REGIONAL WORKSHOP ON TAX EXPENDITURES

SOURCEBOOK FOR WORKSHOP PARTICIPANTS

March 1-3, 2023

MANILA, PHILIPPINES

Facilitated by

CONTENT

INTRODUCTION

Tax expenditures (TEs) have a significant impact on countries' ability to mobilise domestic revenue, fight climate change, recover from the COVID-19 pandemic and, ultimately, attain the Sustainable Development Goals (SDGs). If not monitored closely and assessed consistently, TEs may jeopardise the transparency of national budgets and lower the effectiveness of tax systems. The ATI acknowledges the relevance of the topic for its member countries. Commitment 3 of the ATI Declaration 2025 states: "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."

The workshop builds on this commitment and the Global Tax Expenditures Database (GTED), which was launched by the Council on Economic Policies (CEP) and the German Development Institute (DIE, now German Institute of Development and Sustainability, IDOS) in June 2021. With its worldwide coverage, the GTED helps to increase transparency on TEs and sheds light on their critical role in tax systems around the globe. As shown by the GTED, the number of countries reporting on TEs has been growing steadily over the years. However, the scope and quality of reports still vary significantly. Moreover, only few countries in the world have started to systematically evaluate the TEs they use to find out whether they are cost-effective policy tools.

The workshop in Manila, the Philippines, is the third in a series of regional workshops organised by ATI, CEP and IDOS. On this occasion, the DOF will be joining as a local partner. The event provides a unique opportunity to ATI member countries and other interested governments to exchange with regional partners and international experts on the estimation, reporting and evaluation of tax expenditures. More specifically, the workshop will:

- **Discuss core aspects** of tax expenditure management, reporting, estimation, 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 tax expenditure provisions and assess existing evaluations against those practices and standards.
- **Map pathways** to reform and discuss opportunities and challenges to further improve tax expenditure reporting and evaluation.
- **Provide a platform** for peer learning and exchange by tapping the knowledge and wealth of experiences of workshop participants.
- **Initiate the set-up** of regional tax expenditure networks for continued exchange and peer-level support of reforms.

WORKSHOP AGENDA

Day 1: Governance, Benchmarking & Estimation of Tax Expenditures (TEs)

09:00 – 09:30	*Arrival & Registration*
09:30 – 10:30	**Welcome Address & Introduction**
10:30 – 11:00	*Coffee Break*
11:00 – 12:30	**Session 1 – A Governance Framework for TEs**
12:30 – 14:00	*Lunch Break*
14:00 – 15:30	**Session 2 – Establishing a Benchmark**
15:30 – 16:00	*Coffee Break*
16:00 – 17:45	**Session 3 – Estimating Revenue Forgone**
18:30 – 20:30	*Reception*

Day 2: TE Reporting & Topical Sessions

08:45 – 09:00	*Arrival*
09:00 – 09:15	**Welcome to Day 2 & Setting the Stage**
09:15 – 10:45	**Session 4 – TE Reporting**
10:45 – 11:15	*Coffee break*
11:15 – 12:45	**Session 5 – TEs & Fossil Fuel Subsidies**
12:45 – 14:00	*Lunch Break*
14:00 – 15:30	**Session 6 – Tax Incentives for Investment**
15:30 – 16:00	*Coffee Break*
16:00 – 17:30	**Session 7 – TEs & the Sustainability Development Goals (SDGs)**
18:30 – 20:30	*Social Dinner*

Day 3: TEs Evaluation & Reform

08:30 – 08:50	*Arrival*
08:50 – 09:00	**Welcome to Day 3 & Setting the Stage**
09:00 – 09:30	**Presenting ATI**
09:30 – 10:45	**Session 8 – Ex-ante Assessment & Ex-post Evaluation of TEs**
10:45 – 11:00	*Coffee Break*
11:00 – 12:30	**Breakout Session (Evaluation)**
12:30 – 14:00	*Lunch Break*
14:00 – 15:30	**Session 9 – Driving TE Reform**
15:30 – 16:00	**Closing Remarks**

SESSION 1 – A GOVERNANCE FRAMEWORK FOR TAX EXPENDITURES

Objective

This session will provide an overview of current experiences and good practices with setting up governance frameworks for TEs, based on international as well as regional inputs. It will also activate the knowledge sitting with the participants and create opportunities for a first exchange.

Background

A sound legislative and regulatory framework surrounding the 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. This framework should cover both ex-ante assessments as well as ex-post evaluations of TEs.

Speakers

Christian von Haldenwang (IDOS), Nguyen Thu Huong (Oxfam, Vietnam)

Moderator: Sudarshan Rangan

Your preparation for Session 1

For this session, you should be informed about the governance framework of TEs in your country: Who has the competencies to set up new TEs? Which ministries or other governmental bodies are involved? Which procedures are in place? For instance, is the government required to present an ex-ante assessment of the revenue forgone of a new TE? Which actors are involved in the day-to-day administration of TEs? Which actors are involved in the monitoring of the mechanisms in place (gathering data on beneficiaries, TEs claimed, revenue forgone, etc.) and how is monitoring organised? Is the government required to report on the TEs in use, and which information does it have to provide? Is there a legal requirement to conduct cost-benefit evaluations of existing TEs? Who is involved in those evaluations?

