



External Evaluation of the Addis Tax Initiative

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Published by

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The study was commissioned to B,S,S. Economic Consultants. The content of this study represents the conclusions and opinions of the authors and does not constitute official positions of the German government, the European Union or GIZ.

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Bonn, as of June 2019

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External Evaluation of the Addis Tax Initiative

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Executive Summary

Background

This report presents the results of the mid-term evaluation of the Addis Tax Initiative (ATI). The evaluation recommends continuing the Addis Tax Initiative after 2020, but adapting it to new needs and a changing institutional landscape.

The Addis Tax Initiative was set up in 2015 as a multi-stakeholder partnership to support domestic revenue mobilisation (DRM) in partner countries and strengthen development cooperation in this area. Today, it has 59 members.¹ A majority of partner countries are from the African continent. In contrast, only one member country is from Latin America. In this region of middle-income countries, the Addis Tax Initiative might still need to communicate and explain its relevance to potential member countries more convincingly.

Members of the Addis Tax Initiative agree on three commitments:

- Development partners have committed to collectively double their technical cooperation in the area of DRM/taxation by 2020;
- Partner countries have committed to step up domestic revenue mobilisation as a key means of attaining the Sustainable Development Goals (SDGs) and inclusive development;
- All ATI members have committed to ensure policy coherence for development.

The Addis Tax Initiative relies on a range of “soft governance” mechanisms to facilitate and incentivise compliance with these commitments. Above all, it produces yearly monitoring reports. Related to the monitoring of the first commitment, the Addis Tax Initiative has created a database on DRM-related Official Development Assistance (ODA) funds. Further, three consultative groups were set up at the beginning of 2018 to organise the discussions and drive the agenda with regard to each of the three commitments. Everyday operations are overseen by a Steering Committee composed of six members: three development partners and three partner countries. The Addis Tax Initiative has a small secretariat with two staff members located in Bonn, Germany, facilitated by the International Tax Compact (ITC).

The Addis Tax Initiative can be considered a frontrunner in engaging development partners and partner countries in a multi-stakeholder dialogue. However, it is fair to say that the exchange on international tax issues and the coordination of related policies take place in a much richer and diversified framework of networks and initiatives today than the one that existed in 2014/15, when the Addis Tax Initiative was set up. It is against this background that the specificities of the Addis Tax Initiative and its unique selling proposition have to be evaluated.

¹ As of May 2019: 24 partner countries, 20 development partners and 15 supporting organisations (multilateral organisations, think tanks, civil society organisations).

ATI “contribution stories”

At this point, it is still too early to measure many of the ATI’s potential impacts. Furthermore, many observed changes, such as increases in ODA or improvements in domestic revenue mobilisation, cannot be directly attributed to ATI activities. In response to these two challenges, the evaluation relies on contribution analysis as the main conceptual approach. This approach is based on an iterative process of hypothesis building and hypothesis testing. It seeks to establish theoretically sound and plausible links between policy interventions and desired impacts.

The evaluation reconstructs five “contribution stories” of the Addis Tax Initiative. Impact is sought by means of the following approaches:

- *Agenda setting*: The Addis Tax Initiative aspires to increase the salience of domestic revenue mobilisation and thus help pushing the topic as a domestic political issue in its member countries and beyond.
- *Donor coordination*: The Addis Tax Initiative seeks to contribute to coordination among development partners regarding major developments in international taxation.
- *Peer learning*: The Addis Tax Initiative provides a platform for the exchange of policy experiences and mutual learning.
- *Matchmaking*: The Addis Tax Initiative matches technical assistance requests from partner countries with the technical expertise offered by development partners.
- *Commitment*: The Addis Tax Initiative provides a forum and an international audience for member states that commit to the three broad policy objectives defined by the initiative.

Key findings

The following summarises the key findings of the evaluation with regard to the five contribution stories introduced above:²

Agenda setting

The ATI has played a highly relevant and effective role in signalling political commitment to the Addis Ababa Action Agenda (AAAA) in 2015 and beyond. The commitment of the development partners to double their DRM-related efforts until 2020 has created peer pressure and serves as an important reference point in policy discussions (e.g. when deciding on budget allocations in national administrations). It has also been noted by other governments and international organisations, causing them to put (or keep) domestic revenue mobilisation on their own agenda. Further, in March 2016, the OECD DAC Working Party on Development Finance Statistics agreed on a formal purpose code for domestic revenue mobilisation in its ODA database, an innovation that was justified by explicitly referring to ATI monitoring.

The impact of the Addis Tax Initiative in the agenda-setting domain is likely to be short-lived, however. The international tax agenda changes constantly as new issues compete for attention and new actors enter the playing field. Some interviewees observed that the Addis Tax Initiative

² The main report is, in addition, structured according to the five OECD DAC evaluation criteria (relevance, effectiveness, efficiency, impact, sustainability).

was introduced “with a bang” in 2015, but has not managed to maintain that visibility over time. One reason for this could be that partner countries appear to be less involved in ATI activities than suggested by the formal structure. Active participation by partner countries in the ATI Consultative Groups and the ATI Steering Committee has been limited to a rather small number of countries. We **recommend** making sure that partner countries play a more active part in steering the Addis Tax Initiative. Further, we recommend an active membership policy to increase the representativeness of the Addis Tax Initiative on a worldwide scale. Finally, we recommend giving priority to communication and visibility as a means to enhance the soft governance mechanisms employed by the Addis Tax Initiative.

Donor coordination

Of the 30 interviews with stakeholders conducted by the evaluation team, a majority emphasised the relevance of the Addis Tax Initiative for the dialogue and exchange of experiences among bilateral development partners. However, donor coordination takes place above all in the form of mutual information through monitoring reports and informal exchanges on relevant DRM-related issues. Beyond that, the Addis Tax Initiative does not provide any formal mechanism that would ensure donor coordination. We **recommend** a systematic assessment of demand for enhanced coordination services among ATI members.

Peer learning

Representatives from partner countries in particular considered the Addis Tax Initiative a highly relevant platform for peer learning. Most interviewees appreciate the opportunities for networking and exchanging experiences in ATI meetings and conferences and they acknowledge the thorough preparation of events by the Secretariat of the Addis Tax Initiative. With regard to capacity development and peer learning, though, some stakeholders were missing a more systematic approach. We **recommend** improving the collection and sharing of information (e.g. with more consistent monitoring reports and better reporting on DRM-related ODA). Establishing platforms for peer learning beyond the mere exchange of information could be a promising way to make greater use of the information gathered by the Addis Tax Initiative. Since effective peer learning depends on the presence of peers, we also recommend more attendance of officials from ministries of finance of development partners in ATI activities.

Matchmaking

Matching the demand for specific support by partner countries with the expertise offered by development partners was also deemed highly relevant by the interviewees. It is still too early, however, to tell how this new line of service provided by the Addis Tax Initiative will play out in practice. We **recommend** rolling out matchmaking on a broader scale, for instance by involving regional organisations, such as the African Tax Administration Forum (ATAF) and the Inter-American Center of Tax Administrations (CIAT), and by strengthening the link between domestic DRM strategies or MTRS and development partner programmes.

Commitment

In many interviews, stakeholders raised concerns regarding the relevance of one or several of the three ATI commitments, as currently approached by the initiative. However, as of now it

appears that neither of the goals that ATI members have committed to will be reached. With regard to ATI Commitment 1, the focus on the quantity rather than the quality of ODA was mentioned as a factor that could additionally affect the relevance of the goal. Monitoring reports were not fully effective as tools for policy guidance due to methodological problems, incomplete data and time lags. With regard to the other two commitments, many stakeholders felt that a lack of measurable indicators or encompassing concepts would render these goals rather irrelevant in practice. The ATI Consultative Group 2 has only very recently agreed on a list of indicators to measure progress on ATI Commitment 2. It remains yet to be seen whether this list will effectively promote the fulfilment of this commitment. Further, ATI members are still in the process of developing a conceptual and monitoring framework for ATI Commitment 3. We **recommend** further improving the monitoring of all three commitments.

As a general conclusion, putting all recommendations into practice would require endowing the Secretariat of the Addis Tax Initiative with additional funds. The secretariat is widely regarded as highly effective, given its limited resources. However, some of the potential of the ATI towards agenda-setting, peer learning, and ensuring policy coherence could be utilised much better with only slight improvements in the means that the secretariat has at its disposal. In addition, mobilising additional funds from different sources could strengthen ATI's role as an initiative owned and driven by its members.

ATI post-2020

The Addis Tax Initiative should continue seeking collaboration with other initiatives and organisations, many of which are already ATI members. The evaluation discusses three alternative scenarios: a) continue, but consolidate current ATI activities, b) expanding the Addis Tax Initiative by providing new services to its members, and c) improving its current range of activities, but maintaining its main features. A fourth scenario, discontinuing the Addis Tax Initiative, is taken as a baseline, against which all other options would need to prove their usefulness. Discontinuing would mean acknowledging that the space and demand for ATI's unique range of activities has become too narrow to keep the initiative alive.

Continue but consolidate

The Addis Tax Initiative could limit itself to those core functions that have already proven to be useful to members. Examples would be to focus on exchange among development partners, monitoring of DRM-related activities or matchmaking services. However, it appears difficult to imagine how such a scenario would be superior to discontinuing the Addis Tax Initiative altogether, as the main characteristics and justification of the initiative would probably be lost.

Continue and expand

The Addis Tax Initiative could offer additional services with regard to capacity development, addressing tax avoidance and evasion, or linking revenue to spending. Some stakeholders have also proposed that the initiative should provide direct channels to ODA funding. This could be a major boost to the attractiveness of the Addis Tax Initiative and would make it easier for the initiative to gain new members. At the same time, the initiative would probably risk doubling the efforts undertaken and services provided by other organisations. Hence, any

new services or commitments taken up by the Addis Tax Initiative and its member countries should be part of a collaborative approach that involves other relevant actors.

Continue but improve

If continued, the unique selling points of the Addis Tax Initiative should be strengthened. With regard to development partners' efforts, a feasible quantitative goal could be to keep the level of ODA funding. This could also be monitored within the existing ATI framework. At the same time, qualitative goals could aim at improving the fit of development partner programmes to individual countries' needs, for instance through the above-mentioned matchmaking process, but also through a better alignment of ODA programmes with the DRM strategies or MTRS of partner countries. As to partner countries' efforts, linking increased domestic revenue mobilisation to more tax fairness, equality or a better protection of environmental resources would give this commitment an additional dimension in line with the SDGs. Finally, policy coherence with regard to trade, international finance and the use of environmental resources is likely to be a top priority in taxation in the coming years and the Addis Tax Initiative should explore ways to incorporate this dimension more clearly in its agenda.

