Note on Role and Organisation

In order to begin implementation of the commitments made in the Addis Tax Initiative (ATI), launched on 15 July in Addis Ababa, this paper sets out, for consideration by signatories, the expected processes and governance of the ATI i.e. what it will do and what it will not do and how it will be organised. The main task of the ATI is to be instrumental in doubling technical cooperation with partner countries. The technical aspects of the monitoring framework, such as the baseline for measurement, will be considered in a separate note.

In summary, a form of very light organisational structure for the ATI is required, to coordinate implementation and so that it is visible and approachable. It is therefore proposed that in addition to the network of member contacts, the ATI will have 1) a small Steering Committee, headed by two co-chairs, and 2) the Secretariat, that is hosted by the International Tax Compact (ITC) in Bonn.

Role of the ATI

What the Addis Tax Initiative will do, collectively, coordinated by the Steering committee and supported by the secretariat:

- Play a coordinating role to monitor and report on the doubling of the support under the Initiative (based on country submissions through ITC); monitor that doubling is reached by 2020.
- Maintain the network of countries and International Organisations that joined the ATI; respond to queries on the ATI from countries and advise them on contact persons in participating countries, so as to facilitate contacts between partner countries and donors; pursue (for some time) the outreach to increase especially the number of partner countries.
- Monitor that the specific points mentioned in the declaration are addressed, i.e. that partner countries receive the desired support for capacity building in international tax issues (incl. BEPS and AEoI), that they get access to the international tax dialogue and that south-south cooperation is facilitated.
- While coordination of technical cooperation at country level will remain the responsibility of the recipient organisation at country level, the ATI will facilitate donor coordination by making available its network and through sharing of information. International organisations and ‘lead’ donors active in partner countries are – for instance – encouraged to use the ATI network to seek the participation of other donors for elements of DRM programmes for which they seek additional support or to alert other donors on areas identified as necessary but which they themselves cannot take up.
- Maintain a website with information on the ATI, monitoring data, and (on a voluntary basis) participating donor’s programmes in the field of revenue mobilisation.

What the Addis Tax Initiative will not do:

- Conduct detailed verification of data provided by donor countries
- Pro-actively undertake donor coordination
- Initiate or implement programmes, which will remain the responsibility of the participating countries and/or international organisations.
Organisation of the ATI

To coordinate the pursuit of the objectives of the ATI and be answerable, as defined above, it is proposed to set up a (mainly virtual) steering committee that is responsible to pursue the objectives of the ATI, as defined above. It is proposed to be set up as follows:

- **Members:** 2 partner countries, 2 large donors and 2 smaller donors. IMF, World Bank, OECD and ATAF/CIAT will participate as and when required as observers. Steering committee members will serve for 2 years, one time renewable.
- **Headed by 2 co-chairs** (one from a partner country and one from a donor country with annual rotation of co-chairs).
- Co-chairs work closely with ITC Secretariat.
- Co-chairs remain in touch with all countries that joined the ATI.
- The Steering Committee approves the annual monitoring report by the Secretariat.

The Secretariat will be funded through voluntary contributions to ITC.

Related issues

**Outreach to partner countries**
For a limited time outreach to new partner countries will be pursued with the aim to reach a slightly higher number of partner country members.

**Establishment of baseline data and monitoring framework**
See separate Monitoring Note with details on type of programmes to be monitored and establishment of baseline.