

SEVILLE DECLARATION ON DOMESTIC REVENUE MOBILISATION

Monitoring Framework



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Introduction

The new Seville Declaration on Domestic Revenue Mobilisation (DRM), adopted by the Addis Tax Initiative (ATI) in July 2025, renews members' commitment to building tax systems that work for people and advance the Sustainable Development Goals. Building on the ATI Declaration 2025, the progress against the four Actions of the Seville Declaration on DRM will be monitored via a dedicated monitoring framework (MF).

The Seville Declaration on Domestic Revenue Mobilisation Monitoring Framework (post-2025 Monitoring Framework) aims to provide a structured and transparent approach to assessing progress across these four Actions. It combines indicators carried over from the previous framework with a set of new ones developed to reflect the expanded scope and ambition of the Seville Declaration. To minimise the reporting burden on ATI members, the framework prioritises simple and efficient data collection, relying primarily on secondary and publicly available data sources wherever feasible.

The objectives of the monitoring exercise are twofold:

- to track and highlight progress made by ATI members towards the implementation of the four Actions of the Seville Declaration on DRM; and
- to foster peer learning within the ATI membership and the wider tax and development community.

This Monitoring Framework was adopted by the ATI Steering Committee in March 2026.

Indicators

The monitoring framework displays indicators, data sources, and baselines for each aspect assessed under the four ATI actions. Where multiple indicators are presented for a single aspect, all are considered necessary to provide a comprehensive picture of progress towards the intended goal. The framework also clarifies the scope and interpretation of each aspect, as well as any relevant methodological limitations.

Action 1: ATI members commit to support enhancing DRM on the basis of fair, gender responsive and environmentally sensitive tax policies, as well as fair, efficient, effective and transparent revenue administrations.

“enhancing DRM”

This aspect measures whether revenues (including tax and non-tax revenues) have increased in ATI partner countries.

Indicators
Total revenue (excluding grants) as a percentage of GDP has increased in ATI partner countries by the end of 2027/2030. Source: World Revenue Longitudinal Database (WoRLD) by IMF Availability: Annual, with a two-year time lag The tax-to-GDP ratio in ATI partner countries has increased by 2027/2030. Source: World Revenue Longitudinal Database (WoRLD) by IMF Availability: Annual, with a two-year time lag

“fair tax policies”

“Fair” tax policies encompass several dimensions. Paragraph 13.i of the Seville Declaration on DRM states that ATI members will “support advancing progressivity within tax and non-tax revenues”. Accordingly, ATI will use progressivity as a proxy for fairness in terms of vertical equity, as it reflects the redistribution of the national tax burden from lower-income to higher income households.

An additional indicator measures the support by ATI development partners to equitable tax systems.

Indicators
The progressivity of the tax structure in ATI partner countries has increased by 2027/2030. Source: Commitment to Reducing Inequality Index (CRII), indicator T1a on tax progressivity Availability: Biennial, with a one-two-year time lag The aggregate amount of DRM support by ATI development partners towards equitable tax systems has increased by 2027/2030 (note: this is

amount of DRM cooperation focused on PIT, CIT, property tax, taxation of extractive industries, wealth tax and/or tax expenditures).

Source: ATI DRM database (drawn from OECD DAC data) – the source will be used for a targeted key word analysis on equity following a three-tiers assessment (see methodology [here](#)).

Availability: Annual, with a two-year time lag

“efficient revenue administration”

This indicator measures the efficiency of tax administrations via the following proxies: withholding tax, VAT refunds, and capacity to tax large taxpayers.

Indicators

Withholding tax:

ATI partner countries have increased the percentage of withholding tax in relation to total tax revenues by 2027/2030.

Source: ATAF, [African Tax Outlook](#) – only available for African countries

Availability: Annual, with a one-two-year time lag

ATI partner countries have increased their percentage of PIT withheld by third parties and subsequently paid to the administration.

Source: International Survey on Revenue Administration ([ISORA](#)); indicator ID 337_098

Availability: Two-year time lag, available periodically

VAT refunds:

An increased number of ATI partner countries automatically paid out VAT refunds and the average proportion of outstanding VAT credits among these countries, measured as a percentage of VAT collected has decreased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)); indicator ID 95570

Availability: Two-year time lag, available periodically

Large Taxpayers:

The number of ATI partner countries with one centralised unit for large (corporate) taxpayers within the tax administration has increased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)); indicator ID 81160

Availability: Two-year time lag, available periodically

Support by ATI development partners:

The aggregate amount of DRM support towards effective, efficient and transparent tax administrations has increased by 2027/2030.