1. Introduction

The International Tax Compact (ITC) commissioned B,S,S. Economic Consultants to conduct a mid-term evaluation of the Addis Tax Initiative (ATI), four years after its inception in 2015. The evaluation assesses relevance, effectiveness, impact, efficiency and sustainability.

In particular, the evaluation aims at:

- Specifying which elements worked well and which ones can be improved;
- Identifying lessons learned in this first phase of the Addis Tax Initiative; and
- Providing input for discussions concerning ATI's future beyond 2020.

The following Section 2 presents background information on the Addis Tax Initiative and the policy field of domestic revenue mobilisation (DRM). In Section 3, we introduce the conceptual and methodological approach of the evaluation. Section contains our findings and in section 5 we presents our recommendations. Inputs for the discussion on the future of Addis Tax Initiative after 2020 are given in Section 6, followed by the conclusions in Section 7.

2. Background

2.1. ATI Foundation and objectives

The Addis Tax Initiative (ATI) was set up in 2015 as a multi-stakeholder partnership to support domestic revenue mobilisation (DRM) in partner countries and strengthen development cooperation in this area. A key motivation for the ATI founders was to send a strong signal in the context of the Third Financing for Development Conference in Addis Ababa and its major outcome, the Addis Ababa Action Agenda (AAAA). The founding members commonly agreed that lack of Official Development Assistance (ODA) should never be a reason to shy away from DRM reforms in partner countries. Correspondingly, the ATI's first commitment is to double DRM-related ODA funding by 2020. A second motivation for the Addis Tax Initiative was to create a platform for a multi-stakeholder dialogue on taxation and DRM reforms. It should provide opportunities for partner countries as well as development partners to share policy experiences and to articulate their expectations and needs with regard to domestic revenue mobilisation. This is meant to lead to more and better support for domestic revenue mobilisation on behalf of development partners and, ultimately, to more and better tax collection in partner countries.

Members of the Addis Tax Initiative have made three commitments:

1. Development partners have committed to collectively double their technical cooperation in the area of DRM/taxation by 2020;
2. Partner countries have committed to step up domestic revenue mobilisation as a key means of attaining the Sustainable Development Goals (SDGs) and inclusive development;
3. All ATI members committed to ensure policy coherence for development.

The Addis Tax Initiative contributes to recent international efforts that aim at improving cooperation in tax matters on a worldwide scale and strengthening domestic revenue mobilisation in partner countries.³ Domestic revenue mobilisation is normally understood to refer to domestic public resources, as outlined in the first out of seven action areas of the AAAA.⁴ It thus covers one of four pillars of financing for development. Domestic private resources along with international funds, both public and private, constitute the other three pillars.

Of these four pillars, domestic revenues from taxes and non-tax sources (such as for instance profits from state-owned companies) form the largest component. Tax revenues alone amount to USD 4.3 trillion in 2016 for low- and middle-income countries, which is more than double the amount of international public and private capital these countries received in the same year. On average, tax revenues cover between 42 % of total development finance resources in low-income countries (LICs) and 78 % in upper-middle income countries (UMICs) in 2016 (see Figure 1). This underlines the need to strengthen domestic revenue mobilisation in low-income countries.

³ This section draws on information provided by von Haldenwang, C., & Schwab, J. (2018). Pathways to international tax governance: Has the German G20 presidency made a difference? *Global Summitry*, 3(2), 141-155; von Haldenwang, C., & Laudage, S. (2019). Financing for development and domestic revenue mobilization: more reforms needed! Bonn: DIE (Briefing Paper, forthcoming).

⁴ See https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf, accessed 14.06.2019.

Public revenues have been growing in a majority of low- and lower-middle-income countries over the past fifteen years, both in absolute figures and as a percentage of the GDP. However, increases remain insufficient to cover the financing needs of the SDGs, estimated at USD 2.5 trillion per year for developing countries alone, according to UNCTAD figures.⁵ In addition, developing countries have to face a recent decline of financial flows from international public and private sources by 12 % between 2013 and 2016.⁶ According to OECD forecasts, other external sources of development finance are threatening to decrease even more. As a result, governments will be under pressure to mobilise more revenues at home.

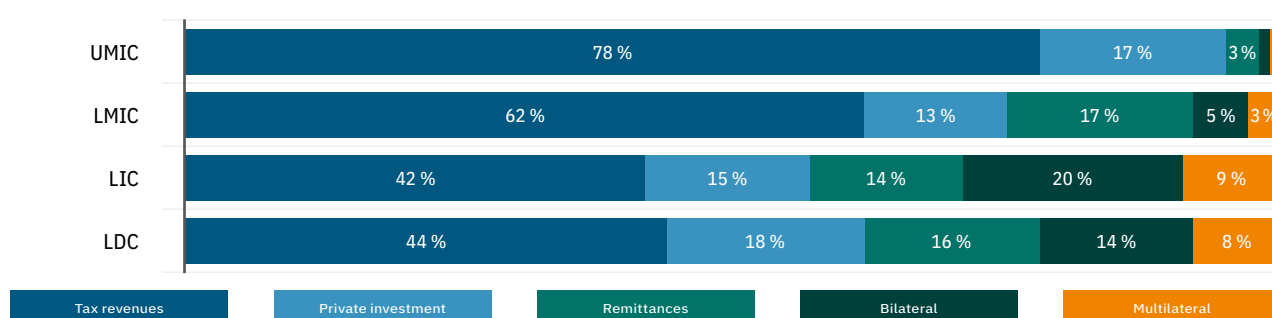


Figure 1: *Mix of development finance resources in 2016*

Source: von Haldenwang & Laudage 2019. Data retrieved from OECD. (2018).
Global Outlook on Financing for Sustainable Development 2019, Time to face the challenge. Paris: OECD Publishing.

Note: UMIC = Upper Middle Income Countries, LMIC = Lower Middle Income Countries, LIC = Low Income Countries, LDC = Least Developed Countries.

2.2. Scope and activities of the Addis Tax Initiative

The Addis Tax Initiative operates as an international platform based on voluntary membership. Like most other initiatives of this kind, it has no authority to enforce compliance with the above-mentioned commitments upon its members. Instead, the Addis Tax Initiative relies on a range of “soft governance” mechanisms to facilitate and incentivise such compliance. Above all, it focuses on monitoring the ATI commitments, generating transparency regarding the progress achieved by its members, facilitating policy coordination, and stimulating peer learning among its members. With regard to the latter, the Addis Tax Initiative has shown willingness to take up new issues as requested by its members, either by providing room for discussions among members (ATI Consultative Groups, events) or by producing policy-oriented studies on specific subjects.

⁵ This refers to the financing of basic infrastructure (roads, rail and ports; power stations; water and sanitation), food security (agriculture and rural development), climate change mitigation and adaptation, health, and education. See UNCTAD. 2014. World Investment Report 2014: Investing in the SDGs: An Action Plan. Geneva: UNCTAD.

⁶ Global Outlook on Financing for Sustainable Development 2019, Time to face the challenge. Paris: OECD Publishing.

Scope of the Addis Tax Initiative

What the Addis Tax Initiative will do:

- *Play a coordinating role to monitor and report on the commitments made under the initiative.*
- *Maintain the network of countries and international organisations that joined the Addis Tax Initiative.*
- *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.*
- *Facilitate donor coordination by making available its network and through sharing of information.*
- *Maintain a website with information on the Addis Tax Initiative.*

What the Addis Tax Initiative will not do:

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

Source: ATI Website, <https://www.addistaxinitiative.net/#slider-3>, accessed on 04.05.2019

In order to assess progress in the areas of the three commitments, the Addis Tax Initiative produces yearly monitoring reports. Two rounds of reports have been issued so far. The first one was published in 2017 and contained information for the year 2015, which was meant to serve as a baseline for the following years. The second round was published in November 2018, based on data for the year 2016. The Addis Tax Initiative is due to publish a third round of reports, covering the year 2017, in the first half of 2019.⁷ Related to the monitoring of the first commitment, the initiative has created a database on DRM-related ODA funds.

According to the ATI internal conceptual framework for the ATI Monitoring Reports, published in 2015,⁸ the reports are designed to cover a range of quantitative and qualitative information from different sources. The monitoring is not only intended to provide information on the input level (“what is being spent on activities to support domestic revenue mobilisation in partner countries?”) but also to focus on visible outputs and outcomes of DRM activities. As such, it is meant to facilitate the exchange of policy experiences and thus to enable peer learning. To what extent these objectives could be achieved, shall be analysed below (Section 4).

⁷ By the time of this evaluation, these reports were not yet available.

⁸ Addis Tax Initiative (2015). The 2015 ATI Monitoring Report. A conceptual framework. Bonn: Addis Tax Initiative.

The ATI's everyday operations are overseen by a ATI Steering Committee composed of six members: three development partners and three partner countries. Several supporting organisations (IMF, World Bank, OECD, ATAF, CIAT) act as observers. At the meetings of the ATI member countries, an annual work plan is discussed and adopted.

At the beginning of 2018, three consultative groups were set up to organise the discussions and drive the agenda with regard to each of the three commitments. Since then, these groups have met at two occasions, in addition to organising online exchanges. Much of the substantive work of the Addis Tax Initiative is now being carried out in the context of these groups.

The Addis Tax Initiative has a small secretariat with two staff members located in Bonn, Germany. The secretariat is facilitated by the International Tax Compact (ITC).

Table 1 summarises ATI key activities to date.

<i>Activity</i>	<i>Quantity</i>	<i>Comment</i>
Exchange activities	5 meetings 6 side events 1 conference	2-3 events per year
Database	1139 entries	501 entries in 2015 638 entries in 2016
Studies / reports	3	1. Tax expenditure and the treatment of tax incentives for investment 2. Donor Coordination in Domestic Revenue Mobilisation 3. Evaluation of the Addis Tax Initiative
Steering Committee	6 countries; ~18 conference calls ⁹	Current members: Afghanistan, Germany, Senegal, Sweden, The Gambia, United States of America 4-5 conference calls per year, on average
Consultative groups	3	One Group for each commitment Group 1: 9 Members Group 2: 10 Members Group 3: 9 Members Back-to-back meetings in 2018 and 2019 plus virtual meetings and online exchanges
Monitoring briefs	2	Baseline report in 2015 2016 ATI Monitoring Briefs 2017 ATI Monitoring Report
Secretariat	2 FTE	Facilitated by the International Tax Compact

Table 1: ATI key activities

⁹ The evaluation team has access to 17 minutes of ATI Steering Committee conference calls since December 2015. There might have been additional meetings of the Steering Committee in the context of major ATI events, but no documentation on such meetings has been provided by the Secretariat of the Addis Tax Initiative.

