

Technical Follow-up Meeting on Tax Expenditures

WORKSHOP REPORT

September 18-20, 2023

Tema, Ghana



Facilitated by



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INTRODUCTION

Tax expenditures (TEs) have a significant impact on countries' ability to mobilise domestic revenue, fight climate change, and attain the Sustainable Development Goals (SDGs). If not monitored and assessed consistently, TEs may jeopardise the transparency of national budgets and lower the effectiveness of tax systems. The Addis Tax Initiative (ATI) acknowledges the relevance for its member countries. Commitment 3 of the [ATI Declaration 2025](#) states: "We will improve tax transparency by publishing TEs regularly to facilitate cost-benefit assessments, ultimately helping to reduce wasteful TEs, improving taxpayers' trust, and creating a more level playing field for all types of businesses. We will improve inter-agency cooperation on TEs and foster the coordination of granting tax concession activities."

The regional workshops build on this commitment and the [Global Tax Expenditures Database \(GTED\)](#), which was launched by the Council on Economic Policies (CEP) and the German Institute of Development and Sustainability (IDOS) in June 2021. With its global coverage, the GTED helps to shed light on the critical role of TEs in tax systems around the globe. As shown by the GTED, the number of jurisdictions reporting on TEs has been growing steadily over the years. However, the scope and quality of reports still vary significantly. This is highlighted by the [Global Tax Expenditure Transparency Index \(GTETI\)](#), launched by CEP and IDOS in September 2023. The index reveals that the 104 jurisdictions covered only achieve a median score of 49.3 out of a maximum of 100. The reason is that many TE reports do not disclose the policy objectives, legal basis, or targeted beneficiaries of individual TE provisions, or provide only aggregate revenue forgone data, most often by type of tax. The two databases are hosted by the [Tax Expenditure Lab](#), which is a hub for expertise, exchange, and peer learning on the topic of TEs.

The workshop in Tema, Ghana, was the first technical follow-up meeting in a series of regional workshops organised by the ATI, CEP, and IDOS. The preceding workshop in West Africa took place in Lagos, Nigeria, between 27-28 July 2022. The technical follow-up meeting hosted around 60 representatives from Ministries of Finance, revenue authorities and parliaments from 12 West African countries.

While the first workshop introduced the topics of TE estimation, reporting, and evaluation of TEs, the follow-up meeting intended to provide more detailed insights, including technical aspects and the application of tools and methods related to those issues. More specifically, the workshop aimed to:

Discuss core aspects of TE management, reporting, estimation, design of tax return forms and evaluation, such as data collection and processing, approaches to revenue forgone estimation, design of cost-benefit models, etc.

Give an overview of good practices and standards to evaluate the effectiveness and efficiency of TE provisions and assess existing evaluations against those practices and standards.

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Map pathways to reform and discuss opportunities and challenges to further improve TE reporting and evaluation.

Provide a platform for peer learning and exchange by tapping the knowledge and wealth of experiences of workshop participants.

Provide hands-on exercise sessions to deepen the understanding of the topics mentioned above.

The workshop consisted of ten sessions over the course of three days. The first session opened the stage for countries to share recent developments or specific challenges they have encountered since the previous workshop. The second session discussed data requirements for the estimation and evaluation of TEs. It was followed by two parallel sessions: one for officials from Ministries of Finance and parliaments about establishing a benchmark and another for participants from revenue authorities about redesigning tax return forms. The day ended with the first of two sessions on estimating revenue forgone. The second day began with two parallel sessions: the second session on estimating revenue forgone and a session dedicated to parliamentarians, which introduced the *Pocket Guide on Tax Expenditures for Parliamentarians*. TE reporting was discussed after these two sessions, followed by presentations and exercises on ex-ante assessment of TEs. The day was rounded off with the first session on ex-post evaluations, with a specific focus on evaluations in cases of data scarcity. The third and last day started with another parallel session: the second session on ex-post evaluation, this time discussing more advanced methodologies, and a session about TE evaluation with a specific focus on parliamentarians. The workshop ended with a session on governance and reform of TE policy.



SESSION 1 – TAX EXPENDITURE DEVELOPMENTS IN PARTNER COUNTRIES

Objective

The session provided an overview of recent developments in participating countries since the previous workshop. Experiences regarding specific challenges encountered or solutions found were shared with the group.

Background

By providing a platform for representatives from different countries to share their experiences, challenges, and success stories, a comprehensive understanding of diverse perspectives and unique contextual nuances is provided, which fosters enriched learning, knowledge-sharing, and the identification of common challenges. It allows participants to draw insights from real-world experiences on the topic of TEs and promotes a practical and applied understanding of the workshop's subject matter.

Speakers

Alban Romaric Alladaye (Benin), Emmanuel Edumadze Mensah (Ghana), and Darlingston Y. Talery (Liberia) shared their experiences, with Flurim Aliu as moderator.

Main Takeaways from Session 1

Alban Romaric Alladaye from the General Directorate of Taxes in Benin shared recent developments and experiences with TE reporting and evaluation. Benin is one of the few countries in the region that has carried out socio-economic impact studies of TEs and included the results in their TE reports. The most recent studies focused on the VAT exemption on rice, VAT exemptions on the first instalments of water and electricity, VAT exemptions on domestic gas, and exemptions from VAT and customs duties on solar energy production materials and equipment. The studies led to governmental reform in the sense of the removal of ineffective provisions and the renewal of the ones that presented positive results.

Emmanuel Edumadze Mensah from the Ministry of Finance in Ghana presented Ghana's experience in TE reporting. In 2022, Ghana passed the Exemptions Act which provides that the Ministry of Finance prepares annual reports on TEs and presents them to the parliament as part of the annual budget. These reports should cover granted exemptions, estimations of revenue forgone, justification of the alignment between granted exemptions and the economic management priorities of the government,

and other matters that might affect the TE regime. The Exemptions Act also provides for TEs to be reviewed at least once every five years.

Darlington Y. Talery from the Revenue Authority in Liberia reported on several achievements with regard to TEs. Among others, Liberia enacted a strategic framework for the monitoring and evaluation of TEs, established a national monitoring and evaluation team consisting of three government institutions, and created a TE unit in the Revenue Authority responsible for producing TE reports. The country has also initiated measures to reduce the amount of TEs, for example, by providing simple and transparent procedures for the administration of exemptions through fuel rebates.

Presentations

The presentations of Session 1 can be found [here](#).

SESSION 2 – DATA REQUIREMENTS FOR TAX EXPENDITURE ESTIMATION AND EVALUATION

Objective

The session provided insights into different types of data needed for tax expenditure analysis, potential data sources, common data sharing and governance procedures.

Background

The estimation and evaluation of tax expenditures is a data-heavy exercise. While corporate tax returns are a key source of information for tax expenditure analysis, other data sources such as customs declarations, VAT declarations, supply use tables, legislative information, and other statistical information are also necessary.

Speakers

Nino Mikeladze (MoF Georgia) held the first presentation, followed by Amina Ebrahim (UNU-WIDER) and Ezera Madzivanyika (ATAF). The session was moderated by Nyatefe Wolali Dotsevi.

Main Takeaways from Session 2

Nino Mikeladze's presentation focused on the topic of data requirements for TE estimation. She discussed what needs to be done before the data collecting process can be initiated, such as establishing a benchmark and decisions about non-structural TEs, before moving forward with potential data sources and data requirements for the estimation of TEs by type of tax. Discussions on what can be done once the data is collected and the identification of challenges countries tend to face throughout the entire process followed. Many countries share the problem of lack of data, which became apparent during the Q&A session, together with questions about obligations to estimate revenue forgone and issues related to transparency.

Amina Ebrahim's presentation expanded the topic to include data requirements for TE evaluations. The presentation showed which types and sources of data are needed for TE evaluations. Steps to prepare micro-level tax data were shown, and participants were guided through the challenges faced when working with this type of data and how to overcome them. The main message was clear - almost all type of tax data is useful, and the more detailed it is, the better.

