1. Background

From heated international debates on the taxation of cross-border transactions to high expectations created by the introduction of digital technologies in tax administrations, the issue of how effective taxation systems can help achieve the Sustainable Development Goals (SDGs) is high on the political agenda. Four years after the United Nations Conference on Financing for Development in Addis Ababa, new challenges have indeed emerged and domestic revenue mobilisation (DRM) remains a challenge on the ground.

Analysts regularly point to domestic political ownership as a main driver for successful DRM reforms in partner countries and stress the need for more inclusive frameworks, allowing for better representation of partner countries in the design of tax policy instruments. At the same time, the growing number of initiatives and stakeholders involved in the field of tax and development call for stronger coordination. In this context, issues such as strategic alignment, policy coherence for development and effective partnerships are more important than ever to achieve substantial and long-term improvements in the mobilisation of domestic revenues.

In the spirit of the Addis Ababa Action Agenda, members of the Addis Tax Initiative (ATI) committed to enhance the mobilisation and effective use of domestic revenues and to improve the fairness, transparency, efficiency and effectiveness of their tax systems. In 2018, the Addis Tax Initiative established three consultative groups to advance work on 1) doubling assistance to domestic revenue mobilisation in partner countries, 2) stepping up domestic revenue mobilisation in partner countries, and 3) ensuring policy coherence.

In its ten years since its foundation, the International Tax Compact (ITC) has fully contributed to both these objectives by serving as a neutral platform for a broad variety of development actors, including policymakers, experts, academics and civil society leaders. Through the consolidation of the Addis Tax Initiative, the International Tax Compact has shown that international cooperation can be a powerful catalyst for mobilising domestic revenues and helped to better align the support provided by development partners with the actual needs of partner countries. Meanwhile, with the facilitation of the Network of Tax Organisations (NTO) and the DRM Innovation Fund, ITC action also points to the crucial role that sharing best practices and pooling available strengths and resources can play in building sustainable national revenue systems.

The ATI/ITC Tax and Development Conference 2019 will provide a platform allowing diverse voices to be heard and new synergies to be built between partner countries and development partners. Focusing on the needs and priorities of partner countries, the conference will provide an inclusive setting for broad-based discussions on topics related to tax and development. It will allow its participants to reflect on the progress made in enhancing domestic revenue in partner countries and in fostering coherent development and tax policies.

With 2020 approaching, the conference will finally explore how to develop the Addis Tax Initiative further to best accommodate the changing needs and priorities of its partner countries, development partners and supporting organisations.
2. Objectives

The primary goal of the ATI/ITC Tax and Development Conference 2019 is to provide an inclusive platform for broad-based discussions, allowing a vast range of stakeholders cooperating with the Addis Tax Initiative to highlight different viewpoints and priorities on issues linked to tax and development.

Accordingly, an important dimension of the conference lies in its focus on providing an interactive environment that enables partner countries and development partners to share experiences and best practices, as well as to identify possible areas for engagement in the field of domestic revenue mobilisation.

More specifically, the objectives of the ATI/ITC Tax and Development Conference 2019 are to:

- **Review the progress** made towards attaining the objectives of the Addis Tax Initiative;
- **Develop ideas for the continuation of the Addis Tax Initiative after 2020**;
- **Raise political awareness for domestic revenue mobilisation** and make a contribution for keeping the topic high on the political agenda;
- **Provide a forum for in-depth exchange of experiences**, lessons learnt and good practices, setting the focus on the needs and priorities of partner countries while benefitting from the perspectives of different stakeholders;
- **Provide an inclusive setting for broad-based discussions** on issues related to tax and development that are faced by partner countries in their daily and far-reaching efforts to mobilise domestic revenue, with the aim of identifying ways to sustainably address them;
- **Identify opportunities for cooperation, support and synergies** between partner countries and development partners, while considering the role of regional and international organisations in that process.

3. Organisation

The ATI/ITC Tax and Development Conference 2019 will last 2.5 days and will host up to 170 participants. It will be organised by the Secretariat of the International Tax Compact and the Addis Tax Initiative, with funding provided by the German Federal Ministry for Economic Cooperation (BMZ) and the European Union (EU). A possibility for the event to be co-hosted through complementary support may be considered.