2.3. International context and other DRM activities

The need for increased levels of international cooperation on tax matters has gained growing acceptance in the international community. Fighting tax avoidance and tax evasion, improving the conditions for fair tax competition between jurisdictions and reforming the international tax system in the face of globalisation and digitalisation have been key driving forces behind this development. Clearly, developing countries must not be sidelined in this process. While the Addis Tax Initiative can be considered a frontrunner in engaging development partners and partner countries in a multi-stakeholder dialogue, recent years have seen the emergence of a number of new initiatives, some of which relate to the agenda and / or the mode of operation of the Addis Tax Initiative. For a better understanding of the rapidly developing landscape in which initiative is placed, the most important of these initiatives will be introduced in the following paragraphs.

OECD / G20 Base Erosion and Profit Shifting (BEPS) Project

In 2013, the G20 leaders called upon the OECD to set up the BEPS project to fight tax avoidance by multinational corporations. Initially advanced by G20 and OECD countries, the project was subsequently extended to include developing countries as well. A key body in this regard is the Inclusive Framework on BEPS, established by the OECD in June 2016, with presently more than 125 member countries. However, some international organisations such as the African Tax Administration Forum (ATAF) or the United Nations Economic Commission on Africa (ECA) note that many developing countries lack the necessary capacities to implement the standards and to engage actively in the discussions.¹⁰

Global Forum on Transparency and Exchange of Information

The Global Forum on Transparency and Exchange of Information is also hosted by the OECD. With currently more than 150 members, the Global Forum aims to facilitate international Exchange of tax-related Information (EoI), either automatically or on request, to fight tax evasion and avoidance by corporations and individuals. The Forum monitors the implementation of the Common Reporting Standard (CRS), developed by the OECD and endorsed by the G20 in 2014. It also assists developing country members to implement the CRS and it has launched an Africa Initiative in 2015 to support EoI with African countries.

Platform for Collaboration on Tax (PCT)

The PCT was established in 2016 as a joint mechanism of IMF, OECD, WBG and UN. It aims at improving the coordination of tax-related activities and generating synergies between these organisations. One of its outputs are toolkits intended to support developing countries in the implementation of BEPS measures and improvement of DRM activities. The first global conference of the PCT took place in February 2018. In its conference statement, the PCT pledged to work with the Addis Tax Initiative and others to gain a “comprehensive picture of the total effort of international, regional and bilateral partners in supporting developing countries on tax matters”.¹¹

¹⁰ For instance, see T20 Task Force on Cooperation with Africa (2019): T20 Policy Brief on Tax Challenges of Digitalisation in Africa. <https://t20japan.org/policy-brief-tax-challenges-digitalization-africa/> (accessed 10.06.2019).

¹¹ See the Conference Report of the First Global Conference of the PCT, <https://www.oecd.org/tax/tax-global/first-global-conference-of-the-platform-for-collaboration-on-tax-february-2018.pdf>, accessed 29.05.2019.

Tax Inspectors without Borders (TIWB)

The program was set up jointly by the OECD and UNDP in 2015. It is designed to support audit capacities of tax administrations in developing countries. To this end, the TIWB member organisations send active and retired tax officials from developed countries to developing countries for them to support and consult domestic officials. Up to now, the initiative has completed 16 programmes, while 47 programmes are ongoing and a further 26 were in the pipeline.¹²

Network of Tax Organisations (NTO)

Regional tax organisations such as the Inter-American Center of Tax Administrations (CIAT, established in 1967) or the African Tax Administration Forum (ATAF, operating since 2008) and others fulfil functions of technical assistance, capacity development and regional agenda setting. Increasingly, they also represent regional interests on a global level. In 2018, these organisations joined forces in the NTO to foster exchange and constitute a common platform for regional perspectives in international discussions on tax cooperation. Similar to the Addis Tax Initiative, the NTO Secretariat is facilitated by the International Tax Compact.

In light of these developments, it is fair to say that the exchange on international tax issues and the coordination of related policies take place in a much richer and diversified framework of networks and initiatives than the one that existed in 2014/15, when the Addis Tax Initiative was set up. Some of the functions described above are now being fulfilled by other actors as well. It is against this background that the specificities of the initiative and its unique selling proposition will be discussed in Section 4.1. below.

¹² See <http://www.tiwb.org/programmes/>, accessed 03.06.2019.

3. Methodology

3.1. Methods

The present evaluation utilises the following methods:

- (i) Review of ATI documents, both public and internal, as provided to the evaluation team by the Secretariat of the Addis Tax Initiative;
- (ii) Semi-structured interviews with 30 ATI members, stakeholders and external experts (see Annex 2, List of Interviews);
- (iii) Review of secondary literature to capture contextual factors that may have an effect on the Addis Tax Initiative and to triangulate the results of the document review and the interviews.

The evaluation had to address two methodological challenges. First, it is still too early to measure many of the ATI's potential medium- to long-term impacts. Considerable attribution problems represent the second challenge: In many cases, observed changes such as increases in Official Development Assistance (ODA) or improvements in domestic revenue mobilisation (DRM), cannot be directly attributed to ATI activities. There is a broad range of other economic and political factors, both domestic and international, that presumably have a causal impact on the observed changes; or that might have conditioned ATI activities. Establishing direct causal links is difficult. In response to these two challenges, the evaluation relies on contribution analysis as the main conceptual approach, as will be explained in more detail in the following sub-section.

3.2. Conceptual approach

Contribution analysis is a conceptual framework that has been developed to generate reliable information on the contributions of specific policy interventions to broader policy goals beyond direct attribution.¹³ It is based on a stepwise approach:

- (1) Definition of the attribution problem to be addressed;
- (2) Development of a so-called “*theory of change*,” a hypothesised causal chain that links the policy intervention with the desired changes, or “contribution story;”
- (3) Collection of available evidence, following the logic and structure of theory of change;
- (4) Assembly and assessment of the contribution logic defined in the theory of change, and challenges to it;

¹³ For instance, see Mayne, J. 2008. Contribution analysis: An approach to exploring cause and effect, ILAC Brief 16, Institutional Learning and Change (ILAC) Initiative, Rome, Italy; Lemire, S. T., Nielsen, S. B. & Dybdal, L., 2012. Making contribution analysis work: A practical framework for handling influencing factors and alternative explanations. *Evaluation*, 18(3), S. 294–309; Centre for Development Impact. (2019). Contribution analysis and estimating the size of effects: Can we reconcile the possible with the impossible? In Practice Paper (Vol. 20). Brighton: Centre for Development Impact.

- (5) Search for additional evidence.
- (6) Revision and strengthening of the theory of change.

Contribution analysis can thus be understood as an iterative process of hypothesis building and hypothesis testing. Its primary objective is to establish a link between the policy intervention and the desired impacts. The link has to be theoretically sound and plausible. To achieve plausibility, it is necessary to establish an uninterrupted causal chain connecting the intervention to the desired outcome. Once this has been achieved, the evaluators deduce indicators and testable hypotheses from the theory of change.

3.3. ATI “contribution stories”

In this section, we reconstruct the ATI’s contribution stories. We see five distinct contribution stories or causal pathways through which the Addis Tax Initiative may generate impact. The main change – or impact, for that matter – that the Addis Tax Initiative intends to achieve, is to increase the available financing for development and thus to contribute to the achievement of the Sustainable Development Goals (SDGs).

- (1) *Agenda setting*: With its international visibility and its various communication activities, the Addis Tax Initiative aspires to increase the salience of domestic revenue mobilisation and thus help pushing the topic as a domestic political issue in its member countries and beyond. In addition, it seeks to facilitate access of member countries to the international tax dialogue, making it easier for them to take note of new debates and voice their specific concerns. Engaging development partners and partner countries at eye level should lend additional legitimacy and effectiveness to the agenda-setting activities of the Addis Tax Initiative.
- (2) *Donor coordination*: As a network of most bilateral development partners active in this field, the Addis Tax Initiative contributes to coordination among development partners regarding major developments in international taxation. This is also done by providing data and information on DRM-related ODA. The underlying assumption is that with better mutual knowledge of development partners programmes and more opportunities for exchange, the effectiveness and efficiency of bilateral ODA in this field will be enhanced.
- (3) *Peer learning*: The Addis Tax Initiative provides a platform for the exchange of policy experiences among tax administrations of partner countries, development partners as well as international and civil society organisations.¹⁴ This exchange takes places in a series of meetings, both virtual and real. Furthermore, the Secretariat of the Addis Tax Initiative contributes to the exchange of information with publications on individual members’ policy experiences. It allows partner countries to share completed and/or ongoing administrative reforms and policy reform initiatives. The theoretical assumption is that by sharing information and learning about the experiences of others, ATI members improve their DRM-related capacities as well as the quality of their domestic reform efforts, thus contributing to the above-mentioned impacts.

¹⁴ This draws on the Report of the ATI Meeting in Paris, France, 27–28 November 2018, made available to the evaluation team by the secretariat of the ATI.

- (4) *Matchmaking*: The Addis Tax Initiative matches technical assistance requests from partner countries with the technical expertise offered by development partners. Both sides can use the Addis Tax Initiative to find opportunities for bilateral DRM-related projects or short-term interventions. Informal exchange and matchmaking are supposed to help linking (technical) cooperation activities in a better way to the needs of partner countries. In this case, the assumption is that the matchmaking mechanism leads to more and better DRM-related ODA. It is also assumed that more and better ODA leads to increases in domestic revenue mobilisation.
- (5) *Commitment*: The Addis Tax Initiative serves as a so-called “commitment device.” It provides a forum and an international audience for member states that commit to the three broad policy objectives defined by the initiative: ODA mobilisation, DRM increases, and policy coherence. The public commitment creates reputation gains for member countries, but it can also entail a so-called “audience cost”, referring to reputation losses if a member country fails to live up to the goals it has committed itself to achieve. The Addis Tax Initiative strengthens this effect by developing indicators for each commitment and monitoring members’ individual progress.

The causal paths from the interventions to the desired changes laid out above are all plausible. However, they are clearly not driving the expected results exclusively. Many other factors play facilitating or inhibiting roles. It is noteworthy that all paths introduced above are based on “soft governance” mechanisms, since the Addis Tax Initiative lacks the mandate to enforce policy action upon its members.

Figure 2 depicts the links between some of the key elements in this assumed causal chain. It also shows some key influencing factors, both internal and external, which can determine the success of the assumed causal linkages, in order to illustrate the relevance of external factors. The list of factors is not meant to be exhaustive.