Ezera Madzivanyika presented an ATAF research project on the macroeconomic and fiscal impact of TEs in Africa. The study aims to provide an approximation of the level of TEs in Africa, identifying best practices of monitoring, estimation, and evaluation. Further, it provides guidance to African countries on TE management and reform. The research project is still ongoing, but preliminary results indicate that a uniform definition of TEs is lacking, some TEs are not based on laws, with different government bodies granting their own TEs, most TE estimates are not published, cost-benefit analyses are rarely performed, and controls to prevent the abuse of TEs are lacking.

Presentations

The presentations of Session 2 can be found [here](#).

Additional material

Beer, S., Benedek, D., Erard, B., and Loepnick, J. (2022). How to Evaluate Tax Expenditures. IMF How-to Note. International Monetary Fund, Washington, DC. <https://www.imf.org/en/Publications/Fiscal-Affairs-Department-How-To-Notes/Issues/2022/11/How-to-Evaluate-Tax-Expenditures-525166>

Heady, C., & Mansour, M. (2019). Tax expenditure reporting and its use in fiscal management. A guide for developing economies. How to Notes 19/01. Washington, DC: IMF. <https://www.imf.org/en/Publications/Fiscal-Affairs-Department-How-To-Notes/Issues/2019/03/27/Tax-Expenditure-Reporting-and-Its-Use-in-Fiscal-Management-A-Guide-for-Developing-Economies-46676>

SESSION 3A – ESTABLISHING A BENCHMARK

Objective

The session provided insights into how benchmarks are defined at a national level and what initiatives can be taken regionally. The target audience was Ministry of Finance officials and parliamentarians.

Background

TEs are defined as deviations from a “benchmark tax system”, which should be grounded in the key principles of good tax policy design, such as fairness, efficiency, transparency, and simplicity. The benchmark definition should be as narrow as possible and aim to avoid exceptions from the general rule. Yet, in some cases, benchmark definitions can be controversial. In Germany, for instance, reduced VAT rates on foodstuff etc. are excluded from TE reporting and evaluation since they are considered part of the benchmark tax system. Some countries, such as Canada and the UK, differentiate between “structural” and “non-structural” TEs. The former being deviations from the benchmark that are considered an integral component of the system, such as a basic allowance for the taxation of personal income.

Speakers

Kyle McNabb moderated this session, was the first presenter and the one in charge of the practical exercise. Jules Tapsoba from the Economic Community of West African States (ECOWAS) held the second presentation.

Main Takeaways from Session 3A

Kyle McNabb opened this session with a presentation on the definitions of TEs and the benchmark tax system. The definition of the benchmark tax system determines the scope of provisions to be costed. While countries differ in their definition, several similarities can be identified. Provisions that are part of international or regional agreements, provisions that exist to ensure administrative efficacy, and provisions related to the taxation of foreign aid are often included in the benchmark and not costed, while most other types of provisions are generally considered TEs and costed. The practical exercise reinforced these points by asking participants to discuss whether certain provisions are part of the benchmark or should be considered a TE, and why. The main messages of the presentation were to show the benefits of having a narrow definition of the benchmark, which implies that more provisions can be costed, and a higher level of transparency achieved.

Jules Tapsoba presented the directive on harmonization of methods for the estimation of TEs in ECOWAS member countries. Several initiatives are covered by this directive, such as providing a regional

definition of the benchmark for VAT and other main taxes, producing an estimation methodology guide, and guidance on methods to be used for the ex-post evaluation of socio-economic effects caused by TEs.

Presentations

The presentations and exercise materials of Session 3A can be found [here](#).

Additional material

- Congressional Budget Office** (2021). How Specifications of the Reference Tax System Affect CBO's Estimates of Tax Expenditures. <https://www.cbo.gov/system/files/2021-12/57543-Tax-Expenditure.pdf>
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- Kassim, L., & Mansour, M.** (2018). Tax expenditures reporting in developing countries: An evaluation [Les rapports sur les dépenses fiscales des pays en développement : une évaluation]. *Revue d'économie du développement*, 26(2), 113-167. https://www.cairn-int.info/article-E_EDD_322_0113--tax-expenditures-reporting-in.htm
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- Sladoje, M.** (2017). How Do We Measure Tax Expenditures? The Zambian Example. https://opendocs.ids.ac.uk/opendocs/bitstream/handle/123456789/13380/ICTD_WP68.pdf
- Swift, Z. L.** (2006). Managing the effects of tax expenditures on national budgets (Vol. 3927). World Bank. <https://doi.org/10.1596/1813-9450-3927>

SESSION 3B – REDESIGNING TAX RETURN FORMS TO BETTER CAPTURE TAX EXPENDITURE DATA

Objective

The session provided insight into what data should be captured in tax return forms, how it should be captured and stored, and how governments designed such forms. The session was targeted towards revenue authority officials.

Background

Tax return forms are the most important source of data for TE estimation and evaluation. Yet, these forms are typically not designed with the objective of gathering data for TE analyses in mind. A poorly designed tax return form can prevent government from accessing key information on TEs. Improving the collection of TE data, thus, acts as a facilitator for several steps within the management and analysis of TEs. As highlighted in several later sessions, many countries face limitations when it comes to data availability and data quality which, in turn, limits the coverage of TE reporting and acts as a hinder for evaluating the impact of TEs in place.

Speakers

Flurim Aliu and Edris Seid were the two presenters on the topic. Mali's country experience was presented by Cissé Kouate Sylla. The session was moderated by Sofia Berg.

Main Takeaways from Session 3B

Flurim Aliu began the session with a presentation about designing tax return forms, pointing out its importance for the estimation and evaluation of TEs. The trade-off between simplicity and comprehensiveness was discussed, highlighting the benefits of comprehensive data collection for improved oversight and analysis while also discussing the benefits of simplicity in terms of minimizing the administrative costs for Revenue Authorities and compliance cost for taxpayers. The main takeaway was that the design of tax return forms should reflect the data requirements of sound TE evaluation and policy analysis.

Edris Seid followed up with some examples of business income and employment income tax return forms from Ethiopia, presenting their coverage and information gaps. For example, businesses are only

required to file one aggregate tax return for all business activities, which can result in important information being hidden. Edris also presented the topic of digitalization and tax administration by describing Ethiopia's process of moving to digital tax return forms. This topic was of special interest for many participants, with several questions raised, and experiences shared during the Q&A session.

Cissé Kouate Sylla ended the session by sharing experiences of redesigning tax return forms to better capture TEs in Mali, focusing on VAT exemptions. Emphasis was put on the importance of adding multiple lines in the form for individual TEs instead of grouping amounts claimed under different provisions. Such a change enabled Mali to carry out a more detailed analysis by product, area of activity and objective. The lines should also contain legal references of the exemption.

Presentations

The presentations of Session 3B can be found [here](#).

Additional material

OECD (Organisation for Economic Co-operation and Development) (2004). Compliance Risk Management: Managing and Improving Tax Compliance. Paris: OECD. <https://www.oecd.org/tax/administration/33818656.pdf>

Okello, A. (2014). Managing Income Tax Compliance through Self-Assessment. IMF Working Papers Volume 2014: Issue 041. Washington, DC: IMF. <https://doi.org/10.5089/9781475515237.001>

SARS (South African Revenue Service) (2023). Completing an ITR14: Form Example. SARS. https://www.sars.gov.za/wp-content/uploads/SARS_2022_LookFeel_ITR14_v2022.00.18-No-Red-works-Watermark.pdf

SESSION 4 – ESTIMATING REVENUE FORGONE I

Objective

The session was divided into two parts. The first part introduced approaches to revenue forgone estimation with a focus on direct taxes, while the second part provided practical exercises. The session was focused on Ministry of Finance and revenue authority officials.

Background

Almost all countries that provide figures on the fiscal costs of TEs use the so-called “revenue forgone” approach, which estimates the amount by which taxpayers have their tax liabilities reduced because of a TE based on their actual current economic behaviour. This approach does not account for behavioural changes resulting from a removal of the TE provision. The exact methodology and the data required to estimate the revenue forgone from different TEs, however, depend on the tax base as well as the type of TE. For instance, revenue forgone from TEs on consumption taxes is often estimated based on national accounts (including customs) data and/or household expenditure data and can be computed by multiplying the pre-tax consumption value of a tax-preferred item with the size of the rate reduction, i.e., the difference between the standard and the reduced tax rate. This approach is not applicable to direct taxes, because, unlike indirect tax rates, direct tax rates differ between individuals and often also between companies. Hence, other techniques including microsimulation are used, which implies different types of administrative capacity and data requirements.

