

2025 ATI General Assembly

Domestic Revenue Mobilisation: a turning point for achieving the SDGs

ATI Commitment 3: monitoring results

Tax systems that work for people and advance the Sustainable Development Goals

Coherent and coordinated policies of ATI members

Development partners	Partner countries
• Harmful tax practices (BEPS Action 5) • Treaty shopping (BEPS Action 6) • CbCR (BEPS Action 13) • Mutual Agreement Procedures (BEPS Action 14) • Corporate Tax Haven Indicators • Spillover analysis	• Tax expenditure (TE) reporting (GTED) • Quality of TE reporting (GTETI) • Parliamentary scrutiny of TEs • Inter-agency coordination on TEs

Coherent and coordinated policies of ATI development partners



Harmful tax practices

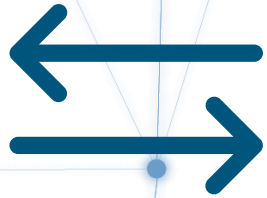
- 75% of recommendations (3/4) of recommendations addressed between 2020 and 2023



Treaty shopping

- Number of tax treaties compliant with Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) increased by 30% from 2021-22 and another 30% from 2022-23.
- No countries showed a decline in compliant agreements, but none of the US' tax treaties are compliant

Coherent and coordinated policies of ATI development partners



Country-by-Country Reporting

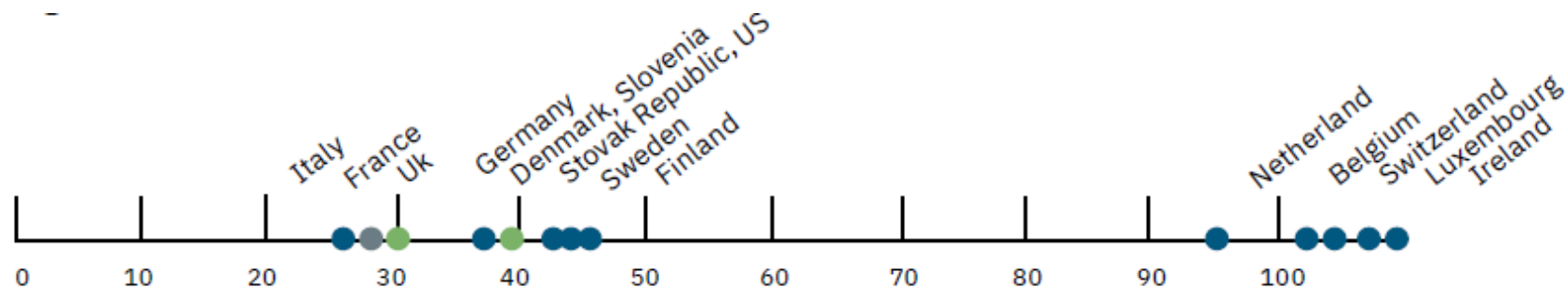
- Number of bilateral activated relationships increased from 35 to 115 in 2023, with an additional five countries exchanging data compared to 2020



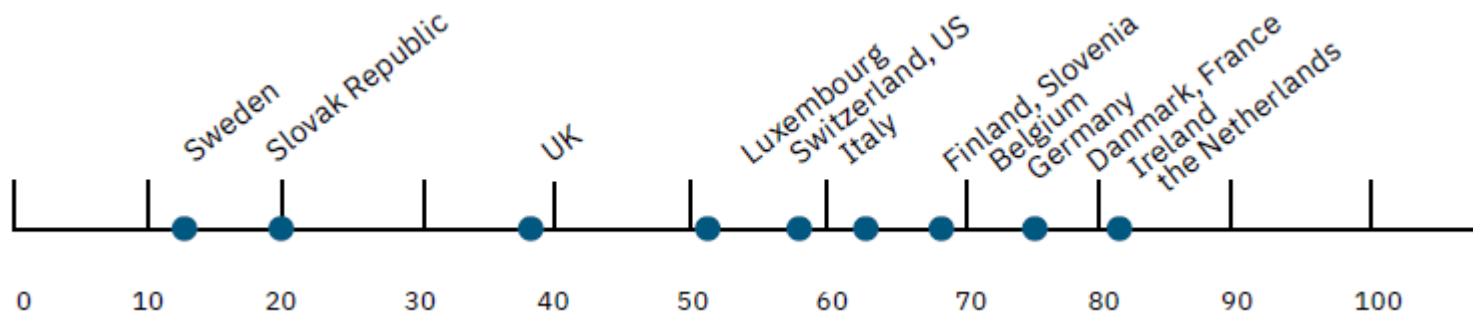
Spillover analysis

- No additional DP conducted a spillover analysis since the last monitoring cycle
- Overall, three DPs conducted spillover analyses: Ireland (2015), Denmark (2020), Netherlands (2021)

Coherent and coordinated policies of ATI development partners



CTHI Indicator 1: Lowest available corporate income tax rate (LACIT)



CTHI Indicator 5: Availability of broad exemptions from income tax

Coherent and coordinated policies of ATI partner countries



Tax expenditure reporting

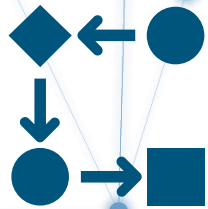
- Five partner countries started reporting since 2020: Bangladesh, Georgia, Ghana, Togo, and Zambia



TE reporting quality

- Kenya, Uganda, Tanzania, Paraguay improved frequency to “regular”
- Benin provides provision-level data
- Indonesia (2nd) and Benin (9th) among top 10 global GTETI ranking

Coherent and coordinated policies of ATI partner countries



Inter-agency coordination on TEs

- All 16 monitoring survey respondents indicated to have a designated ministry for fiscal policy, leading the process of granting and monitoring tax expenditures.



Parliamentary scrutiny

- Based on Open Budget Survey, four countries improved parliamentary scrutiny since last reporting phase
- Georgia provides information beyond core elements of TEs to parliament

Combating tax-related IFFs: Indicators



Automatic Exchange of Information (AEOI)

- Signatories to MCAA
- Number of activated relationships



Exchange of Information on Request (EoIR)

- Implementation of Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters
- Compliance status



Beneficial ownership and bearer shares

- Tax Justice Network Key Financial Secrecy Indicators 3, 4, 5, 6.
- Indicators relate to identifying and registering beneficial owners, or those who control or receive profits from a company or legal vehicle, with the aim of increasing transparency and discouraging illicit financial behaviours

Combatting tax-related IFFs



Automatic Exchange of Information (AEOI)

- On average, each development partner has 65 activated AEOI relationships under the CRS MCAA, up from an average of approx. 56 in 2020.
- Number of partner countries being signatories increased from six in 2020 to 11 in 2023
- Number of activated AEOI relationships within PCs also increased

Exchange of Information on Request (EoIR)

- The Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters entered into force in five additional PCs since 2020 and signed by two more
- DPs ranks in term of compliance in terms of EoIR requirements largely unchanged, with Slovenia slightly declining

Combatting tax-related IFFs



Beneficial ownership

- DPs showed 13 instances where financial secrecy increased and 13 instances in which it decreased
- PCs registered three cases moving toward more secrecy and 7 cases towards more transparency



Bearer shares

- In the Slovak Republic and Belgium, bearer shares became available in 2022, indicating a move towards more secrecy
- In Kenya and Tanzania, bearer shares became unavailable

THANK YOU FOR
YOUR ATTENTION!

Tax systems that work for people and advance the Sustainable Development Goals