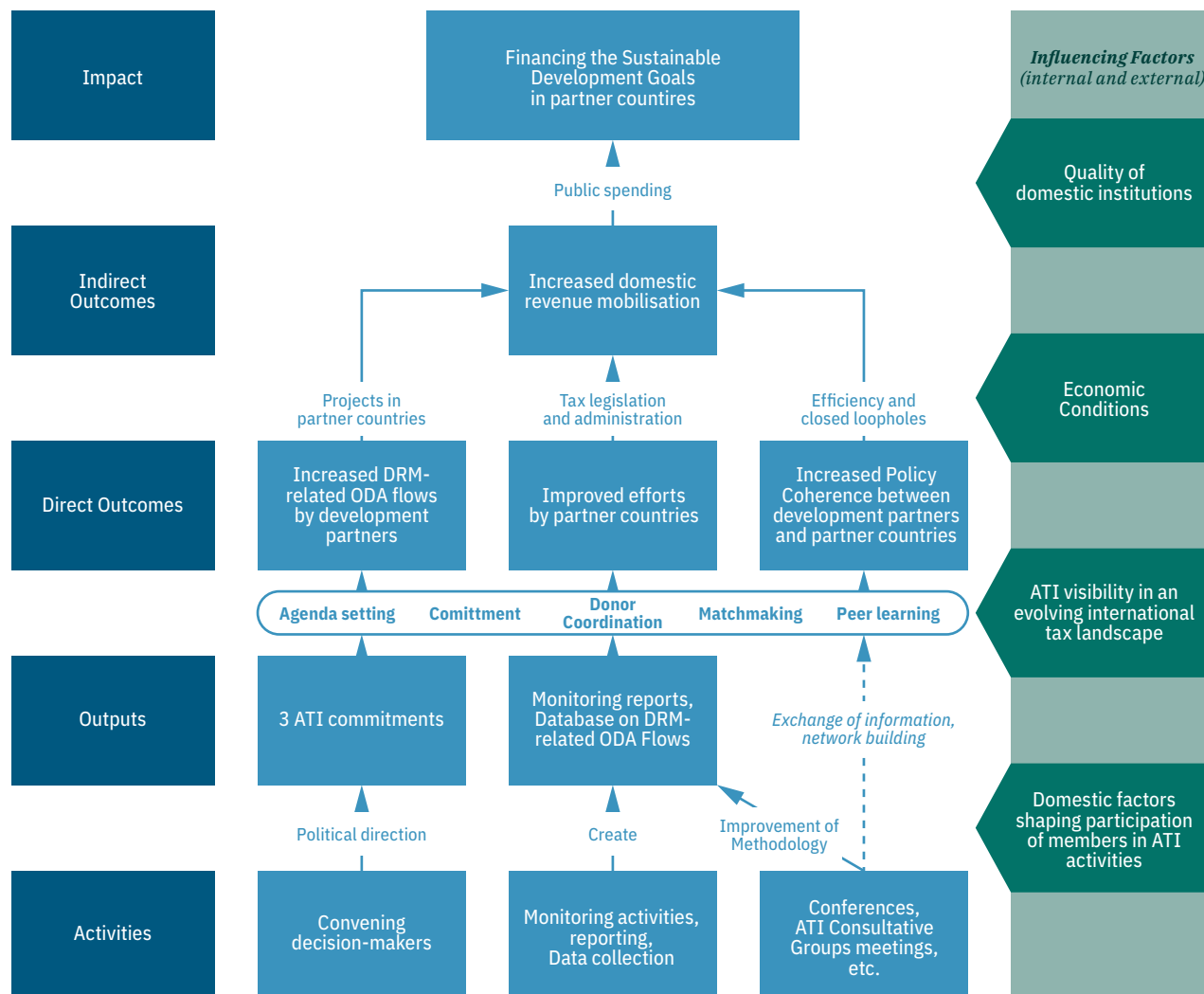


Figure 2: Key Elements to the ATI Theory of Change

4. Evaluation findings

This section presents the main findings of the evaluation. It is structured along the five OECD-DAC evaluation criteria: relevance, effectiveness, efficiency, impact and sustainability.¹⁵

4.1. Relevance

By relevance, we understand the relevance of the Addis Tax Initiative and its activities to the needs and priorities of its members and the supporting organisations. We examine the relevance of the Addis Tax Initiative with regard to the five contribution stories and in comparison to other recent international activities (see Section 3.3. above). Further, we look at membership growth as an indicator for the perceived relevance of the initiative.

4.1.1. Relevance at the level of the contribution stories

Agenda setting

The Addis Tax Initiative has contributed toward keeping domestic revenue mobilisation (DRM) high on the international agenda by embedding it in the context of the global 2030 Agenda for Sustainable Development. Its relevance for international tax cooperation has been acknowledged, for instance, in declarations of the G20, or in the work programme of the PCT.¹⁶ By using major international conferences as opportunities to organise side events or back-to-back meetings, the Addis Tax Initiative helps to enrich the international debate and to bring partner countries in closer contact with major international actors. Such functions, however, are increasingly covered by other international actors as well. This could undermine the relevance of the initiative in the long-run.

Donor coordination

Donor coordination is widely recognised as a critical issue. Therefore, it comes as no surprise that a vast majority of the interviewees emphasised the role of the Addis Tax Initiative as a platform for dialogue between different stakeholders. With most OECD-DAC members taking part in the Addis Tax Initiative, representatives of development partners and supporting organisations acknowledged the importance of the initiative for the exchange and mutual information between bilateral development partners regarding DRM-related programmes. While most of the international DRM-related initiatives described in Section 2.3. are driven by international organisations, bilateral development partners have been key in setting up and operating the Addis Tax Initiative. This can be considered a unique feature of the initiative.

¹⁵ See www.oecd.org/dac/evaluation/daccriteriaforevaluatingdevelopmentassistance.htm.

¹⁶ For instance, see G20. (2017). G20 Hamburg Action Plan. Annex to G20 Leaders Declaration. Hamburg: G20; IMF, OECD, UN, & WBG. (2017). Update on Activities of the Platform for Collaboration on Tax. Washington, DC: World Bank.

Peer learning

Several interviewees, especially representatives from partner countries, considered the Addis Tax Initiative a highly relevant platform for peer learning. They expressed a strong interest in learning from the policy experiences of other partner countries. The collection of policy experiences and country-specific information by the Addis Tax Initiative can thus be considered highly relevant. However, the ways in which this information is shared make it less relevant to partner countries than it could potentially be. While hearing from other countries' experiences may inspire and motivate governments to engage in similar reforms, a more structured and comparative approach to documenting and communicating reforms of member countries could add relevance to peer learning in the realm of the Addis Tax Initiative.

Matchmaking

Matching the demand for specific support by partner countries with the expertise offered by development partners was also deemed highly relevant by the interviewees. Once implemented institutionally, it could help increasing the quality of Official Development Assistance (ODA) spending by finding the right projects for individual countries' needs. In the current situation, in which partner countries are confronted with frequent and far-reaching changes in international standards and regulations, adding flexibility and focus to development partners support is doubtlessly highly relevant. Matchmaking could further help countries with similar experiences or similar requirements to get in touch with each other, which would also facilitate peer learning. It is still too early, however, to tell how this new line of service provided by the Addis Tax Initiative will play out in practice.

Commitment

In many interviews, stakeholders raised concerns regarding the relevance of one or several of the three ATI commitments. These concerns did not refer to the general relevance of the topics addressed by the three commitments – support DRM reforms, improve domestic revenue mobilisation and improve the policy coherence in this field. Rather, doubts were cast on the specific approaches to these aspects chosen by the Addis Tax Initiative.

- *ATI Commitment 1:* While interviewees acknowledged the relevance of ATI Commitment 1 with regard to signalling the commitment of the development partners in the context of the 2030 Agenda, doubts emerged whether or not the objective of doubling DRM-related ODA funds until 2020 was indeed meaningful. These doubts have often been framed in juxtaposing the quantity and quality of revenue mobilisation and spending: In this view, a purely quantitative commitment would not reflect the need to improve the quality of technical support, for instance with regard to linking development partner programmes to domestic DRM strategies or medium term revenue strategies (MTRS). Several interviewees also suspected that while increases might be possible, they would inevitably come at the cost of ODA reductions in other areas.

Linking DRM-related ODA to tax collection?

To our best knowledge, no robust evidence exists with regard to a causal relationship between DRM-related ODA and tax collection in partner countries. While some studies link ODA in general to tax collection (with mixed results, in fact),¹⁷ lack of data has so far prevented researchers from exploring this relationship focusing on DRM-related ODA exclusively. Hence, it is fair to assume that more ODA funding of DRM reforms should lead to better tax collection and higher revenue, but we simply do not know if this is in fact the case – nor, how big the size of this effect would be.

- *ATI Commitment 2:* Few interviewees have questioned the relevance of the second commitment as such, as increasing and improving domestic revenue mobilisation is a fundamental pillar of the Addis Ababa Action Agenda (AAAA) and a necessary precondition for achieving the Sustainable Development Goals (SDGs). Questions were raised, however, with regard to the specific framing of the commitment.
- *ATI Commitment 3:* Policy coherence is acknowledged to be highly relevant in principle, yet several interviewees argued that this commitment is poorly conceptualised and that the way the Addis Tax Initiative is addressing the issue is not fully convincing. Following this line of argument, while tax incentives and the taxation of ODA funds are relevant topics per se, they hardly exhaust the range of issues that would have to be considered in order to achieve policy coherence in the area of domestic revenue mobilisation. Moreover, measurable indicators are yet to be developed. It is thus very difficult to measure compliance with this commitment.

4.1.2. Perceived relevance as reflected in membership growth

A good indicator for the relevance of the Addis Tax Initiative is membership growth. Countries would not join the initiative if they did not consider it relevant. In 2015, the ATI started with 29 member countries and 8 supporting organisations. Since then the Addis Tax Initiative has grown considerably. Especially the number of low- and lower-middle-income partner countries has increased, though the pace of expansion has been decreasing over the years (see Figure 3). Today, the Addis Tax Initiative has 58 members, with partner countries representing the largest group (23 countries), followed by development partners (20) and multilateral organisations, think tanks and civil society organisations (15). However, the initiative has not set itself specific targets with respect to membership and it has not pursued an overly active policy in reaching out to potential new members. This apparent lack of ambition has raised some criticism in several interviews, while others have emphasised the importance of voluntary membership and the commitment to domestic revenue mobilisation that it entails.