Source: ATI DRM database (drawn from OECD DAC data) – the source will be used for a targeted key word analysis on equity following a three-tiers assessment (see methodology [here](#)). Key words for effective, efficient and transparent tax administration are the following: efficient/efficiency, administration, transparency.

Availability: Annual, with a two-year time lag

Digitalisation & Technology:

The number of ATI partner countries in which e-filing and e-payment for PIT, CIT, VAT, and PAYE is mandatory has increased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)); indicator IDs 94060, 94070, 94080, 94090, 94260, 94270, 94280, 94290.

Availability: Two-year time lag, available periodically

The number of ATI partner countries in which the use of an electronic invoice mechanism is mandatory for certain transactions and/or certain taxpayers has increased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)), indicator IDs 95430, 97050

Availability: Two-year time lag, available periodically

The number of ATI partner countries that have a taxpayer portal which provides a “whole-of-taxpayer” view across major taxes and a secure communication system with taxpayers in place has increased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)), indicator IDs 98210, 98180

Availability: Two-year time lag, available periodically

“effective revenue administration”

This indicator focuses solely on the effectiveness of tax administrations and does not analyse the effectiveness of a tax system as a whole. To measure this, the framework uses proxies on-time filing and payment rates, the decrease of tax arrears, and the existence of tax gap analysis.

Indicators

On-time filing rate for PIT, CIT, VAT/GST, and PAYE as well as on-time payment rate both by numbers and value for PIT, CIT, VAT/GST, and PAYE have increased in ATI partner countries by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)); indicator IDs 88140_37, 88140_38, 88140_39, 88140_40, 337_220, 337_221, 337_222, 337_223

Availability: Two-year time lag, available periodically

Closing stock of tax arrears at year-end as percentage of total revenue collected has been reduced in ATI partner countries by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)); indicator ID 337_092

Availability: Two-year time lag, available periodically

The number of ATI partner countries that produce regular tax gap analyses at least for PIT, CIT, VAT or other taxes and publish these reports has increased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)), indicators IDs 85230_1, 85240_1, 85250_1, 85260_1, 97500

Availability: Two-year time lag, available periodically

“transparent revenue administration”

This indicator focuses solely on transparency of the tax administration and does not assess the transparency of tax policies, which is addressed under indicators for Action 4. It examines whether the tax administration provides taxpayers with the information they need to understand and comply with their tax duties. It is important to note that different aspects of transparency are captured elsewhere in the Monitoring Framework.

Indicator

The number of ATI partner countries publishing a taxpayer service charter has increased by 2027/2030

Source: International Survey on Revenue Administration ([ISORA](#)); indicator IDs 82490, 82500

Availability: Two-year time lag, available periodically

“gender-responsive tax policies”

This indicator assesses the extent to which tax policies are gender-responsive, in line with paragraph 13.ii. of the Seville Declaration on DRM. It focuses on the availability of gender-disaggregated data and the analysis of distributional aspects of tax policy and administration.

Indicators

The number of ATI partner countries that have a process in place that allows to identify and implement tax measures which improve gender equality has increased by 2027/2030.

Source: Monitoring survey: Narrations by partner countries a) describing tax measures that improve gender equality and how they plan to implement them and b) describing tax measures that harm gender equality and how they plan to reduce them.

Availability: Biennially, subject to country responses

The number of ATI partner countries that keep records on the gender of individual taxpayers has increased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)), indicator ID 97540

Availability: Two-year time lag, available periodically

The number of ATI partner countries that collect and analyse gender-disaggregated data on individual taxpayer compliance and use this information to inform policy or operational changes, has increased by 2027/2030.

Source: *International Survey on Revenue Administration (ISORA)*, indicator IDs 97330, 97340, 97350

Availability: *Two-year time lag, available periodically*

The number of ATI partner countries that have undertaken analysis of taxpayer satisfaction with services by gender and made changes to service based on the analysis has increased by 2027/2030.

Source: *International Survey on Revenue Administration (ISORA)*, indicator IDs 98620, 98630

Availability: *Two-year time lag, available periodically*

“environmentally sensitive tax policies”

This indicator focuses on the environmental sustainability of tax policies and refers to paragraph 13.iii. of the Seville Declaration on DRM, which highlights the commitment to combat both climate change and environmental degradation, as well as their social impacts. A dedicated indicator measures the commitment to support “more effective taxation of natural resources”.