Presentations

The presentations of Session 1 can be found here.

Additional material

Celani, A., Dressler, L., & Wermelinger, M. (2022). Building an Investment Tax Incentives database. Methodology and initial findings for 36 developing countries. OECD Working Papers on International Investment 2022/01. Paris: OECD. https://www.oecd-ilibrary.org/content/paper/62e075a9-en

de Renzio, P. (2021). Coordination, Evidence and Accountability: Reforming the governance of tax expenditures in Latin America. Washington, DC: International Budget Partnership. https://internationalbudget.org/publications/reforming-the-governance-of-tax-expenditures-in-latin-america/

IMF, OECD, UN, & World Bank. (2015). Options for Low Income Countries' Effective and Efficient Use of Tax Incentives for Investment. A report to the G-20 Development Working Group. Washington, DC: IMF https://www.imf.org/external/np/g20/pdf/101515.pdf

OECD. (2010). Tax Expenditures in OECD Countries. OECD Publishing. https://doi.org/10.1787/9789264076907-en

Therkildsen, O., & Bak, A. K. (2019). Democratisation in Tanzania: No Elections Without Tax Exemptions. ICTD Working Paper 98. Brighton: Institute of Development Studies. https://opendocs.ids.ac.uk/opendocs/handle/20.500.12413/14544

UK National Audit Office. (2020). The management of tax expenditures. Report by the Comptroller and Auditor General. London: HM Revenue & Customs, HM Treasury. https://www.nao.org.uk/wp-content/uploads/2020/02/The-management-of-tax-expenditure.pdf

SESSION 2 – ESTABLISHING A BENCHMARK

Objective

This session will provide a platform to discuss key normative and technical aspects of benchmark definitions and their influence on TE regimes. It will draw on international experiences as well as regional cases and initiatives.

Background

TEs are defined as deviations from a "benchmark taxation 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 broad as possible and aim at avoiding 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 Mc Nabb (ODI), Rajiv Kumar (World Bank), Eureka Putra (MoF Indonesia), Lutfunnahar Begum (NBR, Bangladesh)

Moderator: Tais Chartouni Rodrigues

Your preparation for Session 2

For this session, you should be informed about the general set-up of your country's tax system. For instance, what is the standard VAT / sales tax rate in your country and how many different VAT rates exist? What is the standard corporate income tax (CIT) rate? Does your government levy any environmental, energy or fuel taxes and which rates does it apply? Does the tax system have other characteristics that could complicate determining the true scope of TEs? For instance, is there a simplified tax regime for micro and small companies? How does the regular tax regime of the extractive sector look like? Also, do you know the most relevant TEs that are applied in your country?

Presentations

The presentations of Session 2 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

Granger, H., McNabb, K., & Parekh, H. (2022). Tax expenditure reporting in Rwanda and Uganda: Challenges, practical guidance and lessons learnt. *ODI Working Paper*. London: ODI. https://odi.org/en/publications/tax-expenditure-reporting-in-rwanda-and-uganda-challenges-practical-guidance-and-lessons-learnt/

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

Oosterhuis, F., Ding, H., Franckx, L. & Razzini, P. (2014). Enhancing comparability of data on estimated budgetary support and tax expenditures for fossil fuels, Directorate General for the Environment of the European Commission, European Commission. https://ec.europa.eu/environment/enveco/taxation/pdf/201412ffs_final_report.pdf

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 3 – ESTIMATING REVENUE FORGONE

Objective

This session will introduce approaches to revenue forgone estimation with reference to different tax bases. It will further provide a platform to present and discuss experiences from ATI member countries.

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 as a result of a TE based on their actual current economic behavior. This approach does not account for behavioral 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, TEs channeled through consumption taxes are often 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 need to be used, which implies different types of administrative capacity and data requirements.

Speakers

Kyle McNabb (ODI), Ian Leuterio (DoF, the Philippines), Nino Mikeladze (MoF, Georgia)

Panel with representatives from tax authorities: Eric Saelea (Solomon Islands), Bapan Das (Bangladesh), Bimal Sapokta (Nepal), Myagmarjav Regzen (Mongolia)

Moderator: Shabana Mumtaz

Your preparation for Session 3

For this panel you should be aware of the state of revenue forgone estimation in your country. Does your government estimate the revenue forgone of TEs, and for which taxes? Which approaches and models are applied? Which government agency or agencies is/are responsible for the estimation? Also, which government agencies are involved in data collection? Are you aware of specific challenges with regard to obtaining the necessary data, or difficulties with the application of estimation approaches and models?