¹⁷ For recent contributions to this debate, see Morrissey, O. (2015). Aid and Government Fiscal Behaviour. Assessing Recent Evidence. World Development, 69, pp. 98-105; Mosley, P. (2015). Fiscal Composition and Aid Effectiveness. A Political-Economy Model. World Development 69, pp. 106-115; Benedek, D., Crivelli, E., Gupta, S., & Muthoora, P. (2012). Foreign Aid and Revenue: Still a Crowding Out Effect? IMF Working Paper 12/186. Washington, DC: International Monetary Fund (IMF).

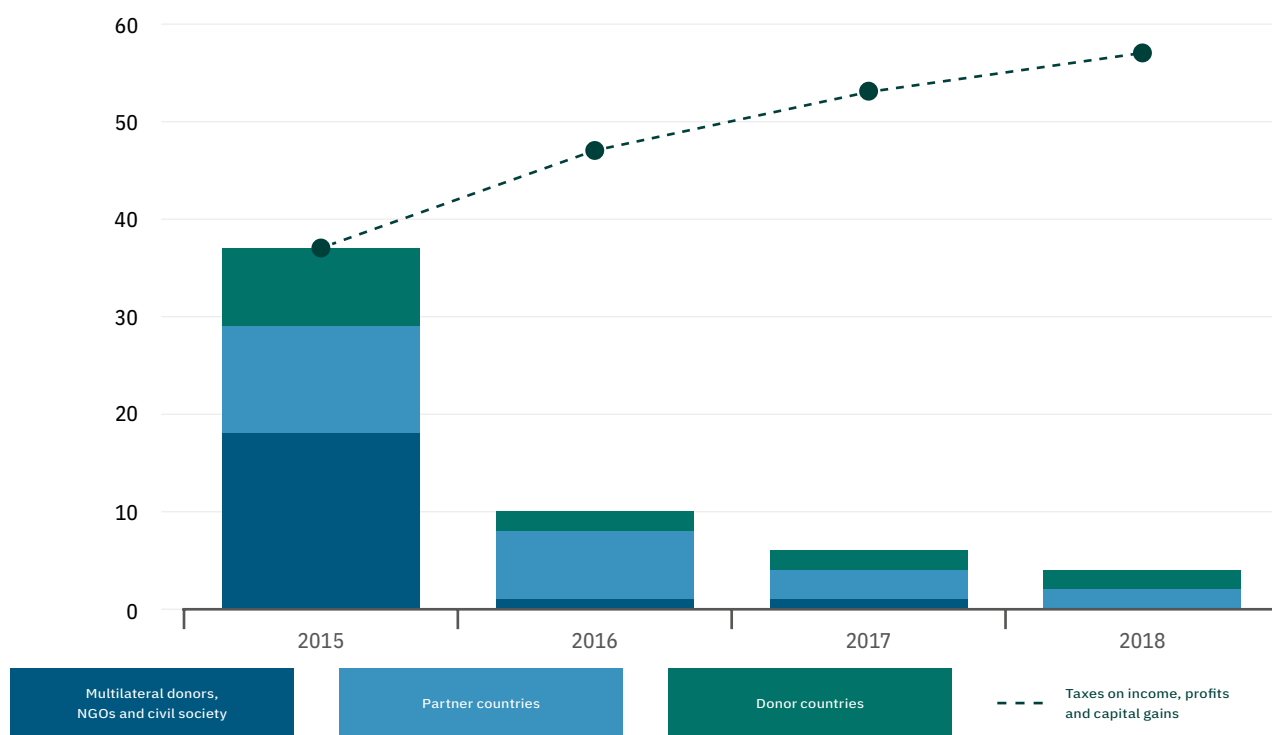


Figure 3: *Founding members and new members per year (2015-2018)*

ATI membership is spread across the world, though not evenly. Development partners are above all located in North America and Europe, as would be expected. The majority of partner countries are from the African continent. In contrast, only one member country (Paraguay) comes from Latin America. In this region of middle-income countries, the Addis Tax Initiative might still need to communicate and explain its relevance to potential member countries more convincingly.

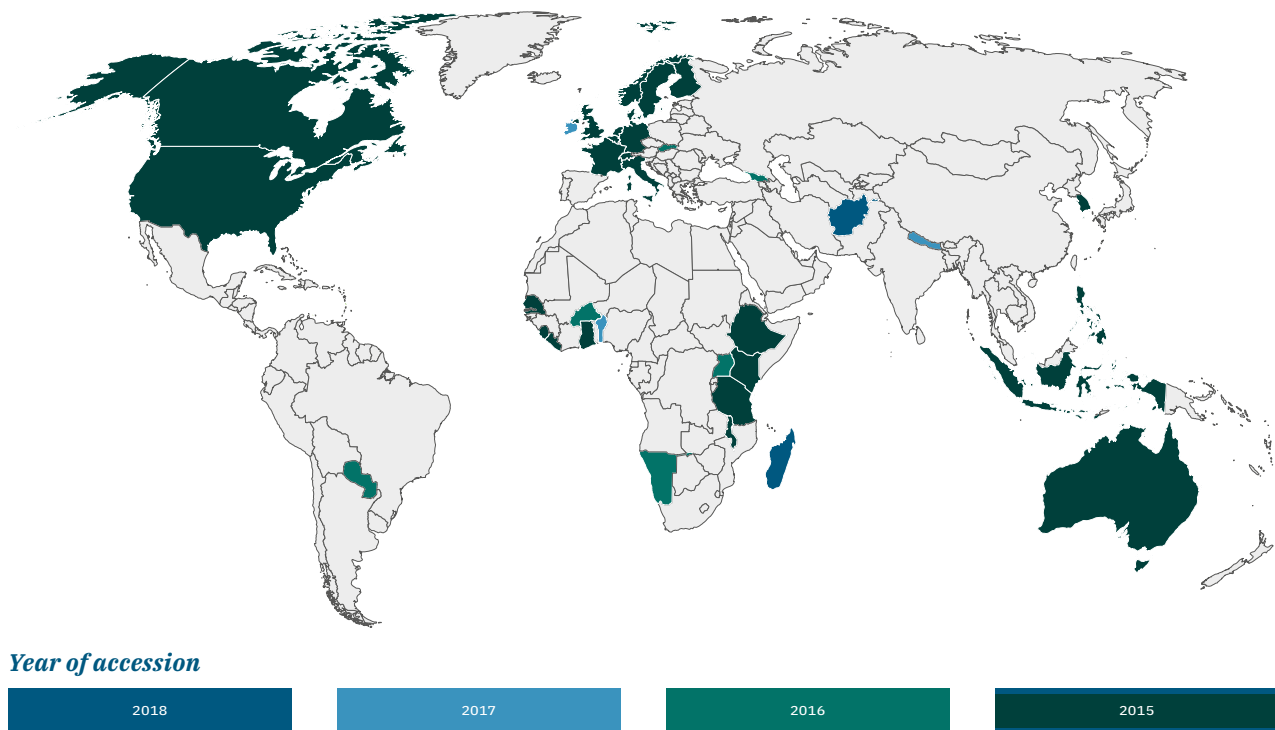


Figure 4: *Distribution of the ATI's member countries across the world*

Source: Own presentation

Overall, our findings from the interviews and documents provided by the Secreteriat of the Addis Tax Initiative suggest that the initiative is particularly relevant with regard to one of the five dimensions that jointly constitute its “contribution story” (see above, Section 3.3): It plays an important role as a facilitator of dialogue and exchange among bilateral development partners. In addition, the Addis Tax Initiative has been relevant for facilitating access of low-income member countries in particular to the international tax dialogue. Peer learning and matchmaking can be further relevant aspects of the work of the Addis Tax Initiative beyond the reputational dimension of political commitments.

4.2. Effectiveness

Effectiveness refers to the extent to which the Addis Tax Initiative is achieving its objectives. Both direct and indirect effects through monitoring, multi-stakeholder dialogue, networking activities and events are taken into account. Effectiveness also relates to the organisational structure of the Addis Tax Initiative.

Measuring effectiveness

When the Addis Tax Initiative was set up in 2015, it did neither have a framework for assessing progress towards the goals it had given itself, nor did it base its activities on a body of indicators that would allow measuring its effectiveness. Such indicators have subsequently been produced (in particular with regard to ATI Commitment 1), or are currently being developed. Still, it is evident that the range of activities undertaken and goals pursued by the Addis Tax Initiative is only rudimentarily captured by any formal set of measurable parameters.

Therefore, the evaluation team turned to the theory of change, as elaborated above, in order to assess this dimension. The causal chain described in the theory of change ranges from inputs or activities to outputs, outcomes and impacts. The more the Addis Tax Initiative succeeds in documenting outcomes and impacts that relate to its activities and immediate outputs, the more effective it ought to be considered. In most instances, findings from the evaluation suggest that the initiative successfully produced a series of outputs. A limited number of outcomes and impacts could also be observed in individual areas.

4.2.1. Effectiveness of at the level of the contribution stories

Agenda setting

The Addis Tax Initiative has been highly effective in this domain. It has had a considerable impact in the context of setting the international political agenda. In the view of the evaluation team, the Addis Tax Initiative has played an important role in signalling political commitment to the AAAA in 2015 and beyond. The commitment of the development partners to double their DRM-related efforts until 2020 has created peer pressure and, in some cases, has helped development partner agencies or ministries to attach priority to this issue in their budgeting processes. It has also been noted by other actors (partner countries and international organisations), causing them to put (or keep) domestic revenue mobilisation on their own agenda.

For instance, ATI's debate on taxing ODA funds in developing countries has caused other actors (in particular, the PCT) to consider this issue and develop ideas on how to tackle it.

In fact, ATI Commitment 1 (doubling ODA for domestic revenue mobilisation) has been mentioned as a factor that motivated the creation of the PCT, as major international organisations saw the need to prepare themselves for additional ODA funds being channelled into DRM-related activities.

The Addis Tax Initiative has managed to include partner countries in the formulation of its agenda and its structure seems fit to take the role of including the voice of the global south in the global discussions on domestic revenue mobilisation. However, representation of developing countries and regions is yet limited.

Donor coordination

The Addis Tax Initiative gathers most OECD-DAC members and many multilateral organisations as supporting organisations. However, donor coordination takes place above all in the form of mutual information through monitoring reports and informal exchanges on relevant DRM-related issues, mostly in the context of the ATI Steering Committee and the ATI Consultative Groups meetings as well as major events (agenda setting). Beyond that, the Addis Tax Initiative does not provide any formal mechanism that would ensure donor coordination, for instance, at country level or in the elaboration of joint positions in international fora such as the G20.