Indicators

The number of ATI partner countries that have a compensation mechanism to mitigate socio-economic impacts of environmental taxes has increased by 2027/2030.

Source: *Monitoring survey to partner countries*

Availability: *Biennially, subject to country responses*

The number of environmental policy instruments in ATI partner countries has increased by 2027/2030.

Source: *OECD database on [Policy Instruments for the Environment | PINE | Database](#)*

Availability: *Annual, with a two-year time lag*

The number of safeguarding measures implemented by ATI partner countries related to effective taxation of natural resources (both related to mining fiscal regimes and implementation and oversight measures).

Source: *Monitoring survey questions on the mining fiscal regime will inquire about the periodic review of tax incentives and exemptions for extractive industries, localisation of extraction benefits to host communities, capital gains taxation (including offshore indirect transfers of mining assets). Questions on the design and implementation will inquire about publication of regulations and guidance for the mining fiscal regime, monitoring of mineral production to detect mispricing and underreporting, other anti-tax avoidance measures, safeguards to ensure transparency and accountability in extractive revenues collection, publication of information on natural resource taxation through Extractive Industries Transparency Initiative or national reports, and inter-agency exchange of information.*

Availability: Biennially, subject to country responses

“fair tax administration”

These indicators are aligned with paragraph 13.v. of the Seville Declaration, which makes explicit reference to the taxation of HNWI and related policy instruments. In addition to the two newly proposed indicators on HNWI units, the ISORA database provides a range of complementary information on HNWI units (e.g. main criteria for determination of a HNWI taxpayer, which functions are carried out by the HNWI unit, does a cooperative compliance approach exist etc.). This information will be used for qualitative reporting.

Further, indicators relating to the relations of administration and taxpayers are included.

Indicators

The number of ATI partner countries with one centralised unit for HNWI within the tax administration has increased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)), indicator ID 81370

Availability: Two-year time lag, available periodically

The number of ATI partner countries that evaluate taxpayer compliance burden and develop a strategy to reduce compliance burdens has increased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)), indicator ID 98320, 98370

Availability: Two-year time lag, available periodically

The number of ATI partner countries that regularly conduct satisfaction surveys for business and individual taxpayers has increased by 2027/2030.

Source: International Survey on Revenue Administration ([ISORA](#)), indicator ID 99900, 99890

Availability: Two-year time lag, available periodically

Action 2: ATI development partners collectively recommit to at least double the volume of DRM cooperation provided at the time the Addis Tax Initiative was established to support country-led tax reforms.

“at least double the volume of DRM cooperation provided at the time the Addis Tax Initiative was established”

The relevant baseline (2015) is USD 220.6 million¹, resulting in a target value of USD 441.1 million.

Indicator
ATI development partners have met or surpassed the target level (USD 441.1 million) of DRM cooperation by 2027/2030. Source: <i>ATI DRM Database (based on OECD Development Assistance Committee’s Creditor Reporting System (DAC CRS), CRS purpose code 15114, complemented with partners’ additional contributions not captured through the CRS code including additional DRM support from programmes coded under “budget support”).</i> Availability: <i>Annual, with a two-year time lag</i>

“country-led tax reforms”

This indicator assesses the extent to which development partners contribute to strengthening country ownership in partner countries.

Indicator
ATI development partners submit an explanation on how they ensure support for partner countries priorities. This should include as much as possible a description on DRM aid flows, uses and results as well as a narration on stakeholder consultations that have been held before the development cooperation was signed with the partner country. Source: <i>Monitoring survey to development partners</i> Availability: <i>Annual reporting with a two-year time lag</i>

¹ Exception are Belgium and the UK, which determined that the representative year for their contributions should be 2014.

Action 3: ATI members commit to apply coherent and coordinated policies that foster DRM and combat tax-related illicit financial flows (IFFs).