Speakers

Nino Mikeladze held the first presentation, oversaw the practical exercise, and moderated the overall session. Benoite Ko Ananga presented experiences from Cameroon.

Main Takeaways from Session 4

Nino Mikeladze introduced the main principles of TE calculation and the methodology of corporate income tax (CIT) and personal income tax (PIT) calculations, with more in-depth examples of the CIT calculation process under different scenarios. The presentation also touched upon organizational structures needed within a government to ensure that different institutions work together to produce the necessary data and analysis on TEs. During the practical session, Nino provided the participants with sample CIT return data and discussed how the revenue forgone from two different types of TEs would be calculated.

Benoite Ko Ananga discussed Cameroon's process of producing TE reports. Her presentation explained organizational structures and arrangements in place in Cameroon for TE reporting, key data sources used for TE estimation, and challenges with data availability and accessibility.

Presentations

The presentations and exercise materials of Session 4 can be found [here](#).

Additional material

- Altshuler, R. & Dietz, R.** (2011). Reconsidering tax expenditure estimation, *National Tax Journal*, Vol. 64(2), pp. 459-490. <https://doi.org/10.17310/ntj.2011.2S.02>
- Brys, B., de Mooij, R., de Melo, G., Hebous, S., Kennedy, S., Schatan, R., & Vellutini, C.** (2020). Tax Expenditures and Corrective Taxes in Chile: A joint IMF/OECD Assessment. Washington, DC: International Monetary Fund. <https://www.imf.org/en/Publications/CR/Issues/2020/11/19/Chile-Technical-Assistance-Report-Assessment-of-Tax-Expenditures-and-Corrective-Taxes-49906>
- CIAT (Inter-American Center of Tax Administrations).** (2011). Handbook of best practices on tax expenditure measurements. CIAT. <https://biblioteca.ciat.org/opac/book/4857>
- Dom, R., & McCulloch, N.** (2019). What are 'Tax Expenditures' and How Big are Energy-related Tax Expenditures? ICTD Summary Brief No. 18. Brighton: International Centre for Tax and Development. <https://www.ictd.ac/publication/what-tax-expenditures-how-big-energy-related/>
- Geourjon, A.-M., Laporte, B., Caldeira, E., de Quatrebarbes, C., & Bouterige, Y.** (2019). Tax Expenditure Assessment: From Principles to Practice-Methodological guide. Clermont-Ferrand: FERDI. <https://ferdi.fr/publications/l-evaluation-des-depenses-fiscales-des-principes-a-la-pratique-guide-methodologique>
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- Steel, I.** (2018). Tax Incentives in Mining: Minimising Risks to Revenue. Supplementary Guidance: How to Use Financial Modelling to Estimate the Cost of Tax Incentives. <https://www.igfmining.org/beps/resources/incentives-in-mining-supplementary-guidance/>
- Uemura, T.** (2009). An estimation of tax expenditure in Japanese income tax from the viewpoint of the fiscal transparency, *Government Auditing Review* 16(3), <https://www.mass.gov/doc/an-estimation-of-tax-expenditures-in-japanese-income-tax-from-the-viewpoint-of-fiscal/download>

SESSION 5A – ESTIMATING REVENUE FORGONE II

Objective

This was the second part of two sessions on estimating revenue forgone which provided practical and hands-on exercises. The session was provided for Ministry of Finance and tax authority officials.

Background

(As for Session 4)

Speakers

Edris Seid held the first presentation, oversaw the practical exercise, and moderated the overall session. Oyekuodi John Ikata presented experiences from Nigeria.

Main Takeaways from Session 5A

Edris Seid introduced techniques for estimating indirect TEs with a focus on VAT measures and trade taxes during the first presentation of Session 5A. For VAT, the presentation discussed the top-down approach, the bottom-up approach, and the econometric approach, providing the pros and cons of each. In the second part of the presentation, Edris paid particular attention to interaction effects between different trade taxes and discussed the best approaches on dealing with such interactions. During the practical session, participants were given the opportunity to implement the different approaches of revenue forgone estimation for trade taxes using sample data as well as estimate the VAT revenue forgone for different scenarios.

Oyekuodi John Ikata presented the process of estimating the revenue forgone and preparing the report on TEs for indirect taxes in Nigeria. His presentation covered key stakeholders, data sources, benchmark definitions, organizational structures, and the main findings from this estimation exercise in Nigeria. The presentation concluded with Nigeria's plans for improving its TE reporting.

Presentations

The presentations and exercise materials of Session 5A can be found [here](#).

Additional material

- Altshuler, R. & Dietz, R.** (2011). Reconsidering tax expenditure estimation, *National Tax Journal*, Vol. 64(2), pp. 459-490. <https://doi.org/10.17310/ntj.2011.2S.02>
- Brys, B., de Mooij, R., de Melo, G., Hebous, S., Kennedy, S., Schatan, R., & Vellutini, C.** (2020). Tax Expenditures and Corrective Taxes in Chile: A joint IMF/OECD Assessment. Washington, DC: International Monetary Fund. <https://www.imf.org/en/Publications/CR/Issues/2020/11/19/Chile-Technical-Assistance-Report-Assessment-of-Tax-Expenditures-and-Corrective-Taxes-49906>
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- Geourjon, A.-M., Laporte, B., Caldeira, E., de Quatrebarbes, C., & Bouterige, Y.** (2019). Tax Expenditure Assessment: From Principles to Practice-Methodological guide. Clermont-Ferrand: FERDI. <https://ferdi.fr/publications/l-evaluation-des-depenses-fiscales-des-principes-a-la-pratique-guide-methodologique>
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SESSION 5B – POCKET GUIDE ON TAX EXPENDITURES FOR PARLIAMENTARIANS

Objective

The session discussed the necessary engagement of parliaments and parliamentarians in the TE policy cycle and the challenges they face. The session also presented the pilot documents *Pocket Guide on Tax Expenditures for Parliamentarians* and *Legislative Interventions to Improve Tax Expenditure Governance* for feedback and inputs from the participants in the room.

Background

While being commonly used as a policy instrument, TEs are also highly technical and context specific. Given that parliamentarians are not always experts on tax topics or economists by profession, a pocket guide that introduces the concept of TEs and their underlying policy cycle in non-technical terms is useful to parliamentarians. It is important to acknowledge the role parliaments play within the TE policy cycle and to clearly establish the overarching framework for TE management.

Speakers

Sofia Berg held the first presentation followed by a video presentation recorded by Everlyn Muendo. Markus Paffhausen moderated the session.

Main Takeaways from Session 5B

Sofia Berg presented the Pocket Guide on Tax Expenditures for Parliamentarians. This document describes each step of the TE policy cycle and establishes the role parliaments and parliamentarians play at each stage. The following discussion focused on differences between francophone and anglophone systems and the ensuing roles of parliamentarians. Common challenges across jurisdictions were identified, and the fact that parliamentarians are elected for a set period and might not be re-elected was emphasised.

The second presentation was a video recording by Everlyn Muendo about an upcoming Tax Justice Network Africa (TJNA) publication called “Legislative Interventions to Improve Tax Expenditure Governance.” The document identifies the legislative interventions for TE management, from the set up and design stage to reporting and evaluation. Two parts were highlighted: the lawmaking role and the role of oversight. Several case studies to illustrate the points made were presented, including experiences from Uganda and Tanzania.

Presentations

The presentations of Session 5B can be found [here](#).

Additional material

Addis Tax Initiative (2023). Pocket guide for Parliamentarians on Tax Expenditures. [ATI Resources | ATI \(addistaxinitiative.net\)](#).