This observation does not mean to imply that the evaluation team would consider such enhanced coordination efforts always helpful or necessary. It could make sense, nonetheless, to explore whether or not ATI members would like to see the Addis Tax Initiative provide more coordination services. The study on donor coordination to DRM reform, currently elaborated by ATI Consultative Group 1, might enable ATI members to make informed decisions in terms of where, and how, to deepen coordination. Not least, the DRM Database could be effective in facilitating coordination, to the degree that it contained detailed information on which development partners are active in which countries with which kind of project. It has only recently been rolled out, however, and its impact on coordination is still not clear. Development partners appear to find it helpful, however.

Peer learning

Based on current data collection and monitoring efforts, the Addis Tax Initiative could become a relevant data and information hub in the future, though it does not yet fulfil this function at present.

Most interviewees appreciate the opportunities for networking and exchanging experiences in ATI meetings and conferences and they acknowledge the thorough preparation of events by the Secretariat of the Addis Tax Initiative. With regard to capacity development and peer learning, though, some stakeholders were missing a more systematic approach. For instance, the input provided by the different members in their monitoring reports varies greatly in length and depth, which renders the use of this information less effective. Peer learning experiences are also restricted by the limited participation of officials from development partners' finance ministries. For some partner countries, on the other hand, participation in virtual and non-virtual meetings implies additional drains on their limited human and financial resources, hindering them to take a more active part in ATI activities.

In principle, the Addis Tax Initiative has the potential to promote peer learning in the future. However, the way the peer learning processes are organised needs to be improved, as suggested in the recommendations below.

Matchmaking

Since the matchmaking function is not yet institutionalised, its effectiveness cannot be determined conclusively. Individual interviewees from a number of partner countries suggested

that the Addis Tax Initiative enabled them to meet development partners, who then launched new projects and made available new ODA. Though this evidence is anecdotal, it is likely that an institutionalised process in which templates are available could complement this process effectively. The effectiveness could further be increased if there were additional capacities within the Secretariat of the Addis Tax Initiative to assess survey results and propose matches between development partners and partner countries.

Commitment

Proving the effectiveness of the three ATI commitments hinges on the indicators that are used in order to monitor compliance and measure progress. Since these are not yet fully developed, mostly anecdotal evidence is presented here.

ATI Commitment 1: A number of interviewees confirmed that the commitment was effective in that DRM-related ODA gained in salience as a result. Senior management in the relevant ministries in development partners reportedly started to pay more attention on how much budget was attributed to DRM-related activities. In addition, the political signal associated with ATI Commitment 1 could be considered highly effective prior to, and independently of, its actual achievement.

However, several challenges emerged with regard to assessing effectiveness. First, gathering data on the baseline year 2015 was difficult, as DRM-related reporting by the development partners to the OECD-DAC database had been inconsistent and incomplete. In addition, the approach of taking an individual year as a baseline for ODA flows is methodologically flawed. Furthermore, it is often difficult to ascertain which share of a project budget should be attributed to domestic revenue mobilisation, given that many projects also fulfil other, non-DRM-related purposes. Finally, some interviewees noted that the monitoring reports were published with a time lag of up to two years. All this would limit the effectiveness of monitoring as a lever for policy reforms.

ATI Commitment 2: The ATI Consultative Group 2 has only very recently agreed on a list of indicators to measure progress. It remains yet to be seen whether this list will effectively promote the fulfilment of ATI Commitment 2. Still, several interviewees from partner countries stated that the Addis Tax Initiative had helped to improve communication between different government bodies and that the monitoring of progress had helped to keep the eyes of decision-makers and high-ranking ministerial staff on the goal of raising domestic revenue mobilisation. In only a few cases, ATI events have been used to raise taxation issues to the public.

ATI Commitment 3: The ATI members are still in the process of developing a conceptual and monitoring framework for ATI Commitment 3. In this context, it is particularly noteworthy that governments delegate representatives from different ministries to the Addis Tax Initiative. While partner countries are typically represented by tax authorities and ministries of finance, developing partners tend to be represented by officials from foreign affairs or development cooperation ministries (or agencies); ministries of finance are often not involved. This makes it even more difficult to develop a common approach to policy coherence and to agree on the policies the commitment is supposed to cover. Several interviewees welcomed the ongoing discussions on ending tax exemptions for ODA, which is a natural field of action given the representation structure of the different ministries from different member country groups. Generally, however, making progress on policy coherence will ultimately depend on the ability of the ATI to muster the necessary political will of powerful political actors in both, development and partner countries.

4.2.2. Effectiveness of the organisation

The organisation of the Addis Tax Initiative has been described above (Section 2.2). Its institutional structure consists of the ATI Steering Committee, the three ATI Consultative Groups and the secretariat facilitated by the International Tax Compact (ITC). We find this structure to be generally conducive to the objectives of the Addis Tax Initiative. The Steering Committee, jointly with the secretariat, largely determines the agenda of the initiative. The ATI Consultative Groups have proven to be well suited to serve as platforms for the treatment of specific issues. In this sense, they have been an effective complement to the pre-existing organisational structure of the Addis Tax Initiative.

The evaluation team notes, however, that the real governance of the Addis Tax Initiative differs from its formal structure. In particular, we find that partner countries are less involved in ATI activities than suggested by the formal structure. Active participation by partner countries in the Consultative Groups has been limited to a rather small number of countries, and some interviewees emphasised the key role played by the secretariat in shaping the agenda of the Consultative Groups. A similar picture emerges with regard to the Steering Committee, even though half of its members (one third, until late 2017) are from partner countries. The minutes of Steering Committee conference calls between December 2015 and March 2019 reveal that partner countries participated in only seven out of 17 calls. The average participation of partner countries was thus 0.4, whereas an average of 4.2 development partners participated in the conference calls (see Table 2). The work load and priorities of partner countries' focal points, located at tax authorities and ministries of finance, may have played a role here.

In sum, the evidence concerning the effectiveness of the Addis Tax Initiative is mixed. The commitments have an inherent value that is worth pursuing, though their effects should not be overestimated. The evaluation also shows the importance (and operational challenge) of transferring the commitments into measurable indicators. With regard to organisation, the Addis Tax Initiative has been successful in fostering dialogue at different levels, but it has also shown that the development partners are more active.

<i>Date</i>	<i>Development partners</i>	<i>Partner countries</i>
03.2019	EC, GER, SWE, USA	AFG
02.2019	EC, GER, SWE, USA	
11.2018	EC, GER, SWE, USA	GEO
09.2018	GER, SWE, F (guest)	LBR
07.2018	GER, SWE, USA	LBR
05.2018	GER, SWE, USA	
01.2018	CAN, EC, USA, SWE, NL	GEO
12.2017	CAN, EC, GER, NL, UK, USA	
09.2017	CAN, EC, GER, NL, UK, USA	
05.2017	CAN, GER, NL, UK	GEO
03.2017	CAN, EC, GER, NL, UK	
01.2017	CAN, EC, NL, UK	LBR
10.2016	CAN, EC, NL	
08.2016	CAN, EC, GER, NL, UK	
05.2016	(no access to minutes)	
03.2016	CAN, EC, NL, UK	
02.2016	CAN, EC, NL, OECD, UK	
12.2015	CAN, NL, UK	
N = 17 (18)	Mean = 4.2	Mean = 0.4

Table 2: Participation of member countries at Steering Committee conference calls

Source: Steering Committee minutes / B,S,S.

4.3. Efficiency

4.3.1. Determining efficiency

We understand efficiency as the ability to do things effectively while minimising the amount of resources used. In the development context, this is particularly relevant, as the resources and capacities of partner countries are often limited. Limited resources are also an issue for the Addis Tax Initiative and its small secretariat.

Generally, many interviewees gave a highly positive account of the cost-effectiveness of the Secretariat of the Addis Tax Initiative. When the initiative was introduced in 2015, a key aspect was to be operational as quickly as possible. Placing the secretariat under the roof of the International Tax Compact and setting up a financing structure based on contributions of a small number of development partners contributed to the effectiveness of the Addis Tax Initiative in the first phase.

At the same time, member countries do much of the topical work within the Addis Tax Initiative. It is evident that tax authorities and ministries of finance, which serve as ATI focal points in partner countries, are often operating at their capacity limits. Dedicating more resources to ATI activities

has to be weighed against dedicating more resources to core domestic functions. This is different for development partners, where ATI focal points are typically located at development agencies and foreign ministries. Still, some development partners apparently suffered a reduction of staff allocated to DRM-related issues, according to interviewees. The Addis Tax Initiative therefore presented a good opportunity for them to consolidate their resources and to raise awareness for the importance of DRM issues at home.

4.3.2. Efficiency at the level of the contribution stories

Agenda setting

Given its limited resources and considering its effectiveness at setting the international agenda, the Addis Tax Initiative should be considered highly efficient in this domain.

Donor coordination

The interviewees generally praised the efficiency of the Addis Tax Initiative in facilitating the exchange of information between development partners. In particular, staging side events and back-to-back meetings with major international conferences was considered highly cost-effective. However, since there is little evidence regarding effective donor coordination by the Addis Tax Initiative, its overall efficiency in this respect cannot be assessed. For instance, the costs of creating and maintaining a DRM Database should be weighed against the benefits of using it for donor coordination and other means, which is not possible at present.

Peer learning

The collected evidence suggests that the Addis Tax Initiative could develop more efficient ways to promote peer learning. Many interviewees noted that making better use of the available information would be possible and probably more cost-effective. Several interviewees from partner countries felt overwhelmed by the sheer amount of information they were confronted with, in addition to their everyday workload.

Matchmaking

The efficiency of ATI activities in this domain cannot be determined conclusively. As a side effect of meetings and exchange, it could be seen as efficient. Since this is not scalable, the efficiency of the matchmaking channel of the Addis Tax Initiative will depend on whether its institutionalisation by conducting surveys and using a funding template will be effective.

Commitment

Most of the ATI activities focus on the three commitments. Many resources are consumed by the development of indicators to measure the commitments and to monitoring compliance. In the light of the fact that we observe a limited effectiveness of the three commitments, as discussed above, it could be argued that the efficiency of these activities should be seen as rather low. However, the information produced by the monitoring reports has been considered highly useful by member countries, which would imply that means have been used efficiently in this regard.

4.4. Impact

Impact refers to the contributions of the Addis Tax Initiative to its overall objectives outlined above (see Section 3.3) and covers both intended and unintended effects that result from the commitments, their monitoring and reporting, and the activities provided by initiative.