“coherent and coordinated policies”

The assessment of coherent policies focuses on policy measures that avoid undermining tax mobilisation in ATI partner countries. This includes a) preventing abusive tax practices through engagement in international tax cooperation, and b) addressing harmful tax expenditures in partner countries. The framework distinguishes between ATI member countries as follows:

- Development partners should ensure that their tax systems do not negatively affect revenue mobilisation efforts in partner countries. To measure this, the framework assesses areas defined under the BEPS minimum standards, including harmful tax practices, treaty shopping, country-by-country-reporting (CbCR), and mutual agreement procedures (MAP) (see glossary for further details).
- Partner countries should ensure that tax expenditures do not undermine the aim of increasing domestic revenues. This assessment includes three dimensions: a) transparency of tax expenditures, b) evaluation of their effectiveness, and c) governance arrangements, including parliamentary scrutiny and inter-agency coordination in tax expenditure decision-making.

Indicators

ATI development partners have improved their performance in relation to harmful tax practices 2027/2030.

- **Source:** Source A: Annual peer review reports by OECD BEPS members on the minimum standards: the no. of recommendations from the annual peer review reports have been reduced in ATI development partners compared to 2025/2027.

Source B: Tax Justice Network (TJN); on harmful tax practices: [CTHI Indicators 1](#) (lowest available corporate income tax - LACIT), 5 (sectoral exemption), and 6 (tax holidays and economic zones)

Availability:

Source A: Annual, with a one-year time lag

Source B: Biennial, with a two-year time lag

ATI development partners have improved their performance in relation to treaty shopping by 2027/2030.

Source: Annual peer review reports by OECD BEPS members on the minimum standards: the percentage of treaty networks compliant with minimum standards through the Multilateral Instrument to Implement tax treaty related measures to prevent BEPS (MLI) and the percentage of bi-lateral updates to bring treaties into compliance requested by lower-income countries reciprocated by the treaty partner have increased in ATI development partners compared to 2025/2027

Availability: Annual, with a one-year time lag

ATI development partners have increased access to country-by-country-reporting (CbCR) by 2027/2030.

Source: Source A: Annual peer review reports by OECD BEPS members on the minimum standards: the no. of signatories to the CbC Multilateral Competent Authority Agreement (CbC MCAA) and the no. of activated relationships under the CbC MCAA from ATI development partners to partner countries have increased compared to 2025/2027)

Source B: CbCR: [Haven Indicators](#) 10 (public CbCR)

Availability:

Source A: One-year time lag, available annually.

Source B: Biennial, with a two-year time lag

ATI development partners have improved their performance in relation to mutual agreement procedures by 2027/2030.

Source: Annual peer review reports by OECD BEPS members on the minimum standards: on mutual agreement procedures: the no. of recommendations from the annual peer review reports have been reduced in ATI development partners compared to 2025/2027).

Availability: One-year time lag, available annually.

The number of ATI development partners that have implemented a spillover analysis has increased by 2027/2030

Source: Monitoring survey to development partners

Availability: Biennially, subject to country responses

Tax expenditure transparency:

ATI partner countries have strengthened the regular publication and overall transparency of tax expenditures data by 2027/2030.

Source: [Global Tax Expenditures Database](#) (GTED), including information on the official publication of TE reports, data type and level of disaggregation, and reporting frequency

Availability: Continuously updated

ATI partner countries have strengthened institutional arrangements for TE reporting, with a legal requirement to submit the TE report to the legislature by 2027/2030.

Source:

[Global Tax Expenditures Transparency Index](#) (GTETI), overall GTETI ranking

[Global Tax Expenditures Transparency Index](#) (GTETI), indicator 2.2

Availability: Biennial

Tax expenditure evaluations:

ATI partner countries have strengthened TE evaluation systems, as reflected in more comprehensive information on evaluation frameworks and broader, more systematic inclusion of publicly available TE evaluations in TE reports by 2027/2030.

Source:

[Global Tax Expenditures Transparency Index](#) (GTETI), indicator 5.4. The number will include all the countries receiving scores A and B, with the differentiation made in the narrative element of the ATI Monitoring Report.

[Global Tax Expenditures Transparency Index](#) (GTETI), indicator 5.5

Availability: Biennial

“combat tax-related illicit financial flows”

As the implementation of BEPS minimum standards, including CbCR, is used to measure the aspect of “coherent and coordinated policies”, the indicators under the “combat tax-related IFFs” component focus on Automatic Exchange of Information (AEOI), Exchange of Information on Request (EoIR) for tax purposes, and the existence of, and access to, beneficial ownership (BO) registers.

Indicators

The number of ATI members participating in the Exchange of Information on Tax Purposes, including Automatic Exchange of information (AEOI) and Exchange of Information on Request (EoIR), has increased by 2027/2030.