Redonda, A. (2023). New Blog Series: Tax Expenditure Policy Making and the Role of Parliaments. CEP Blog. <https://www.cepweb.org/tax-expenditure-policy-making-and-the-role-of-parliaments-new-blog-series/>

Redonda, A., von Haldenwang, C and Berg, S. (2023). Evaluation of tax expenditures: conceptual frameworks and international experiences. Project Documents (LC/TS.2023/129), Economic Commission for Latin America and the Caribbean (ECLAC), Santiago. <https://www.cepal.org/en/publications/68667-evaluation-tax-expenditures-conceptual-frameworks-and-international-experiences>

SESSION 6 – TAX EXPENDITURE REPORTING

Objective

The session discussed the design and scope of TE reporting worldwide and highlighted examples of good tax expenditure reports. The session also discussed approaches to communicate key insights from TE reports to the public.

Background

Despite their significant impact on government budgets, TEs are opaque and often not subject to the same level of scrutiny in the budget process as direct spending. Based on the latest figures released by the Global Tax Expenditures Database (GTED), 113 out of the 218 jurisdictions worldwide have never published an official TE report. Also, the scope and detail of most reports leave room for improvement. Many TE reports do not disclose the policy objectives, legal basis, or targeted beneficiaries of individual TE provisions, or provide only aggregate revenue forgone data, most often by type of tax. How the report and the content of it is communicated to the public and policymakers are also vital factors to consider when discussing TE reporting, and so is the use of accessible language in the report to convey the main messages in the best way possible.

Speakers

Agustin Redonda kicked off the session, followed by Flurim Aliu and Kyle McNabb. Experiences from Burkina Faso were presented by Yaya Hema. The session was moderated by Edward Ampratwum.

Main Takeaways from Session 6

Agustin Redonda presented elements of good TE reporting using the five dimensions of the newly released GTETI. The GTETI provides a systematic framework to rank countries according to the regularity, quality, and scope of their TE reports and includes the following dimensions: Public Availability, Institutional Framework, Methodology and Scope, Descriptive TE Data and TE Assessments. Altogether, it paints the picture of good TE reporting practices and illustrates a well-structured and legally binding framework for TE reporting.

Flurim Aliu highlighted some examples of good reporting practice. The case of Benin was discussed because of the inclusion of ex-post evaluation results in the latest TE report and the fact that the outcomes of the evaluation were taken into account in the reform of TEs. The example of Canada was presented because of its good reporting practice, such as a clear description of the benchmark, the presentation of disaggregated data, and the inclusion of ex-post evaluations. Lastly, the case of Rwanda was brought up to illustrate that TE reports can be short yet informative.

Yaya Hema presented the estimation and evaluation framework of Burkina Faso, where 9 TE reports have been published since 2010. While the budgetary impact of TEs is estimated regularly within the scope of annual TE reports, the evaluation of socioeconomic impacts remains a challenge. It is necessary to perform this kind of cost-benefit analysis for the rationalization of TE policy and to conduct tax policy on evidence-based terms.

Presentations

The presentations of Session 6 can be found [here](#).

Additional material

- Heady, C., & Mansour, M.** (2019). Tax expenditure reporting and its use in fiscal management. A guide for developing economies. How to Notes 19/01. Washington, DC: IMF. <https://www.imf.org/en/Publications/Fiscal-Affairs-Department-How-To-Notes/Issues/2019/03/27/Tax-Expenditure-Reporting-and-Its-Use-in-Fiscal-Management-A-Guide-for-Developing-Economies-46676>
- Redonda, A. & Neubig, T.** (2018). Assessing Tax Expenditures Reporting in G20 OECD Economies. Discussion Note 2018/3. Council on Economic Policies, <https://www.cepweb.org/wp-content/uploads/2018/11/Redonda-and-Neubig-2018.-Assessing-Tax-Expenditure-Reporting.pdf>
- Redonda, A., Millan, L., von Haldenwang, C., & Aliu, F.** (2023). The Global Tax Expenditure Transparency Index. Companion Paper 2023. DOI. <https://doi.org/10.23661/r3.2023>
- Redonda, A., von Haldenwang, C., & Aliu, F.** (2023). Global Tax Expenditures Database [data set], Version 1.2.1. <https://doi.org/10.5281/zenodo.8337951>
- von Haldenwang, C., Redonda, A., & Aliu, F.** (2023). Tax Expenditures in an era of Transformative Change. GTED Flagship Report 2023. DOI. <https://doi.org/10.23661/r2.2023>
- von Haldenwang, C., Redonda, A., & Aliu, F.** (2021). Shedding Light on Worldwide Tax Expenditures. GTED Flagship Report 2021. DOI. <https://doi.org/10.23661/r5.2021>

SESSION 7 – EX-ANTE ASSESSMENT OF TAX EXPENDITURES

Objective

The session introduced approaches and requirements of ex-ante assessments of TEs. It also provided an overview of international experiences, including topics such as revenue forecasting, requirements for setting up new TEs, and indicators against which to evaluate.

Background

Given the sizeable fiscal impact of TEs, any introduction of a new TE should be preceded by an ex-ante assessment. Ex-ante assessments aim to establish the rationale for a new (or modified) TE, the potential impact in terms of revenue forgone and potential spillover effects the measure might trigger. Any new TE should have a clear and transparent policy objective and monitoring criteria should be established along with performance indicators and data requirements for ex-post evaluations.

Speakers

Agustin Redonda held the first presentation during the session, oversaw the practical exercise on the topic, and moderated the session. Experiences from Togo were presented by Kodjo Dola.

Main Takeaways from Session 7

Agustin Redonda presented the concept of ex-ante assessments and the criteria they should cover, such as relevance, rationale, cost, and efficiency of the TE provision to be introduced. He emphasised that ex-ante assessments should ideally be based on an evaluation framework. However, in some cases, conducting ex-ante assessments is not feasible, for example, when TEs are introduced as part of short-term crisis response packages. Four country examples from South Korea, Ireland, the Netherlands, and Uzbekistan were presented to illustrate the topic. During the practical exercise, participants had the opportunity to put those lessons into practice by simulating an ex-ante assessment of a CIT tax credit for investment.

Kodjo Dola presented experiences from Togo, covering the institutional framework as well as the different stages of TE estimation. Several developments are in the pipeline in Togo within the field of TEs, such as performing impact analyses.

Presentations

The presentations and exercise materials of Session 7 can be found [here](#).

Additional material

Beer, S., Benedek, D., Erard, B., and Loeprick, J. (2022). How to Evaluate Tax Expenditures. IMF How-to Note. International Monetary Fund, Washington, DC. <https://www.imf.org/en/Publications/Fiscal-Affairs-Department-How-To-Notes/Issues/2022/11/How-to-Evaluate-Tax-Expenditures-525166>

Department of Finance [of Ireland]. (2014). Report on Tax Expenditures. Incorporating Department of Finance Guidelines for Tax Expenditure Evaluation.

Redonda, A., von Haldenwang, C and Berg, S. (2023). Evaluation of tax expenditures: conceptual frameworks and international experiences. Project Documents (LC/TS.2023/129), Economic Commission for Latin America and the Caribbean (ECLAC), Santiago. <https://www.cepal.org/en/publications/68667-evaluation-tax-expenditures-conceptual-frameworks-and-international-experiences>

SESSION 8 – EX-POST EVALUATION OF TAX EXPENDITURES I

Objective

The session was divided into two parts. The first part introduced approaches and requirements of ex-post evaluations of TEs with a focus on methodologies employable in cases of data scarcity. The second part of the session provided practical and hands-on exercises for evaluations of this sort. The session was focused on Ministry of Finance and revenue authority officials.

Background

Considering the substantial impact of TEs, it is imperative for governments globally to prioritize the forecasting, estimation, and evaluation of the fiscal implications associated with them. Such assessments hold significance not only in terms of enhancing transparency and accountability but also as essential inputs for examining the efficacy of TE provisions in achieving their stated objectives. These assessments are also crucial for scrutinizing potential side effects and externalities triggered by the TE under assessment. Data availability and the quality of data at hand varies across jurisdictions and is a common challenge for many when embarking on evaluation of TEs. Another challenge is capacity. It takes time and resources to perform ex-post evaluations. However, several methodologies and approaches are available and suitable for various kinds of data and levels of capacity. Indeed, conducting comprehensive evaluations of TEs is vital to discern provisions that represent value for money and those that necessitate reform or outright removal.