**Participation**

The conference will bring together a broad range of stakeholders cooperating with the Addis Tax Initiative and working in the area of domestic revenue mobilisation. These include, but are not limited to, partner countries, bilateral donors, international organisations, representatives from the private sector, civil society organisations, and academia. In particular, ATI members, other (non-ATI) partner countries and development partners interested in the Addis Tax Initiative and representatives from the regional and international organisations of tax administrations participating in the Network of Tax Organisations will be present.
Format

The conference programme will combine different formats and will be as interactive as possible, in order to give all stakeholders the opportunity to connect with each other, present their country/organisation, and articulate their respective needs and perspectives.

Panel discussions will provide insights from relevant stakeholders on specific topics related to tax and development, while allowing for an active participation and input by the participants.

Two rounds of breakout sessions will give all participants the opportunity to discuss topics of interest in more detail. The first round of breakout sessions will give participants the chance to address technical topics related to domestic revenue mobilisation and share their experiences with others. The second round will deal with cross-cutting topics related to tax and development.

As a way to promote “matchmaking” between partner countries and development partners, short “pitching sessions” will be organised throughout the event. During these sessions, ATI partner countries and ATI supporting organisations will be able to promote their requests for support.

A market place will provide the opportunity for all stakeholders and participants to present themselves, network with one another and share good practices, lessons learnt, and relevant information with interested parties.

Lastly, an open space will allow participants to meet in smaller groups or to organise their own session to present or discuss specific issues.
Preliminary Agenda

<table>
<thead>
<tr>
<th>1 July (Mon)</th>
<th>Arrival of the participants</th>
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<tbody>
<tr>
<td>15:00 – 18:00</td>
<td>Meeting of the ATI Consultative Groups</td>
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<tr>
<td>From 16:00</td>
<td>Registration</td>
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<tr>
<td>18:30 – 20:00</td>
<td><strong>Cocktail</strong></td>
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<table>
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<tr>
<th>2 July (Tue)</th>
<th>Day 1 – Closing the gap: Exploring untapped potential for domestic revenue mobilisation</th>
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<tr>
<td>08:00 – 08:45</td>
<td>Registration</td>
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<tr>
<td>09:00 – 09:45</td>
<td><strong>Opening of the conference</strong></td>
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<tr>
<td>09:45 – 10:00</td>
<td>Presentation of the conference programme</td>
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<tr>
<td>10:00 – 10:45</td>
<td>Stock-taking exercise: Launch of the ATI Monitoring Report 2017</td>
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<tr>
<td>10:45 – 11:00</td>
<td>Group picture</td>
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<tr>
<td>11:00 – 11:30</td>
<td><strong>Coffee break</strong></td>
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| 11:30 – 13:00| **Panel discussion 1 – Increasing domestic revenue for achieving the 2030 Agenda: Which are the untapped sources?**
   
   *There is still a gap regarding financing of the 2030 Agenda for Sustainable Development in many countries. The opening panel discussion will explore which untapped sources exist for increasing domestic revenue. Furthermore, the panel will assess which role the Addis Tax Initiative could play in future when it comes to mobilising domestic revenue from these sources.* |
| 13:00 – 14:00| Lunch break |
14:00 – 15:30  Breakout session 1 – Increasing domestic revenue for achieving the 2030 Agenda for Sustainable Development
   The first round of breakout sessions will allow participants to discuss the potential of different sources for increasing domestic revenue and factors to leverage this potential.

   A. Broadening the tax base: How to deal with the informal sector?
   B. Tax simplification: Where to start?
   C. Designing and managing tax incentive regimes: A balancing act between maximising the impact and minimising the drawbacks
   D. Digitalising tax administrations: How can development support be best tailored to the challenges faced in partner countries?
   E. Tax and ethics: How to strengthen domestic revenue mobilisation through the promotion of stronger integrity in tax administrations?
   F. Domestic revenue mobilisation in fragile states: A cornerstone for state-building?