Source:

For AEOI: ATI countries committed and signatories to the CRS Multilateral Competent Authority Agreement (CRS MCAA), OECD list of MCAA signatories. The number of activated AEOI relationships under the CRS MCAA

For EoIR: ATI countries where the [Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters is in force](#) + no. of ATI countries that are “compliant” or “largely compliant” in the overall rating of EoIR requirements as of the [assessment in peer reviews, round 2](#).

Availability: Continuously available

The number of ATI members with in-place and legally mandated beneficial ownership (BO) registers being, as without the use of bearer shares, has increased by 2027/2030.

Source: Tax Justice Network, BO information from [Financial Secrecy Index](#) (FSI) indicators 3-6

Availability: Biennial, with a one-two-year time lag,

The number of tax administrations with legal access to data from beneficial ownership registries for legal vehicles for the purpose of enhancing tax compliance, informing tax policy, investigating tax-related illicit financial flows, or other related purposes has increased by 2027/2030.

Source: Monitoring Survey to partner countries

Availability: Biennially, subject to country responses

The number of tax administrations that have operational procedures in place for the systematic use of data from beneficial ownership registries for legal vehicles for the purpose of enhancing tax compliance, informing tax policy, investigating tax-related illicit financial flows, or other related purposes has increased by 2027/2030.

Source: *Monitoring Survey to partner countries*

Availability: *Biennially, subject to country responses*

The number of ATI partner countries that improved their compliance with FATF standards relevant to tackling tax-related illicit financial flows, as reflected in upgraded ratings in Follow-Up Reports since their last Mutual Evaluation, increased by 2027/2030

Source: *FATF Mutual Assessment Reports (MERs) as baseline, FSRB follow-up reports as data source. The following recommendations would be tracked:*

- *Detection and investigation of IFFs: Rec. 2 (National Cooperation and coordination), Rec. 3 (Money laundering offence), Rec. 10 (Customer due diligence), Rec. 15 (New technologies), Rec. 20 (Reporting of suspicious transactions), Rec. 29 (Financial Intelligence Units), Rec. 32 (Cash couriers)*
- *Recovery and repatriation of illicit assets: Rec. 4 (Confiscation and provisional measures), Rec. 38 (Mutual legal assistance: freezing and confiscation), Rec. 40 (Other forms of international cooperation)*
- *Transparency and prevention of concealment: Rec. 24 (Transparency and beneficial ownership of legal persons), Rec. 25 (Transparency and beneficial ownership of legal arrangements)*

Availability: *Biennial, one-two-year time lag*

Action 4: ATI members commit to enhance space and capacity for DRM accountability stakeholders in partner countries to strengthen the broader social contract.

ATI members have defined accountability along three dimensions: a) **transparency** - governments provide publicly accessible information on tax issues, b) **engagement** – governments create opportunities for meaningful participation of accountability stakeholders, particularly non-state actors such as civil society organisations (CSOs), the media and academia, in tax-related decision-making processes, and c) **capacity** - accountability stakeholders have the necessary resources (financial, human, and technical) to participate in these processes.

Indicators on transparency

Indicators
The number of ATI partner countries publishing an explanation of the tax strategy in an accessible language has increased by 2027/2030. The tax strategy should include: • The goals of the tax policy (e.g., raising revenue, redistribution, or repricing goods and services) • Decisions on, and explanations of, the tax base and tax rates • Decisions on, and explanations of, tax expenditures • The government's approach to its tax administration, its management, and its funding. Source: A: Monitoring survey and B: analysis of government websites to track availability of tax strategies in accessible language Availability: A: Biennially, subject to country responses & B: Publicly available on an ongoing basis The number of ATI partner countries publishing core tax data has increased by 2027/2030, including: • Tax revenues collected (by tax type; by taxpayer on average and by income bands and tax liabilities; by sector of the economy, disaggregated by gender if available) • Tax revenue forecasts • Tax expenditures (i.e., revenues foregone) • The tax gap, if available Source: A: IBP Open Budget Survey on tax transparency (e.g., questions 9, 11 and 45; to be further defined). The two indicators are fully met if all aspects mentioned are being published with the exception of gender disaggregated data and the tax gap analysis, these are an add on. Yet the monitoring report must include information whether data on these two points is available. B: GTED (for tax expenditures) Availability: • A: IBP Open Budget Survey, Available annually • B: GTED, Two-year time lag, available every two years The number of ATI partner countries that provide online tax services has increased by 2027/2030. (These may include: requesting tax payment arrangements, filing tax-related objections,

requesting deadline extensions, accessing tax calculators, uploading data to tax administration system, mobile applications, etc.)