Speakers

Kyle McNabb and Amina Ebrahim held one presentation each on the topic of ex-post evaluation and Kyle later oversaw the exercise session.

Main Takeaways from Session 8

Kyle McNabb opened the session with a presentation on ex-post evaluations of TEs under a scenario of limited data availability. The presentation showed practical steps for conducting an evaluation and described the rationale behind cost-benefit and distributional analyses. His presentation illustrated the redistributive impact of cash transfers versus VAT exemptions in a multi-country set up based on a research paper by the Institute for Fiscal Studies. The practical exercise that followed highlighted three points: 1) high-level statistics can be misleading, 2) data can be interpreted differently by different individuals, and 3) distributional analysis is a low-hanging fruit to better understand high-level trends.

Amina Ebrahim based her presentation on a forthcoming research paper from South Africa. The presentation evolved around an ex-post evaluation using microsimulation to estimate the retirement contributions in South Africa. The main message was that debates on TEs often emphasise their costs in terms of revenue forgone, but it is important to use evaluations to weigh the costs against the benefits. In the case of retirement contributions in South Africa, the evaluation showed that the TEs under scrutiny may be justified.

Presentations

The presentations and exercise materials of Session 8 can be found [here](#).

Additional material

Axelsson, C. & Redonda, A. (2021). Assessing pension-related tax expenditures in South Africa: Evidence from the 2016 retirement reform. Working Paper, No. 167, SA-TIED. <https://sa-tied.wider.unu.edu/article/assessing-pension-related-tax-expenditures-south-africa-evidence-2016-retirement-reform>

Beer, S., Benedek, D., Erard, B., and Loepnick, J. (2022). How to Evaluate Tax Expenditures. IMF How-to Note. International Monetary Fund, Washington, DC. <https://www.imf.org/en/Publications/Fiscal-Affairs-Department-How-To-Notes/Issues/2022/11/How-to-Evaluate-Tax-Expenditures-525166>

IMF, OECD, UN, and World Bank. (2015). Options for Low Income Countries' Effective and Efficient Use of Tax Incentives for Investment. A Background Paper to the Report Prepared for the G-20 Development Working Group by the IMF, OECD, UN and World Bank, Washington, DC: IMF.

Namunane, S., Carson, L., and McNabb, K. (2023). Are Uganda's corporate tax incentives meeting their objectives? Working Paper UGA-22159. International Growth Centre (IGC), London. <https://www.theigc.org/publications/are-ugandas-corporate-tax-incentives-meeting-their-objectives>

Redonda, A., von Haldenwang, C., and Berg, S. (2023). Evaluation of tax expenditures: conceptual frameworks and international experiences. Project Documents (LC/TS.2023/129), Economic Commission for Latin America and the Caribbean (ECLAC), Santiago. <https://www.cepal.org/en/publications/68667-evaluation-tax-expenditures-conceptual-frameworks-and-international-experiences>

Warwick, R., Harris, T., Phillips, D., Goldman, M., Jellema, J., Inchauste, G., and Goraus-Tańska, K. (2022). The redistributive power of cash transfers vs VAT exemptions: A multi-country study. World Development, Vol. 151, No. 105742. <https://doi.org/10.1016/j.worlddev.2021.105742>

SESSION 9A – EX-POST EVALUATION OF TAX EXPENDITURES II

Objective

The session was divided into two parts. The first part introduced approaches and requirements of ex-post evaluations of TEs with a focus on more advanced methodologies compared to Session 8. The second part of the session provided practical and hands-on exercises for evaluations of this sort. The session was focused on Ministry of Finance and revenue authority officials.

Background

(As for Session 8)

Speakers

Again, Amina Ebrahim and Kyle McNabb presented the topic of ex-post evaluation. This time Amina supervised the exercise session.

Main Takeaways from Session 9A

Amina Ebrahim held the first presentation of the session about ex-post evaluations in the setting of more rigorous data. Components of impact evaluation were discussed, and the presenter narrowed in on how to identify causality, what a causal relationship implies, which methods to use, and when and how to use such methods. The example of difference-in-differences (DiD) was discussed in more detail, and participants got the chance to practically understand the basic assumptions of the methodology and apply them during the exercise. The importance of carefully identifying the comparison group was emphasised because it is the key element for any impact evaluation, no matter which method is applied.

Kyle McNabb followed with an example of a TE evaluation from Uganda. The evaluation used the DiD to estimate the economic effect of the investment incentives on three outcomes: investment, sales revenues, and total wage bill. The analysis showed that beneficiaries invested more because of the investment incentives, but it did not yield higher sales, and wages did not increase. Thus, there was little evidence of positive spillover effects, though it should be noted that it is difficult to establish spillovers in the short term (the investment incentive is merely 10 years old).

Presentations

The presentations and exercise materials of Session 9A can be found [here](#).

Additional material

- Axelson, C. & Redonda, A.** (2021). Assessing pension-related tax expenditures in South Africa: Evidence from the 2016 retirement reform. Working Paper, No. 167, SA-TIED. <https://sa-tied.wider.unu.edu/article/assessing-pension-related-tax-expenditures-south-africa-evidence-2016-retirement-reform>
- Beer, S., Benedek, D., Erard, B., and Loepnick, J.** (2022). How to Evaluate Tax Expenditures. IMF How-to Note. International Monetary Fund, Washington, DC. <https://www.imf.org/en/Publications/Fiscal-Affairs-Department-How-To-Notes/Issues/2022/11/How-to-Evaluate-Tax-Expenditures-525166>
- Cunningham, S.** (2021). Causal Inference: The mixtape. New Haven, Yale University Press. <https://mixtape.scunning.com/>
- Namunane, S., Carson, L., and McNabb, K.** (2023). Are Uganda's corporate tax incentives meeting their objectives? Working Paper UGA-22159. International Growth Centre (IGC), London. <https://www.theigc.org/publications/are-ugandas-corporate-tax-incentives-meeting-their-objectives>
- Huntington-Klein, N.** (2021). The Effect: An Introduction to Research Design and Causality. London, Chapman & Hall. <https://theeffectbook.net/>
- Redonda, A., von Haldenwang, C and Berg, S.** (2023). Evaluation of tax expenditures: conceptual frameworks and international experiences. Project Documents (LC/TS.2023/129), Economic Commission for Latin America and the Caribbean (ECLAC), Santiago. <https://www.cepal.org/en/publications/68667-evaluation-tax-expenditures-conceptual-frameworks-and-international-experiences>
- Warwick, R., Harris, T., Phillips, D., Goldman, M., Jellema, J., Inchauste, G., and Goraus-Tańska, K.** (2022). The redistributive power of cash transfers vs VAT exemptions: A multi-country study. World Development, Vol. 151, No. 105742. <https://doi.org/10.1016/j.worlddev.2021.105742>

SESSION 9B – TAX EXPENDITURE EVALUATION FOR PARLIAMENTARIANS

Objective

In this session, participants discuss the set-up of evaluation frameworks and learn how to interpret evaluation results, enabling them to make informed decisions based on empirical data.

Background

Cost-benefit evaluations are an important part of the TE policy cycle. A regular schedule of evaluations provides the government with timely feedback on the effectiveness and efficiency of the policy instrument it applies. It also allows for TE evaluations to be embedded in the budget cycle and in medium-term fiscal strategies. At the same time, evaluations are a highly technical exercise and not only difficult to undertake but also challenging to interpret, especially for non-expert audiences. This session provided an in-depth discussion on TE evaluations and their relevance for parliamentarians. It discussed how they should be set up as a policy-cycle instrument and how evaluation results can be interpreted, including methodological aspects parliamentarians need to pay particular attention to.

Speakers

Agustin Redonda held the first presentation followed by Gbenga Falana from ECOWAS. The session was moderated by Alex Ampaabeng.

Main Takeaways from Session 9B

Agustin Redonda presented the rationale behind evidence-based tax policy making (EBTPM) and the challenges many countries face in relation to it, such as financial and capacity constraints. Agustin highlighted the important role of TE evaluations for EBTPM and why it is necessary for parliamentarians to understand the main findings produced by evaluation exercises and the potential policy implications that follow. Two examples illustrated how evaluation results can be interpreted. The first was a report written by the World Bank that, among other things, evaluated the impact of TEs on return on investments in North Macedonia. The second was a distributional analysis which examined the effect of pension related TEs in South Africa.