15:45 – 16:30  Coffee break (including a presentation stand for each breakout session)

16:30 – 18:00  Panel discussion 2 – Combatting illicit financial flows: How to improve collaboration?
   The second panel discussion will deal with another potential driver for domestic revenue mobilisation: the fight against illicit financial flows (IFFs). While the topic is currently being addressed prominently in international debates, challenges linked to lack of political leadership and insufficient implementation remain. The panel will focus on identifying priorities to strengthen the commitment of addressing IFFs, and what role the Addis Tax Initiative could play in enabling this process after 2020.

19:30  Official dinner

3 July (Wed)  Day 2 – Better together: Effective partnerships for enhancing domestic revenue mobilisation

09:00 – 09:15  Introduction to day 2

09:15 – 10:45  Panel discussion 3 – Effective support for mobilising domestic revenue: How can coordination be improved?
   The third panel discussion will address the question of what is “effective” when it comes to development partners supporting the mobilisation of domestic revenue in partner countries. More specifically, the panel aims at identifying what progress needs to be made for development partners to achieve their target of doubling technical support to DRM and how to ensure quality of support. Additionally, the panel will seek to explore how effective partnerships could enhance domestic revenue mobilisation post-2020.

10:45 – 11:15  Coffee break
11:15 – 12:45  
**Breakout session 2 - Effective partnerships for domestic revenue mobilisation**

Securing wide political and societal ownership has long been identified as a main challenge for DRM efforts. The second round of breakout sessions will give participants the opportunity to discuss how cooperation not only between development partners and partner countries, but also across governments, with the civil society and other regional and international institutions, can lead to a long-term improvement in the national capacities to raise domestic revenue.

A. Donor coordination: Evidence from the ATI study and Medium-Term Revenue Strategy (MTRS) implementation in Uganda

B. Civil society organisations: How can they contribute to domestic revenue mobilisation?

C. DRM indicators and measuring progress in DRM reform: Moving beyond the tax-to-GDP ratio

D. Setting new standards in the international tax and development arena: How to strengthen the voice of partner countries?

E. Policy partnerships for development: Fostering cross-government collaboration for domestic revenue mobilisation

F. Horizontal partnerships: How to achieve mutual benefits through regional and international cooperation?

12:45 – 14:00  
**Lunch break**

14:00 – 15:00  
Presentation and sharing of the results from breakout session 2

Coffee break included in the market place

15:00 – 17:00  
**Market place**

The market place will provide the opportunity for all participants to introduce projects and initiatives, exchange with one another, and share good practices, lessons learnt and relevant information with interested parties.

17:00 – 18:00  
**Open space**

The open space will allow participants to meet in smaller groups or to organise their own session to present or discuss specific issues of interest.
<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
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<tr>
<td>09:00 – 09:15</td>
<td>Introduction to day 3</td>
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<tr>
<td>09:15 – 10:45</td>
<td><strong>Panel discussion 4 – Beyond domestic revenue mobilisation: From mobilisation to spending</strong>&lt;br&gt;How to ensure that more revenue leads to more development? This panel explores how to make more effective, efficient and accountable use of public resources. It also addresses the question of how the fiscal space that is required in order to achieve development goals can be improved by other means than raising revenue.</td>
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<td>10:45 – 11:15</td>
<td>Coffee break</td>
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<td>11:15 – 12:45</td>
<td><strong>Panel discussion 5 – What are the priorities for the Addis Tax Initiative post-2020?</strong>&lt;br&gt;The closing panel will look at the continuation of the Addis Tax Initiative beyond 2020 to ensure that it still provides an added value within the tax and development arena. First, the ATI midterm evaluation report will be presented. Based on its recommendations and the results of the previous sessions, panellists will discuss what should be the priority areas for the Initiative after 2020, in order to best reflect changing priorities in the international tax and development landscape.</td>
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<tr>
<td>12:45 – 13:00</td>
<td>Closing of the conference</td>
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<tr>
<td>13:00 – 14:00</td>
<td>Lunch</td>
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<tr>
<td>14:00 – 17:00</td>
<td><strong>Meeting of the ATI post-2020 task force</strong></td>
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