Source: *International Survey on Revenue Administration (ISORA)*, indicators IDs 98150, 98160, 98170, 98190, 98200, 92920

Availability: *Two-year time lag, available periodically*

Indicators on engagement

Indicators

Governments in an increasing number of ATI partner countries have established widely accessible public consultation channels on tax policies (e.g., via internet or town hall meetings) by 2027/2030.

Source: *Monitoring survey to partner countries*

Availability: *Biennially, subject to country responses*

Governments in an increasing number of ATI partner countries engage with citizens on tax matters during the implementation of the annual budget by 2027/2030.

Source: *Open Budget Survey*, OBS questions 127, 130, 131, 137 and 138 (with relation to revenues)

Availability: *Biennial, with a two-year time lag*

Indicators on capacity

Indicators

The total volume of DRM support provided by ATI development partners that reflects a focus on accountability and the inclusion of non-state actors has increased by 2027/2030.

Source: *ATI DRM database (based on OECD DAC data). The indicator will be derived through keyword analysis using a three-tiers assessment ([see methodology here](#)), including terms such as: accountability, NGOs, civil society, participation, inclusion, and dialogue.*

Availability: *Annual, with a two-year time lag*

The total volume of DRM support provided by ATI development partners to non-state actors (including international NGOs, NGOs based in donor countries and NGOs based in developing countries) has increased by 2027/2030.

Source: *ATI DRM database (based on the OECD DAC data), Channel Code 20000 (divided for 21000, 22000, 23000)*

Availability: *Annual, two-year time lag*

Glossary

The glossary aims to give a short explanation of those terms and initiatives that are being used for the assessment of progress towards the commitments under the Seville Declaration on DRM.

Term / Initiative	Explanation
Beneficial Ownership (BO) registers	BO registers are databases that record information on the natural persons who ultimately own or control a legal entity (such as a company) or a legal arrangement. They are a key tool for combatting tax-related illicit financial flows, as they reduce opportunities for the use of anonymous shell companies and other opaque structures. International standards on BO are set by the FATF and the Global Forum, and tax authorities' legal access to and operational use of BO data are increasingly seen as essential for enforcing tax compliance and investigating illicit flows.
<u>CbC Multilateral Competent Authority Agreement</u> (CbC MCAA)	The purpose of the CbC MCAA is to set forth rules and procedures as may be necessary for Competent Authorities of jurisdictions implementing BEPS Action 13 to automatically exchange CbC Reports prepared by the Reporting Entity of an MNE Group and filed on an annual basis with the tax authorities of the jurisdiction of tax residence of that entity with the tax authorities of all jurisdictions in which the MNE Group operates. A particular bilateral relationship under the CbC MCAA becomes effective only if both jurisdictions have the Convention in effect, have filed the required notifications under Section 8 and have listed each other. List of CbC MCAA signatories
<u>CRS Multilateral Competent Authority Agreement</u> (CRS MCAA)	The CRS MCAA is an agreement for the annual Automatic Exchange of Financial Account Information on Tax Matters (AEOI) as defined in Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters (the Convention) and consistent with the reporting and due diligence rules of the Common Reporting Standard. Information exchanged includes among others: the name, address, TIN(s) and date, and place of birth (in the case of an individual) of each Reportable Person that is an Account Holder, the account number, and the account balance or value. List of CRS MCAA signatories
<u>Common Reporting Standard (CRS)</u>; long: Standard for Automatic Exchange of Financial Account Information in Tax Matters	The CRS has been developed by the OECD with G20 countries and is the standard for automatic exchange of financial account information in tax matters. It calls on jurisdictions to obtain financial account information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. The information covers the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions.

**Convention on Mutual
Administrative
Assistance in Tax
Matters
(the Convention)**

The Convention was developed jointly by the OECD and the Council of Europe in 1988 and amended by Protocol in 2010. It facilitates international co-operation for a better operation of national tax laws, while respecting the fundamental rights of taxpayers. It provides for all possible forms of administrative co-operation between states in the assessment and collection of taxes. This co-operation ranges from exchange of information, including automatic exchanges (see art. VI), to the recovery of foreign tax claims.