Gbenga Falana's presentation highlighted the interplay between evaluations and the work of parliamentarians for ensuring transparency and accountability, aligning TEs with their policy objectives, and enhancing the quality of policymaking by strengthening its evidence base. A good TE framework was

presented together with recommendations for parliamentarians such as initiating TE evaluations regularly, promoting transparency and accountability, and fostering collaboration with experts and stakeholders.

Presentations

The presentations of Session 9B can be found [here](#).

Additional material

Beer, S., Benedek, D., Erard, B., and Loeprick, J. (2022). How to Evaluate Tax Expenditures. IMF How-to Note. International Monetary Fund, Washington, DC. <https://www.imf.org/en/Publications/Fiscal-Affairs-Department-How-To-Notes/Issues/2022/11/How-to-Evaluate-Tax-Expenditures-525166>

Redonda, A., von Haldenwang, C and Berg, S. (2023). Evaluation of tax expenditures: conceptual frameworks and international experiences. Project Documents (LC/TS.2023/129), Economic Commission for Latin America and the Caribbean (ECLAC), Santiago. <https://www.cepal.org/en/publications/68667-evaluation-tax-expenditures-conceptual-frameworks-and-international-experiences>

World Bank. (2022). The Trade Policy Strategy 2.0 for North Macedonia: Trade Competitiveness Diagnostic and State Aid Effectiveness Report. Washington, DC. <http://hdl.handle.net/10986/38049>

SESSION 10 – GOVERNING TAX EXPENDITURE REGIMES

Objective

The session provided a platform for the exchange of experiences on the governance and reform of TEs in ATI member countries.

Background

A sound legislative and regulatory framework governing the use and management of TEs is vital. For instance, all TEs should be captured in the relevant tax laws and not in secondary legislation. Likewise, TE reporting should be closely linked to the budget process. Responsibilities for the appraisal, management, and monitoring of TEs should be concentrated at the ministry responsible for overall fiscal policy. Policy objectives pursued by TEs should be clearly spelled out and embedded in a framework ensuring policy coherence across TEs and other spending programs or commitments.

Speakers

Leila Kituyi from ATAF moderated the session within which Agustin Redonda presented.

Main Takeaways from Session 10

Agustin Redonda summarized the lessons to be drawn from the workshop in light of the TE policy cycle, going from the initial setting up of TEs to reforming TE policy. Governance issues are present throughout the entire policy cycle, from the disconnect of initiator institutions such as line ministries or investment promotion agencies requesting the implementation of new TEs without being actively involved in ex-ante assessment, the lack of access of members of parliaments to timely TE information such as TE reports and evaluations, which significantly hinders the use of this information for TE policy-making processes. Another issue discussed during the session was the lack of data-sharing protocols, which often is a key challenge when it comes to the interaction and coordination between revenue authorities and ministries of finance.

Leila Kituyi moderated the Q&As session during which participants discussed these and other governance-related issues from their countries' perspectives.

Presentations

The presentations of Session 10 can be found [here](#).

Additional material

Redonda, A., von Haldenwang, C and Berg, S. (2023). Evaluation of tax expenditures: conceptual frameworks and international experiences. Project Documents (LC/TS.2023/129), Economic Commission for Latin America and the Caribbean (ECLAC), Santiago. <https://www.cepal.org/en/publications/68667-evaluation-tax-expenditures-conceptual-frameworks-and-international-experiences>

MAIN TAKEAWAYS AND NEXT STEPS

Governments all over the world are struggling to mobilise domestic resources. The same governments, however, typically offer generous tax breaks, exemptions or incentives to companies and private households, often without even knowing the real costs of those mechanisms in terms of revenue forgone. Additionally, the potential benefits of such TEs are not usually assessed.

The main takeaway of the workshop in Ghana is clear: countries in the region have been increasing their efforts regarding TE reporting, but much remains to be done. More and better data, not only on revenue forgone for estimating the fiscal size of TEs but also with regard to their policy goals and beneficiaries, is necessary. Such data is key for transparency and accountability and can be facilitated through well-designed tax return forms and the use of digitalization to increase efficiency and compliance rates. Data is not only essential for TE reporting but also for performing both ex-ante assessments and ex-post evaluations. This is another aspect of TE management where a lot of work remains to be done, although some countries in the region have taken large steps forward regarding impact analyses. Finally, reforming TE systems is a political process that needs to be steered by strong political will and supported by a sound framework including the participation of and coordination among several institutions such as Ministries of Finance and other line ministries, revenue authorities as well parliaments. The engagement from the participants during the workshop was overwhelming and can hopefully entail positive developments ahead.

Against this backdrop, the regional workshops on TEs carried out by the ATI with CEP and IDOS are not designed as a series of one-off events. One of the main goals of the initiative is to strengthen regional and global TE networks and promote peer exchange and peer learning, embedded in ATI activities.

PERSPECTIVES FROM PARTICIPANTS

The success and value of the workshop are highly dependent on the shared experiences and active participation of all attendees. Having highly qualified officials exchanging lessons from each of their countries, the interplay with regional and international actors, and inputs provided by experts on the subject of TEs creates a broad platform of knowledge and establishes synergies that will prevail long after the end of the workshop. Feedback from participants is essential for the continued development of the workshop concept, and a few opinions have been highlighted below.



“What I have enjoyed the most are the practical aspects of the workshop.”

Benoite Ko Ananga, Tax Expenditure Project Manager, Ministry of Finance, Cameroon.



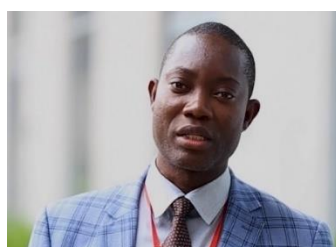
„I have enjoyed the practical exercises and the experience from countries. Knowing that we have similar challenges and also recognizing how these challenges could be addressed.”

Idrissa Kanu, Director of Revenue and Tax Policy, Ministry of Finance, Sierra Leone.



„The organizers are so friendly and open to everyone. We have learned a lot about the benchmark system and so many other things about tax expenditures.”

Hon. Fatou Cham, Member of Parliament, The Gambia.



“The purpose of this work is to share experiences with other countries and to understand the difficulties faced in each country.”

Alban Romaric Alladaye, Head of the Tax Policy Unit, General Directorate of Taxes, Benin.

SPEAKERS

ATI Representatives



Markus Paffhausen is an advisor to the Addis Tax Initiative (ATI). Within the ATI Secretariat, Markus deals with issues of accountability in tax and revenue matters, environmental taxation, tax expenditures and international cooperation. Previously, he worked for the United Nations in the areas of development coordination and peacebuilding support. Markus holds a master's degree in international economics from University of Göttingen and a bachelor's degree in Latin American Studies and Economics from the University of Cologne.



Michelle Ordóñez is an advisor to the International Tax Compact (ITC), which facilitates the ATI Secretariat. In her current position, she has worked mainly on issues related to equitable and progressive tax policy, digitalisation of revenue administrations, tax gap analysis and tax expenditures, all in the context of development. Previously, she worked as a fiscal specialist in a research center attached to the Ecuadorian Tax Administration (SRI) and in the field of public finance and international taxation in Germany. Michelle holds an M.Sc. in International Economics and Economic Policy from Goethe University in Frankfurt and a B.Sc. in Economics from the Pontifical Catholic University of Ecuador (PUCE).

Tax Expenditures Lab Team



Agustin Redonda is a Senior Fellow with the Council on Economic Policies (CEP), where he focuses on fiscal policy and has been co-leading the Global Tax Expenditures Database (GTED) project. Prior to joining CEP, he was a research and teaching assistant with the Economics Department (IdEP) of the University of Lugano. He has also worked with the Organisation for Economic Co-operation and Development (OECD), as well as for the National Plan to Reduce Informal Activity (PNRT) at the Ministry of Labour, Employment and Social Security (MTSS) in Argentina. Agustin holds a PhD in Economics from the University of Lugano (USI).