As argued above, it is still too early to expect many of the desired impacts to have materialised already. There is one exception: The Addis Tax Initiative has had a strong impact on setting the international agenda, as described above. It has thus contributed to an international consensus on increasing domestic revenue mobilisation as a prerequisite for achieving the SDGs. Concerning the other desired impacts, it can be concluded that some of the foundations for long-term impacts have been laid. This includes bringing development partners and partner countries closer to each other and strengthening the presence of low-income partner countries in the international debate.

With regard to ATI Commitment 1, it appears unlikely, though not impossible, that the ATI development partners are going to achieve the objective of doubling DRM-related ODA by 2020. With regard to ATI Commitment 2, tax revenues have been growing in recent years in many low- and middle-income countries. However, the effects of higher ODA on domestic revenue mobilisation and the effect of increased domestic revenues on the achievement of the SDGs are largely unknown, as noted above.

Most of the factors that drive these relationships are not being addressed by the Addis Tax Initiative. Some are clearly beyond the remit of the initiative, such as the economic cycle and its effects on domestic revenue mobilisation. Other factors, however, could be the object of ATI activities in the future, for instance the linkage between taxation and spending in partner countries, the type of taxation supported by the ODA programs of ATI member countries, or the degree of donor coordination in tax matters.

In the interviews, several factors were mentioned that limit the impact of the Addis Tax Initiative:

- *Lack of visibility:* Since Addis Tax Initiative is entirely dependent on soft governance mechanisms to achieve progress in all three commitments, peer pressure and reputational gains (or the fear of reputational losses) play a significant role. Higher visibility in public debates and high-level conferences would be helpful to enhance such soft governance mechanisms. Thus far, the Addis Tax Initiative generated very little media coverage and is hardly known to the public.
- *Low number of member partner countries (particularly outside Africa):* In many interviews, the Addis Tax Initiative was described as an initiative in which development partners are more active and that in a certain way caters to their needs and interests, despite its efforts to generate dialogue at eye-level. Some stakeholders observed that most ATI events took place in Europe or the US and that more conferences in the Global South would be helpful to reach out to potential new ATI members.
- *Weak links to the development partners' ministries of finance:* As mentioned above, ATI participation of development partners is mostly driven by the engagement of development agencies and ministries of foreign affairs.
- Several other initiatives and institutions that have emerged after 2015, as described in Section 2 of this report.

4.5. Sustainability

By sustainability, we understand the long-term effectiveness of the Addis Tax Initiative. Sustainability has an external dimension, referring to the changes in domestic revenue mobilisation to which the initiative contributes. In addition, the term has an internal dimension, referring to maintaining the range of services currently provided by the Addis Tax Initiative to its members, for instance, with regard to donor coordination or peer learning.

The Addis Tax Initiative was set up in 2015 as an initiative with a lean institutional structure. It was designed as a quick and flexible response to the challenges of a particular situation. As a result, in most of its impact dimensions or contribution stories the impact of the Addis Tax Initiative can be characterised as ephemeral rather than lasting.

Its impact in the agenda-setting domain is likely to be short lived. Over the past four years, the Addis Tax Initiative has contributed to keeping domestic revenue mobilisation on the international agenda. DRM-related reforms in ATI member countries as well as development partner programmes in this field are now put in place with more knowledge about reform activities and DRM programmes in other countries, with more information about development partner profiles and programmes, and with better data on bilateral ODA funds. However, the international tax agenda changes constantly as new issues compete for attention and new actors enter the playing field. Some interviewees observed, for instance, that the Addis Tax Initiative was introduced “with a bang” (above all, the message about doubling ODA funds) in 2015, but has not managed to maintain that visibility over time.

The commitment function of the Addis Tax Initiative is even more ephemeral. The initiative has struggled to produce a framework of indicators that would enable it to hold members to account with regard to the three commitments. As a body that relies entirely on soft governance mechanisms, the Addis Tax Initiative offers reputational gains and networking benefits to its members, which keeps it in a kind of constant campaign mode. Hence, holding the commitments constant over a longer period does not appear to be a viable option. Donor coordination, peer learning and matchmaking could lend themselves to some degree of institutionalisation, as outlined above. In their current form, however, there is little evidence on any sustainable provision of services in these fields.

To sum up, in the eyes of the evaluation team, the Addis Tax Initiative would have to reinvent itself, should it aspire to achieve higher levels of sustainability in its activities in the future.

5. Recommendations

We formulate the following recommendations based on the evaluation's findings as presented in the previous chapter. The recommendations relate to the five contribution stories of the Addis Tax Initiative, as reconstructed by the evaluation team and outlined in Section 3.2. We discuss options for change post-2020 in Chapter 6. Where relevant, we refer back to the recommendations presented here.

Recommendations with regard to agenda setting:

(1) Bring partner countries on par with development partners.

The findings of the evaluation lead us to conclude that the Addis Tax Initiative is driven above all by the development partners. Potential measures mentioned in the interviews include: a) making sure that partner countries play a more active part in steering the initiative, b) including researchers and representatives of partner countries in studies, c) organising more ATI events in partner countries, d) defining the annual work plans in a more participatory way. Generally, the Addis Tax Initiative needs to be more sensitive to the limited capacities of its members when planning its activities.

(2) Increase membership towards improved representation of all world regions.

The evaluation team sees the benefits of voluntary membership but recommends nonetheless pursuing an active policy in this regard since some world regions are hardly represented at all. As shown by other international initiatives, the degree of representativeness can be an important factor in generating peer pressure and obtaining legitimacy as an agenda-setting body. Growth in membership is an expression of the convening power of an organisation (which, conversely, is enhanced by higher numbers of members). It generates economies of scale in those services the Addis Tax Initiative is already providing or plans to provide in the future. Not least, a policy of membership growth would lead the Addis Tax Initiative to be more explicit – and perhaps more specific – with regard to the benefits it generates for its members. A possible measure in this context could be to offer more ATI deliverables in other relevant languages, such as French and Spanish.

(3) Develop a communication strategy to enhance visibility and media coverage.

At this moment, the Addis Tax Initiative appears to be known to tax experts, but not much beyond this group. Even in this group, knowledge of the Addis Tax Initiative and its activities could be improved. Media coverage of the initiative has been very limited. Similar to the membership dimension, and related to it, broad scale visibility is an important means to enhance the soft governance mechanisms employed by the initiative. Consequently, we recommend giving the dimension communication and visibility higher relevance.

Recommendations with regard to donor coordination:

(4) Assess demand for enhanced donor coordination services.

The evaluation team has not been able to gather conclusive evidence with regard to donor coordination. Interviews with focal points from development partners have indicated that regular exchange with other bilateral development partners is considered a key asset of the Addis Tax Initiative. The question remains whether these exchanges could be used to enhance the coordinating role of the Addis Tax Initiative with regard to programmes

related to domestic revenue mobilisation (DRM) and international agenda setting, for instance in preparation of major international conferences. We recommend a systematic assessment of demand for coordination services among ATI members.

Recommendations with regard to peer learning:

(5) Improve the collection and sharing of information.

Access to information produced and shared in the realm of the Addis Tax Initiative is generally acknowledged to be one of the main benefits generated by the initiative. Yet the evaluation has shown that the information provided by the ATI members is not always consistent, making it difficult to draw generalised lessons from it. At a time when tax authorities and ministries of finance worldwide are overwhelmed by requests to produce reports, fill out surveys and provide various kinds of information, improving the consistency of monitoring reports might be a difficult task for the initiative, but it would be an important step towards true peer learning. Similarly, encouraging development partners to improve their reporting on DRM-related Official Development Assistance (ODA) – not only towards the Addis Tax Initiative but also towards the OECD-DAC – would be another relevant task. With regard to sharing of information, establishing platforms for peer learning beyond the mere exchange of information could be a promising way to make greater use of the information gathered by the Addis Tax Initiative. This could be done, for instance, by means of web-based services and with a focus on specific topics that are high on the agenda of partner countries (such as implementing the CRS, to give just one example).

(6) Increase participation of officials from ministries of finance of development partners in ATI activities.

Effective peer learning depends on the presence of peers. For partner countries, being able to engage in exchanges with tax authorities and ministries of finance from development partners would most certainly enrich their learning experience. Likewise, getting in touch with the everyday needs and working conditions of their peers in partner countries would enable officials from development partners to tailor better their own international policies. This could be achieved either by having current focal points reach out to their own ministries or by increased efforts by the secretariat to include them in the process.

Recommendations with regard to matchmaking:

(7) Roll out matchmaking on a broader scale.

Matchmaking among ATI member countries is a useful exercise with a lot of potential. In particular, regional organisations such as ATAF and CIAT (who are also ATI members) are constantly engaged in gathering (and meeting) demand for support from their constituencies. Other than the Addis Tax Initiative, however, they do not enjoy the same direct link to development partner programmes. Hence, involving these organisations more directly in matchmaking activities could be a means to broaden the scale of this service. In addition, strengthening the link between domestic DRM strategies or MTRS and development partner programmes would be a way to put matchmaking in a strategic context.

Recommendations with regard to commitment:

(8) Further improve monitoring of the three commitments.

The Addis Tax Initiative has recently stepped up its efforts with regard to monitoring the commitments, and it should continue doing so.

Regarding ATI Commitment 1, using multi-annual averages (say, three or four years) as baseline would be better. Year-by-year oscillations of ODA flows tend to be considerable, since most development partners work with multi-annual programmes. Not least, the effectiveness of the measure in providing guidance to development partners policies is affected by the time lag of two years between the year of observation and the moment when the report is published.

For ATI Commitment 2, the new set of indicators should be applied in monitoring reports, once approved. One lesson learned in this context is that there is little sense in re-inventing the wheel by doubling the efforts of indicator development of others, such as the ISORA, for instance.

With regard to ATI Commitment 3, the key issue seems to be a conceptual one, rather than a measuring problem, and additional work might be needed to define and assess policy coherence in the context of domestic revenue mobilisation.

As a general conclusion, putting all these recommendations into practice would require endowing the Secretariat of the Addis Tax Initiative with additional funds. The secretariat is widely regarded as highly effective, given its limited resources. However, some of the potential of the ATI towards agenda-setting peer learning, and ensuring policy coherence could be utilised much better with only slight improvements in the means that the secretariat has at hand. This includes its possibilities to gather and communicate information on ongoing activities among member countries, prepare background information on which discussions can be based, design and implement communication strategies, but also ensure that partner country officials can attend all meetings by providing more logistical support. In addition, mobilising additional funds from different sources could strengthen ATI's role as an initiative owned and driven by its members.