[Chart of participating jurisdictions.](#)

**Domestic Revenue
Mobilisation (DRM)**

DRM refers to the process through which governments raise and collect revenues from their own domestic sources, primarily via taxation but also through non-tax revenues such as fees, royalties, and natural resource rents. Strengthening DRM is widely recognised as a cornerstone of the financing for development agenda, as it provides governments with stable, predictable resources to fund public services and investment in line with national priorities.

**Financial Action Task
Force (FATF)**

The FATF is the global standard-setter for anti-money laundering, counter-terrorist financing, and counter-proliferation financing. It issues the FATF Recommendations and assesses jurisdictions' compliance through Mutual Evaluation Reports (MERs) and follow-up reports, working in partnership with FATF-Style Regional Bodies (FSRBs) to extend assessment coverage globally. Several FATF Recommendations are directly relevant to tackling tax-related illicit financial flows, in particular Recommendations on customer due diligence, beneficial ownership of legal persons and arrangements, suspicious transaction reporting, and international cooperation.

**Global Forum on
Transparency and
Exchange of
Information for Tax
Purposes
(the Global Forum)**

The Global Forum is the leading international body working on the implementation of global transparency and exchange of information standards around the world. It promotes the implementation of two complementary international standards:

- The standard for the international [exchange of information on request](#) (EoIR), where a tax authority can request a particular piece of information to progress a tax investigation.
- The standard for the international [automatic exchange of information](#) (AEOI), where a pre-defined set of information on financial accounts held by non-residents is automatically exchanged each year based on the Common Reporting Standard.

**Global Tax
Expenditures
Database (GTED) and
Global Tax
Expenditures**

The GTED and GTETI are developed by the Council on Economic Policies (CEP) and the German Institute of Development and Sustainability (IDOS). The GTED is the first global database providing comparable, country-level information on tax expenditure provisions and the associated revenue forgone. The GTETI is a complementary index that benchmarks countries on the transparency of their tax

**Transparency Index
(GTETI)**

expenditure reporting, covering the regularity, timeliness, scope, institutional embedding, and evaluation of TE reports.

**International Survey
on Revenue
Administration
(ISORA)**

ISORA is a multi-organisation international survey jointly conducted by the IMF, OECD, CIAT (Inter-American Center of Tax Administrations), IOTA (Intra-European Organisation of Tax Administrations) and ATAF (African Tax Administration Forum) to collect comparable data on tax administration performance across participating jurisdictions. The survey covers institutional arrangements, registration, filing and payment, services, audit, dispute resolution, human resources, and digitalisation. ISORA serves as the primary data source for a large share of the indicators on revenue administration in this framework.

**Open Budget Survey
(OBS)**

The OBS is conducted by the International Budget Partnership (IBP) and is the comparative assessment of central government budget transparency, public participation in the budget process, and oversight by legislatures and supreme audit institutions. It is published on a two-year cycle and serves as a data source for several indicators on tax transparency and citizen engagement in this framework.

**OECD BEPS action 5
on harmful tax
practices**

There are two aspects to the Action 5 minimum standard:

- A process for reviewing preferential tax regimes, relating to the tax rulings that are in the scope of the transparency framework (see next bullet point), to ensure they are not harmful.
- A transparency framework that applies to tax rulings (“the transparency framework”). The transparency framework includes six categories of taxpayer-specific rulings which in the absence of compulsory spontaneous exchange of information could give rise to BEPS concerns. These six categories are (i) rulings relating to preferential regimes; (ii) unilateral advance pricing agreements (APAs) or other cross-border unilateral rulings in respect of transfer pricing; (iii) cross-border rulings providing for a downward adjustment of taxable profits; (iv) permanent establishment (PE) rulings; (v) related party conduit rulings; and (vi) any other type of ruling agreed by the FHTP that in the absence of spontaneous information exchange gives rise to BEPS concerns.

**OECD BEPS action 6
on treaty shopping**

Treaty shopping typically involves the attempt by a person to indirectly access the benefits of a tax treaty between two jurisdictions without being a resident of one of those jurisdictions. Taxpayers engaged in treaty shopping and other treaty abuse strategies undermine tax sovereignty by claiming treaty benefits in situations where these benefits were not intended to be granted, thereby depriving jurisdictions of tax revenues. The action 6 minimum standard on treaty shopping requires jurisdictions to include two components in their tax agreements:

1. an express statement that non-taxation is not intended (generally in the preamble) and one of the three methods to address treaty shopping:

2. a principal purpose test (PPT) equivalent to paragraph 9 of Article 29 of the 2017 OECD Model Tax Convention together with either a simplified or a detailed version of the limitation on benefits (LOB) rule that appears in paragraphs 1 to 7 of the 2017 OECD Model; or
3. the PPT alone; or
4. a detailed version of the LOB rule together with a mechanism (such as a treaty rule that might take the form of a PPT rule restricted to conduit arrangements, or domestic anti-abuse rules or judicial doctrines that would achieve a similar result) that would deal with conduit arrangements not already dealt with in tax treaties.