Christian von Haldenwang is a Senior Researcher and project lead with the German Institute of Development and Sustainability (IDOS), formerly German Development Institute (DIE), where he works on taxation, decentralisation & urban governance, digitalisation, and legitimacy. He is the co-lead of the Global Tax Expenditures Database (GTED) project and the Institute's Regional Coordinator for Latin America. From 2003 to 2007 he was GTZ programme coordinator at UN-ECLAC in Santiago de Chile. Christian holds an M.A. in Political Science and Philosophy and a PhD in Political Science from the University of Tübingen (Germany).



Flurim Aliu is a Fellow with CEP where he focuses on fiscal policy. He is co-leading the Global Tax Expenditures Database (GTED) project, a joint initiative between CEP and IDOS. Prior to joining CEP, Flurim worked at the World Bank, where he contributed to policy research at the Infrastructure Chief Economist's office and the Infrastructure Vice President's office. He also held other research positions at private firms and research institutes in the US and Germany. Flurim holds an MA in International Commerce from Seoul National University in Korea and a BA in Political Science from Georgia Gwinnett College in the United States.



Sofia Berg is a Research Analyst at CEP as part of the Fiscal Policy Program. She has previously been an intern at WSP Advisory in Stockholm, working with projects related to regional development and later co-authored a report evaluating the state of the Swedish municipalities based on key figures. Sofia holds a MSc in Economics and a BA in Politics and Economics, both degrees from Lund University School of Economics and Management.

Group of International Experts



Amina Ebrahim is a Research Fellow at UNU-WIDER based in Helsinki, where she is a core researcher in the Domestic Revenue Mobilisation programme. She previously worked on UNU-WIDER's Southern Africa – Towards Inclusive Economic Development (SA-TIED) in Pretoria, South Africa. Her research interests include labour and public economics, focusing on employment, tax, and social policies. She works on making large administrative tax data available for research and collaborates with African revenue authorities.



Edris Seid is TAXDEV's Country Economist for Ethiopia. He works with the Ethiopian Ministry of Finance. Currently, Edris is assisting the Ethiopian Ministry of Finance with tax policy analysis, including the Tax Expenditure Report. Edris holds master's degrees from the University of Warwick (UK), Lund University (Sweden) and Addis Ababa University (Ethiopia).



Kyle McNabb is a Research Associate for the Development and Public Finance program and a Tax Policy Advisor for the TAXDEV program at ODI. Based full time in Kampala, he works with Uganda's Ministry of Finance, Planning and Economic Development and Uganda Revenue Authority on research and analysis into tax policy, including tax expenditure reporting. Prior to joining ODI, he was a research fellow at UNU-WIDER in Helsinki where he was responsible for the UNU-WIDER Government Revenue Dataset project.



Nino Mikeladze has been working in the Ministry of Finance of Georgia for seven years. Currently, she is the head of the Macroeconomic Analysis Division. Nino holds BA and MA degrees in Economics from Tbilisi State University and a master's degree in policy economics from Williams College (US). She was a Teaching/Research Assistant at Williams College after her graduation and has been an Invited Lecturer in Macroeconomics at Ilia State University (Georgia) since 2022. Nino is doing her PhD at Tbilisi State University about Fiscal Consolidation and its Macroeconomic Effects. She has been involved in the process of tax expenditure analysis since 2020.

Moderators and Speakers



Alban Romaric Alladaye is a graduate of the National School of Applied Economics and Management in Benin. He graduated with a master's degree in Statistics in 2014. In 2018, he joined public administration through an external competition and was assigned to the Directorate General of Taxes where he currently holds the position of Head of the Tax Policy Unit. In this capacity, he coordinates the entire process leading up to the actual drafting of the tax expenditure report.



Alex Ampaabeng is a senior program officer within the tax equity unit of the International Budget Partnership.



Benoite Ko Ananga is the head of the tax expenditure unit of the General Tax Directorate in Cameroon. She leads the team responsible for assessing the cost of tax expenditure and carrying out impact analyses.



Cissé Kaouate Sylla is head of the tax policy division of the General Tax Directorate in Mali and is subsequently in charge of the TE estimation report.



Darlington Y. Talery is the Commissioner for Taxes at the Liberia Revenue Authority since 2014. He has overseen the growth and modernisation of tax administration in Liberia. Darlington has an LLM degree (Distinction) Petroleum Taxation and Finance, University of Dundee, UK; MBA in Finance, University of Liberia; and a BSc. in Economics (Honor) also from the University of Liberia. In August 2019, he obtained an Advanced Diploma in International Taxation from the Chartered Institute of Taxation, UK, and in April 2022, an Advanced Professional Certificate in International Taxation from IBFD.



Edward Ampratwum is a governance specialist and development practitioner with over 15 years' experience in governance, policy design and research. He has worked with think-tanks and international agencies including UNDP. He has also researched and lectured in governance, political sociology and policy management at the University of Manchester in the UK and the University of Ghana. Edward is currently leading the inclusive growth and accountable governance cluster at UNDP Ghana. Edward holds a Ph.D in Development Policy and Management from the Global Development Institute at the University of Manchester UK, Master of philosophy in Development Studies from the University of Cambridge, UK and Bachelor of Arts in Sociology from the University of Ghana.



Emmanuel Mensah holds an MSc. Development Finance, from the University of Ghana Business School. He is a Principal Budget Analyst and the Head of Exemptions with the Revenue Policy Division (RDP) of the Ministry of Finance, Ghana. His leadership as the Head of Exemptions led to the passage of the Exemptions Act, 2022 (Act 1083) by Parliament. His responsibilities as the Head of Exemptions include providing a supervisory role on exemption matters, providing management advice on exemptions regimes and their applications. His previous assignments included Head of Strategy, Policy, and Risk Management (Middle office) and Head of Accounting and Settlement Unit (Back Office) at the Treasury, and Debt Management Division, of the Ministry of Finance.



Everlyn Muendo is a Policy Assistant with Tax Justice Network Africa under the Tax and Incentives program. She works to promote domestic resource mobilization, regional and continental tax harmonization, transparency and accountability in tax incentives governance, and national investment regimes and instruments such as double taxation agreements. Everlyn is a lawyer and trainee advocate. She was previously interning at the East African Tax Governance Network and was a student researcher at the Committee on Fiscal Studies at the University of Nairobi.



Ezera Madzivanyika is the Manager of Research & Statistics at the African Tax Administration Forum (ATAF). He is a certified TADAT Assessor. Prior to joining ATAF, he worked for the Zimbabwe Revenue Authority for 20 years in various roles. He holds a PhD Degree in Economics, MSc Degree in Economics, BSc Honours Degree in Economics, and Master of Philosophy Degree in Taxation. At ATAF, Ezera undertakes and supervises various tax research projects in the areas of environment, informal sector, extractives, management of tax arrears, tax administration efficiency, and management of TEs.



Gbenga Falana is an advisor to the Director of Customs Union and Taxation of the Economic Community of West African States (ECOWAS). His involvement spans from providing technical expertise in terms of designing templates and reporting tools to capacity building for critical stakeholders in the space on the fiscal transition program in West Africa.



Jules Tapsoba is an economist and tax expert, and Technical Assistant to the Economic Community of West African States (ECOWAS) in Abuja, Nigeria. Jules is a senior executive in the Burkina Faso Tax Administration. He was Special Advisor to the Prime Minister on Public Finance issues. He is a member of the IMF experts panel, trainer and accredited TADAT evaluator, as well as a public finance consultant for the European Union, UNICEF, AFD and USAID. Jules holds a PhD in International Economics from CERDI-Clermont School of Economics (France).



Kodjo Dola is a graduate of the Ecole Nationale d'Administration du Togo, cycle 3, tax option. He is a tax lawyer and a tax inspector with the position of Acting Head of the Tax Legislation Division of the Tax Legislation and Litigation Department of the Togolese Revenue Office. He is also a member of the National Committee for the Estimation of Tax Expenditure in Togo. He is in addition a lecturer in taxation at public and private universities in Togo.



