation.

CG3 will also continue its work on country-by-country reporting, aiming to support partner countries in accessing and effectively using CbCR data, building on capacity development efforts initiated in 2025. In line with the *Compromiso de Sevilla*, ATI will conduct a feasibility study on the potential establishment of a central public CbCR database. From 2026 onwards, ATI will further engage with potential partners - including development partners, research organisations, and civil society actors - to assess opportunities for technical support and collaboration in this area.

A key pillar of CG3’s work stream on ‘combatting tax-related IFFs’ will focus on several thematic sub-areas. On exchange of information (including automatic exchange of information and exchange of information on request), CG3 will seek to support partner countries in adopting and implementing international standards, exploring potential cooperation opportunities with the Global Forum on Transparency and Exchange of Information for Tax Purposes.

On beneficial ownership, CG3 will support partner countries in strengthening legal and institutional frameworks to collect beneficial ownership data, improve data sharing among authorities, and enhance transparency. CG3 will also support tracking and analysis of tax-related IFFs, including by promoting the application of UNCTAD and other relevant methodologies. A joint online workshop with UNCTAD is planned to

strengthen partner country capacities in this area and to link ATI members to relevant SPA initiatives.

Finally, CG3 will address transfer pricing, focusing on the dissemination of good practices by tax administrations in combatting abusive transfer pricing practices. In November 2025, an initial webinar shared lessons learned from the experience of the Zambia Revenue Authority in a recent successful Supreme Court case against Nestlé Zambia. Further exchanges on experiences in handling complex transfer pricing audits are planned for 2026.

More information can be found in the group [work plan](#).

ATI Consultative Group 4: Enhancing space and capacity for DRM accountability stakeholders to strengthen the broader social contract

In the post-2025 period, it is agreed for the ATI Consultative Group 4 to organise its activities along six workstreams: ‘Monitoring Action 4’; ‘Building tax morale and social contract’; ‘Strengthening taxpayer education’; ‘Transparency and accountability in tax administrations’; ‘Digitalisation and strengthening transparency and accountability in tax administration’; and ‘Synergies across ATI consultative groups’. Unlike the organisation of the workplan under the previous Declaration, in the new ATI Seville Declaration on DRM, the work lines are organised along the thematic priorities of the Group, while considering both the revenue and expenditure sides of the public finance system. The Group will continue to identify and capitalise on synergies with the other ATI consultative groups.

Building on the foundational work done in the past years, several activities (mainly focused on taxpayer trust/education and improving transparency in tax administrations) are planned to be implemented in 2025-2026. The first planned activity is a webinar on the role of ODA in strengthening the capacity of the accountability stakeholders, considering the current state of ODA for DRM. This cross-cutting topic also contributes to the achievement of Action 2 of the Seville Declaration on DRM. The second planned activity relates to promoting innovative ways of taxpayer education/engagement based on the experiences of countries like Madagascar and in collaboration with partners, such as the OECD, that developed useful resources around the topic. Another taxpayer trust related activity is facilitating a virtual meeting series in collaboration with the private sector.

CG 4 further plans to facilitate a peer-exchange community where communication and IT experts of partner country tax administrations come to exchange best practice communication strategies to improve trust and transparency in tax and revenue

matters. In addition, (virtual or in person, as a side event) opportunities to continue the dissemination of the ATI [Pocket Guide on Tax Expenditures for Parliamentarians](#) will be explored.

In addition to the above, the Group will mainstream accountability stakeholders in tax and revenue matters and promote the collaboration between and among the different (state and non-state) actors within ATI products. As such, additional activities might arise during upcoming Group meetings and in collaboration with the other consultative groups (e.g. ATI Monitoring Surveys, webinars organised by ATI Consultative Groups 1 and 3, etc).

More information can be found in the Group’s 2025-2030 [work plan](#).

Summary of the main ATI Consultative Groups activities in 2025-2026	
<i>ATI Consultative Group 1</i>	• ATI Tax Gap Community of Interest, in collaboration with the IMF, the World Bank, and UNU-WIDER; application and expansion of the Tax Gap Toolkit • Capacity-building activities and peer exchanges on revenue and forecasting and the use of statistical tools for budgeting VAT refunds, in collaboration with the IMF and interested partner countries • Webinar series and analytical products on informality, formalisation strategies, and implications for equity and revenue mobilisation • Knowledge exchange and expert dialogues on wealth taxation and taxation of high-net-worth individuals to identify policy options, knowledge gaps, and good practices across ATI member countries • Online workshop on health taxes in cooperation with the WHO • Online events and workshops on environmental taxation, including global solidarity levies, carbon pricing, and tax policy options for climate mitigation and adaptation
<i>ATI Consultative Group 3</i>	• Community of Practice (CoP) on tax expenditures, continuing the exchange of good practices on the management, estimation, transparency, and effectiveness of TE

	• Further activities to strengthen partner countries' capacities on TE evaluation; discussions on minimum voluntary TE reporting standards • Feasibility study on the potential establishment of a central public CbCR database • Online workshop with UNCTAD to strengthen partner country capacities in tracking tax related IFFs • Webinars and exchanges on transfer pricing audits, dissemination of good practices • Potential additional support to strengthen partner countries' exchange of information and their access to and use of beneficial ownership information and CbCR
ATI Consultative Group 4	• Webinar on the role of ODA in strengthening the capacity of the accountability stakeholders • Activity/product on innovative ways of taxpayer education • Peer-exchange community for communication and IT experts of partner country tax administrations • Virtual meeting series on taxpayer trust, in collaboration with the private sector • Dissemination of the ATI Pocket guide on tax expenditures for member of parliaments