The Multilateral Instrument, MLI, in BEPS action 15 allows governments to modify existing bilateral tax treaties in a synchronised and efficient manner to implement the tax treaty measures developed during the BEPS Project, without the need to expend resources renegotiating each treaty bilaterally.

**OECD BEPS action 13
on Country-by-
Country Reporting
(CbCR)**

Under BEPS Action 13, all large multinational enterprises (MNEs) are required to prepare a country-by-country (CbC) report with aggregate data on the global allocation of income, profit, taxes paid and economic activity among tax jurisdictions in which it operates. This CbC report is shared with tax administrations in these jurisdictions, for use in high level transfer pricing and BEPS risk assessments.

**OECD BEPS action 14
on Mutual Agreement
Procedures (MAP)**

The BEPS Action 14 Minimum Standard seeks to improve the resolution of tax-related disputes between jurisdictions. As cross-border business and international labour mobility continues to be commonplace in a 21st century global economy, disputes relating to which jurisdictions can tax what types of income inevitably arise on occasion. Many tax treaties between jurisdictions contain a MAP provision providing for a process used to resolve such disputes. The MAP is of fundamental importance to the proper application and interpretation of tax treaties, notably to ensure that taxpayers entitled to the benefits of the treaty are not subject to taxation by either of the Contracting States which is not in accordance with the terms of the treaty.

**OECD BEPS minimum
standards**

The OECD BEPS minimum standards cover the BEPS actions 5, 6, 13, and 14 (see above). Each of the four BEPS minimum standards is subject to peer review in order to ensure timely and accurate implementation and thus safeguard the level playing field. All members of the Inclusive Framework on BEPS commit to implementing the minimum standards and commit to participating in the peer review.

**OECD Development
Assistance
Committee's Creditor
Reporting System
(DAC-CRS)**

The objective of the CRS Aid Activity database is to provide a set of readily available basic data that enables analysis on where aid goes, what purposes it serves and what policies it aims to implement, on a comparable basis for all DAC members. Data are collected on individual projects and programmes. Focus is on financial data but some descriptive information is also made available.

**OECD/G20 Inclusive
Framework on BEPS
(Inclusive
Framework)**

The Inclusive Framework is the umbrella for all states and jurisdictions collaborating on the implementation of the 15 BEPS actions to tackle tax avoidance, improve the coherence of international tax rules and ensure a more transparent tax environment.

Spillover analysis

A spillover analysis is an assessment of how a country's domestic tax policies and rules — including double tax treaties, transfer pricing rules, and the treatment of cross-border income — affect the tax bases and revenue mobilisation capacity of other countries, particularly lower-income partner countries. Such analyses are recognised as a contribution by development partners to policy coherence for development and to coordinated efforts against base erosion and profit shifting.

Tax expenditures (TE)

Tax expenditures are deviations from a benchmark tax system that result in foregone public revenue. They arise from provisions in tax law — such as special exclusions, exemptions, deductions, credits, preferential rates, or deferrals. They effectively function as alternatives to direct government spending and are used to pursue policy objectives such as encouraging investment, supporting specific sectors, or providing social benefits. Given their impact on public revenues, transparency, regular reporting, evaluation, and oversight of tax expenditures are essential for fiscal accountability and for assessing the coherence of tax policies.

**Tax Justice Network
(TJN), Corporate Tax
Haven Index (CTHI)
and Financial Secrecy
Index (FSI)**

TJN is an independent international research and advocacy network focused on the harms caused by tax avoidance, tax evasion, and financial secrecy. It produces the CTHI, which ranks jurisdictions according to their role in helping multinational corporations underpay corporate income tax, and the FSI, which ranks jurisdictions on the secrecy of their financial systems. Both indices serve as data sources in this framework for indicators on harmful tax practices, country-by-country reporting, and beneficial ownership transparency.