6. Outlook: ATI post-2020

This section discusses pathways to change for the Addis Tax Initiative beyond 2020. The discussion is based on three alternative scenarios: a) continue, but consolidate current ATI activities, b) expanding the initiative by providing new services to its members, and c) improving the current range of ATI activities, but maintaining its main features. Special emphasis will be placed on the international context and how the Addis Tax Initiative is effected by recent changes. Where relevant, we will refer back to the recommendations presented in the previous section.

We take *discontinuing the Addis Tax Initiative* after 2020 as a baseline scenario, against which all other options would need to prove their usefulness. Discontinuing would mean acknowledging that the space and demand for ATI's unique range of activities has become too narrow to justify keeping the initiative alive. It could be argued that discontinuing the Addis Tax Initiative would contribute to consolidating the tax cooperation landscape. As laid out above, many other initiatives have come up and gained importance since the initiation of the Addis Tax Initiative. Considering its weak institutionalisation, the limited range of services and the equally limited number of members, the initiative is in constant threat of being sidelined or becoming obsolete if core functions are being taken over by other actors. It is indicative that there is no reference to the Addis Tax Initiative in the G20 leaders' declaration of Buenos Aires under the Argentinean presidency in 2018, and it is unlikely that this picture will change under the Japanese presidency in 2019.

It should be clear, however, that we do *not* recommend discontinuing the Addis Tax Initiative. Much of the work invested by the ATI members would be lost. Formal structures and informal networks of exchange do not travel easily to any other organisation. Much of the knowledge that was generated by the working groups is tacit and cannot easily be transferred to another context either. By working together and meeting regularly over the past four years, the ATI members (at least those that have taken an active part) have built up mutual trust and a basis on which to work. Discontinuing the Addis Tax Initiative would mean sacrificing the medium- to long-run impacts that might still plausibly materialise in the future, for instance with regard to peer learning, donor coordination and match-making. It is even conceivable that the resolution of the Addis Tax Initiative would send a damaging signal for international cooperation in tax matters. It could potentially be seen as a failure of its members to live up to their commitments.

6.1. Continue but consolidate

The Addis Tax Initiative could limit itself to those core functions that have already proven to be useful to members. This consolidation path might be interpreted differently, but examples would be to focus on exchange among development partners, monitoring of activities related to domestic revenue mobilisation (DRM) or matchmaking services. Guiding principles in this context would be to consolidate resources and avoid doubling efforts undertaken by other institutions in this area. For instance, policy coherence and peer learning in tax matters are also partly covered by the activities of the PCT and its member organisations.

However, it appears difficult to imagine how such a scenario would be superior to discontinuing the Addis Tax Initiative altogether, as its main characteristics and justification would probably be lost. The three dimensions of development partner efforts, partner country efforts, and an alignment of the two complement each other and make for an easily communicable

package. Also, synergies between the different functions of the initiative (such as donor coordination, peer learning and matchmaking), as they present themselves today at conferences, workshops and consultative group meetings, would be lost as well.

6.2. Continue and expand

Several interviewees suggested that the Addis Tax Initiative should expand its focus and offer additional services with regard to capacity development, addressing tax avoidance and evasion, or linking revenue to spending. Some stakeholders have also proposed that the Addis Tax Initiative should provide direct channels to Official Development Assistance (ODA) funding, for instance by setting up its own financing scheme.

There is obviously need for more support in partner countries in their efforts to increase domestic revenue mobilisation. The Addis Tax Initiative has managed to bring together not only the relevant bilateral actors on the development partner side and interested partner countries, but also major supporting organisations. Capitalising on this membership structure to promote different issues than the ones currently envisaged in the three commitments could be an option. Such a focus would clearly be in line with the concerns raised by several interviewees on the need to move from quantity to quality in the ATI commitments. In addition, granting ATI member countries direct access to some funding for innovative approaches and short-term change projects could be a major boost to the attractiveness of the Addis Tax Initiative and would make it easier for the initiative to gain new members.

By expanding its focus, however, the Addis Tax Initiative risks doubling the efforts undertaken and services provided by other organisations. For example, capacity development and training are core functions of the IMF and the World Bank, both member organisations of the PCT. They are also an important feature of the TIWB project. Hence, any new services or commitments taken up by the Addis Tax Initiative and its member countries should be part of a collaborative approach that involves other relevant actors.

6.3. Continue but improve

In its current state, the Addis Tax Initiative combines two types of services: First, it is a platform for coordination and peer learning, largely driven by the commitments and engagement of individual members. Second, it has started to provide some services on its own to members and beyond, namely matchmaking, the DRM Database, monitoring reports containing aggregate as well as country-specific information. Its niche is to bring together development and partner countries at eye level and link DRM efforts to the 2030 Agenda and the Addis Ababa Action Agenda (AAAA).

If continued, these unique selling points should be strengthened. At the same time, the recommendations from Section 6 should be followed. How could the strengths of the Addis Tax Initiative be emphasised and carried into a new phase? In the following paragraphs, we lay out some reform proposals that would keep the current spirit of the Addis Tax Initiative but emphasise the key strengths mentioned above:

- *Proposal 1:* Reformulate ATI Commitment 1 towards increasing the quality of DRM-related ODA while at least committing to keep current levels of spending, once the goal of doubling has been achieved.

Independently of whether or not the goal of doubling DRM-related ODA by 2020 will be met, the necessity of generating enough financial leeway to implement projects in partner countries remains. Thus, everything possible should be done to make sure that countries stick to this commitment until 2020. On the other hand, repeating the same commitment of doubling ODA funds in the following phase does not seem to make much sense. For the purpose of generating awareness and monitoring progress, however, a clear and tractable quantitative goal should be kept. The Addis Tax Initiative should thus find a procedure to determine the level of further increases that are needed. It emanates from the interviews that if the goal is met, there might not be a need for further increases at an equal pace. Instead, there is much scope for improvement in the fit of the projects to individual countries' needs, i.e. moving "from quantity to quality". An improvement in the quality of spending can be achieved by the above-mentioned matchmaking process, but also through a better alignment of ODA programmes with the DRM strategies or MTRS of partner countries. Thus, a feasible quantitative goal could be to keep the level of ODA funding. This could also be monitored within the existing ATI framework. An alternative commitment could be to aim at an increase of funds, but leave the level of increase unspecified, which would factually imply a goal of no reduction.

- *Proposal 2:* Maintain ATI Commitment 2, but align it with DRM strategies and MTRS in partner countries.

The findings presented in the previous chapters indicate that there is no need to revise ATI Commitment 2 in general, if the indicators for its measurement are clearly defined and applied. A focus on the quality of collecting and spending in the direction of the 2030 Agenda should be explored. Linking increased domestic revenue mobilisation to more tax fairness, equality or a better protection of environmental resources would give this commitment an additional dimension in line with the Sustainable Development Goals (SDGs).

- *Proposal 3:* Reformulate ATI Commitment 3 and make it more specific.

In its current form, ATI Commitment 3 is rather unlikely to have a significant and lasting effect. Taxation of ODA and the use of tax incentives are without any doubt relevant issues, but they do hardly exhaust the agenda of policy coherence for domestic revenue mobilisation, and the Addis Tax Initiative has struggled to find convincing approaches to address these two issues. There are two options for specifying this commitment. If a broader participation of finance ministries from development partners could be achieved, the reform of the international tax system could be discussed on a broader scale. To give an example, nobody really knows at this stage how a global minimum tax would have to be designed to respond to the DRM interests of partner countries. Policy coherence with regard to trade, international finance and the use of environmental resources is likely to be a top priority in taxation in the coming years. If the current structure of representation is maintained, it would probably be more efficient to reformulate the commitment with a focus on aligning development policies with partner countries' strategies.

- *Proposal 4:* Align DRM efforts more explicitly with the 2030 Agenda and the AAAA.

The Addis Tax Initiative could aspire to create synergies between the means to achieving the SDGs (domestic revenue mobilisation, in this case) and the goals themselves. Member countries could commit to relating DRM policies explicitly to the SDGs. This would imply strategies for tax policies that are environmentally sensitive, gender-sensitive, and equitable. As a crosscutting theme, such a perspective would not only relate to all commitments but to their monitoring, peer learning, agenda setting, and the topical background work of the secretariat. It is likely that such a framing would also help in the communication of the Addis Tax Initiative and its unique selling point vis-à-vis other initiatives in international tax cooperation.

7. Conclusion

Despite an increasing number of international initiatives on domestic revenue mobilisation (DRM) that seems to restrict the necessity for continuing the Addis Tax Initiative, the evaluation concludes that an initiative like this is still important and needed in order to increase domestic revenue mobilisation in developing countries and to achieve the goal of financing the 2030 Agenda. The niche of the Addis Tax Initiative is that it brings together bilateral development partner countries and partner countries and that it is explicitly related to the Addis Ababa Action Agenda (AAAA). It thus contributes to the achievement of the Sustainable Development Goals (SDGs) by means of increasing domestic revenue mobilisation. This unique constellation offers several opportunities for action. Therefore, the evaluation recommends continuing the Addis Tax Initiative after 2020, but adapting it to new needs and a changing institutional landscape. In this context, the Addis Tax Initiative should continue seeking collaboration with other initiatives and organisations, many of which are already members. An initiative that unites bilateral development partners and gives partner countries a voice in the international tax dialogue, the Addis Tax Initiative could provide coordinating services on which other initiatives could rely as well. The more members it convenes, the stronger this role could become.

Annex 1: List of Interviewees

<i>Country/Institution</i>	<i>Organisation/Role</i>
Afghanistan	Afghanistan Revenue Department
Benin	Ministère de l'Economie et des Finances
Burkina Faso	Ministry of Economy, Finance and Development
Ghana	Ministry of Finance Tax Policy Unit
Liberia	Liberia Revenue Authority
Madagascar	Direction Générale des Impôts
Malawi	Ministry of Finance
Senegal	General Direction of Taxes and Estates
France	Ministère de l'Europe et des affaires étrangères
Germany	Federal Ministry for Economic Cooperation and Development
Germany	Federal Ministry of Finance
Netherlands	Ministry of Foreign Affairs
Sweden	Ministry of Finance
Switzerland	SECO Economic Cooperation and Development
United Kingdom	DFID Tax and Development
United States	USAID
European Commission	DG DEVCO
ATAF	African Tax Administration Form Senior staff
OECD	Centre for Tax Policy and Administration
GIZ	Good Financial Governance Senior staff
WBG	World Bank Group Focal point
GFI	Global Financial Integrity Senior staff
Oxfam	Oxfam Senior Staff
Tax Justice Network	Tax Justice Network Germany
PCT Secretariat	Secretariat PCT (WB)
Other	formerly Secretariat of the ATI
Other	Consultant

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