

Community of Practice on Tax Expenditures

A joint initiative by the ATI and the Tax Expenditures Lab

24 October 2024 – 13:00 CET

Interpretation

Community of Practice on Tax Expenditures - A Joint Initiative by ATI & the Tax Expenditures Lab

31:39

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IE
Interprefy English (Unverified)

IF
Interprefy French (Unverified)

CD
Celine Dietrich (Unverified)

SS
Simon Schoofs (Unverified)

IA
Interprefy AG (Unverified)

SC
Sayweh Cooper (Unverified)

Interpreters (2)
Interprefy English (Unverified)
Interprefy French (Unverified)

People added to the chat (2)
Thiessen, Ulrich GIZ
Mueller-Nuebling, Artur GIZ

Tax expenditures in the ATI



ATI Commitment 3

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

iii. We will improve tax transparency by publishing tax expenditures regularly to facilitate cost-benefit assessments, ultimately helping to reduce wasteful tax expenditures, improving taxpayers' trust, and creating a more level playing field for all types of businesses. We will improve inter-agency cooperation on tax expenditures and foster the coordination of granting tax concession activities.

Tax expenditures in the ATI



October 2020: Webinar series together with IBP, IDOS, and CEP



November 2021: Virtual, three-day workshop organised jointly with IDOS and CEP



July 2022: Kick-off of a six-part, regional workshop series across three regions (West Africa, East Africa, Asia) inviting MoFs, RA, MPs



Focussed on technical discussions around TE estimation, evaluation, reporting, and reform



Enabled overview of good practices and standards



Provided a platform for peer learning and exchange



Initiated and manifested regional networks of TE experts



TE Developments within the ATI



Since 2022, **4 ATI partner countries** started reporting on TEs: Bangladesh, Georgia, Ghana, Togo



Several countries have implemented commendable **TE governance reforms**, such as the establishment of specialised TE units in Liberia and Uganda

Aims of the CoP on Tax Expenditures



Facilitate the exchange of best practices and experiences in TE estimation, reporting, evaluation, and reform



Encourage peer learning and collaboration



Establish a resource repository accessible to all members

Format of the CoP on Tax Expenditures



Regular virtual meetings, ca. every 6-8 weeks. Next meeting on **12 December**



Mix of technical inputs by international experts and representatives from participant countries, with ample time for exchange among participants



Topic of each session will follow the “TE policy cycle” and include feedback from registrations survey

Teamwork makes the dream work



Thank you