Leila Kituyi is African Tax Administration Forum (ATAF) Manager: Strategic Partnerships and International Cooperation, where she manages and strategically engages key relations with institutions regionally across Africa and globally on behalf of ATAF. Prior to her current role, she served as head of ATAF's Legal and Corporate Governance Manager and Board Secretary to the Council and General Assembly for African tax administrations in ATAF. Ms Kituyi has over 15-year work experience working in renowned law firms in Kenya and regional tax institutions serving as inhouse counsel, legal advisor-Double Taxation Agreements/Treaties Litigation (DTA), working with African legislators on matters of Illicit financial flows and on institutional outreach programmes including public-private partnerships.



Nyatefe Wolali Dotsevi joined the West African Tax Administration Forum in October 2022 in secondment as the Tax Research Manager. Previously, he served as Deputy Director at the Togo Revenue in charge of the Taxpayers Registration Service and as Acting Executive Assistant of the Domestic Tax Commissioner of Togo Tax Administration. Prior to this position, Nyatefe worked in the Tax Audit Department for six years, with at least four years as Intelligence Service Assistant Director in charge of taxpayer data

mining. Nyatefe holds a master's degree in taxation from the Ecole Nationale d'Administration du Togo and an MBA from the University of Nantes, France. He has a M.Sc. in Physics from the University of Lomé, Togo, as well as a B.Sc. in ICT from the same university.



Oyekuodi John Ikata is an Assistant Director with over 30 years' experience as a tax administrator, and currently heading the Tax Expenditure and Pioneer Incentives Division of the Federal Inland Revenue Service (FIRS) Nigeria. He has worked in different capacities of the Service as Tax Controller, Head RPP etc. He was engaged by LIMPICO and Adam Smith as a short-term expert for the European Union EU to prepare Tax Expenditure Report for Nigeria. He developed the Tax Expenditure Matrix for FIRS and in September 2023, the FIRS gave him an award for his immense contribution in Fiscal Incentives Management. He is an Economist, a qualified Accountant, and a member of the Chartered Institute of Taxation CITN.



Yaya Hema is a Tax Inspector and has been in the position for 25 years for the Permanent Secretary of the Tax Policy Committee of the Ministry of Economy, Finance and Forecasting in Burkina Faso. The department is the body responsible for estimating tax expenditures and conducting tax policy. He is an economist and manager with a master's degree in Banking and Finance, obtained in Dakar, Senegal, at the Centre de formation de la Banque Centrale. He is an expert in corporate taxation, with a specific focus on banking taxation. He is a trainer in taxation and general and banking accounting.

WORKSHOP PROGRAM

Day 1: Data, Benchmarking & Estimation of TEs

08:30 – 08:45	<i>Arrival & Registration</i>
08:45 – 09:30	Welcome Address & Introduction
09:30 – 10:30	Session 1 – TE Developments in Partner Countries
10:30 – 11:00	<i>Coffee Break</i>
11:00 – 12:15	Session 2 – Data Requirements for TE Estimation and Evaluation
12:15 – 13:45	<i>Lunch Break</i>
13:45 – 15:00	Session 3A – Establishing a Benchmark Session 3B – Redesigning Tax Return Forms to Better Capture TE data
15:00 – 15:30	<i>Coffee Break</i>
15:30 – 17:15	Session 4 – Estimating Revenue Forgone I
17:30 – 20:30	<i>Reception</i>

Day 2: Estimation, Reporting & Evaluation of TEs

08:30 – 08:45	Welcome to Day 2 & Setting the Stage
08:45 – 10:30	Session 5A – Estimating Revenue Forgone II Session 5B – TEs Pocket Guide for Parliamentarians
10:30 – 11:00	<i>Coffee break</i>
11:00 – 12:15	Session 6 – TE Reporting
12:15 – 13:45	<i>Lunch Break</i>
13:45 – 15:00	Session 7 – Ex-Ante Assessment of TEs
15:00 – 15:30	<i>Coffee break</i>
15:30 – 17:15	Session 8 – Ex-Post Evaluation of TEs I

Day 3: Evaluation and Governance of TEs

08:30 – 08:45	Welcome to Day 3 & Setting the Stage
	Session 9A – Ex-Post Evaluation of TEs II
08:45 – 10:30	Session 9B – TE Evaluations for Parliamentarians
10:30 – 11:00	<i>Coffee break</i>
11:00 – 12:00	Session 10 – Governing TE Regimes
12:00 – 12:30	Closing Remarks

LIST OF PARTICIPANTS

No.	Name	Country	Institution
1.	Abdooulaye Faye	Senegal	Ministry of Finance
2.	Abdul Malik Iddrisu	Ghana	Institute for Fiscal Studies (IFS)
3.	Abou Sallah	Gambia	Gambia Revenue Authority
4.	Aboubakrine Kane	Mauritania	Ministry of Finance
5.	Adowa Adu	Ghana	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
6.	Alban Alladaye	Benin	Ministry of Finance
7.	Alex Ampaabeng	Ghana	International Budget Partnership (IBP)
8.	Alex Kombat	Ghana	Ghana Revenue Authority
9.	Amie Kolleh Jeng	Gambia	Ministry of Finance
10.	Benoite Ko Ananga	Cameroun	Ministry of Finance
11.	Bismark Osei	Ghana	Ministry of Finance
12.	Cecilia Akwetey	Ghana	Ministry of Finance
13.	Charles Addae	Ghana	Ghana Revenue Authority
14.	Christiana Arthur	Ghana	Ministry of Finance
15.	Cissé Kouate Sylla	Mali	Ministry of Finance
16.	Daniel Nuer	Ghana	Ministry of Finance
17.	Darlingston Y. Talery	Liberia	Liberia Revenue Authority
18.	Dr. Angela Lusigi	Ghana	UNDP
19.	Edward Ampratwum	Ghana	UNDP
20.	Eileen Rafferty	United Kingdom	Foreign, Commonwealth & Development Office
21.	Elimane Pouye	Senegal	Ministry of Finance and Budget
22.	Emmanuel Mensah	Ghana	Ministry of Finance
23.	Eugenia Aryeetey	Ghana	Ministry of Finance

Technical Follow-up Meeting on Tax Expenditures - Report

24.	Ezera Madzivanyika	Zimbabwe	African Tax Administration Forum
25.	Hon. Fatou Cham	Gambia	National Assembly
26.	Hon. Julius Fongouck Fonge	Cameroon	National Assembly
27.	Gbenga Falana	Nigeria	ECOWAS
28.	Hon. Gérard Gbénonchi	Benin	National Assembly
29.	Hon. Dorwohn Twain Gleekia	Liberia	National Assembly
30.	Hon. Festus Kwofie	Ghana	National Assembly
31.	Hon. Drissa Sanogo	Burkina Faso	National Assembly
32.	Huzaif Musah	Ghana	UNDP
33.	Idrissa Kanu	Sierra Leone	Ministry of Finance
34.	Jules Tapsoba	Nigeria	ECOWAS
35.	Kodjo Dola	Togo	Togo Revenue Authority
36.	Hon. Kodzotsé Adzoyi	Togo	National Assembly
37.	Koffi Delalom Ahiakpor	Togo	Ministry of Finance
38.	Kuukua Williams	Ghana	Ministry of Finance
39.	Leila Kituyi	Kenya	African Tax Administration Forum (ATAF)
40.	Michael Agbedor	Ghana	Ghana Revenue Authority
41.	Nyatefe Wolali Dotsevi	Nigeria	West African Tax Administration Forum (WA-TAF)
42.	Oyekuodi John Ikata	Nigeria	Nigeria Revenue Authority
43.	Patrick Freeman	Ghana	Ministry of Finance
44.	Quaye Dwuye Jr Robert	Liberia	Ministry of Finance
45.	Sayweh Tunny Cooper	Liberia	Liberia Revenue Authority
46.	Sheku Kamara	Sierra Leone	Sierra Leone Revenue Authority
47.	Stephen Nabareseh	Ghana	Ghana Revenue Authority
48.	Victor Baidoo	Ghana	Ministry of Finance

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49.	Vivian Darrah	Ghana	Ministry of Finance
50.	Yaya Hema	Burkina Faso	Ministry of Finance
51.	Yaya Sourbine	Burkina Faso	Ministry of Finance