Presentations

The presentations of Session 3 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

IMF (International Monetary Fund). (2021). Maldives: Technical Assistance Report—Estimating Tax Expenditures. Country Report No. 2021/234. Washington, DC: IMF. https://www.imf.org/en/Publications/CR/Issues/2021/10/20/Maldives-Technical-Assistance-Report-Estimating-Tax-Expenditures-494780

Oppong, F., & James, S. (2016). Tax Expenditure Estimates in Ghana. Available at SSRN 2841302. https://ssrn.com/abstract=2841302

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 4 – REPORTING ON TAX EXPENDITURES

Objective

This session will present an overview of the design and scope of TE reports worldwide, before zooming in on Asia, including regional cases and their specific achievements and challenges with regard to TE reporting.

Background

Despite their significant impact on government budgets (on average, 3.7 percent of GDP and 23.5 percent of tax revenue), TEs are opaque and very 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 have never published an official TE report. Also, the scope and detail of most of the reports leaves a lot of room for improvement. For instance, many countries only report aggregated revenue forgone data, mostly by tax base, and most countries continue to refrain from detailing the policy objectives and the legal reference of their TE provisions.

Speakers

Flurim Aliu (CEP), Davit Berishvili (MoF, Georgia), Andranik Margaryan (MoF, Armenia), and Shabana Mumtaz (MoF, Pakistan)

Moderator: Dominic O'Connell

Your preparation for Session 4

For this session you should be informed about the current state of TE reporting in your country. Does your government produce regular (annual) TE reports, or does it plan to do so in the near future? In case TE reports exist in your country, which government agency produces them and are they public? Does the parliament approve the reports? Also, do the reports cover all TEs currently used in your country, or only a subset of them, such as for instance specific sectors or tax bases? And what kind of information is provided in the reports? Do they contain information and data on individual TE provisions, or only at an aggregate level? What about information on beneficiaries, policy objectives, legal basis? Finally, are there public debates on TEs in your country? Which sectors or kinds of TEs attract most public attention?

Presentations

The presentations of Session 4 can be found here.

Additional material

Aliu, F., Redonda, A., & von Haldenwang, C. (2022). The Global Tax Expenditures Database (GTED) Progress Report 2022. DIE. https://gted.net/2022/04/the-global-tax-expenditures-database-gted-progress-report/

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., von Haldenwang, C., & Aliu, F. (2021). The Global Tax Expenditures Database (GTED) Companion Paper. DIE.
https://gted.net/2021/05/the-global-tax-expenditures-database-companion-paper/

Redonda, A., von Haldenwang, C., & Aliu, F. (2022): Global Tax Expenditures Database [data set], Version 1.1.4, https://doi.org/10.5281/zenodo.6334212

von Haldenwang, C., Redonda, A., & Aliu, F. (2021). Shedding Light on Worldwide Tax Expenditures. GTED Flagship Report 2021. DIE. https://gted.net/2021/05/shedding-light-on-worldwide-tax-expenditures/

SESSION 5 – TAX EXPENDITURES AND FOSSIL FUEL SUBSIDIES

Objective

This session will be dedicated to the discussion of the use of TEs to support the production and consumption of FFSs.

Background

There seems to be a broad international consensus on the need to move out of inefficient and costly fossil fuel subsidies (FFSs). However, governments worldwide keep spending billions of dollars supporting the production and consumption of brown energy. The largest part of FFSs worldwide is granted by means of TEs. Indeed, as evidenced by the recent energy crisis, governments do not only struggle to comply with their commitments to reduce FFSs, but, in several cases, are moving in the opposite direction.

Speakers

Kurt van Dender (OECD), Tara Laan (IISD), Flurim Aliu (CEP), Jeevani Dilruksi Kotinkaduwa (MoF Sri Lanka)

Moderator: Margaret Leoa

Your preparation for Session 5

For this session, you should have an overview of the fossil fuel subsidies granted by your government, either as TEs or as direct transfers. As a response to the recent energy crisis, has your government provided additional subsidies? Do TEs play a major role in this regard, and do you know how much revenue is forgone as a result of FFSs? Are there any efforts to get rid of inefficient or environmentally harmful FFSs?

Presentations

The presentations of Session 5 can be found here.

Additional material

Achakulwisut, P., Erickson, P., & Koplow, D. (2021). Effect of subsidies and regulatory exemptions on 2020–2030 oil and gas production and profits in the United States. Environmental Research Letters, 16(8), 084023. https://doi.org/10.1088/1748-9326/ac0a10

Aliu, F. & Redonda, A. (2023). Fossil Fuel Tax Expenditures. Data Gaps and Reporting Guidelines, CEP Discussion Note, Council on Economic Policies, https://www.cepweb.org/fossil-fuel-tax-expenditures-data-gaps-and-reporting-guidelines/

Asian Development Bank. (2016). Fossil Fuel Subsidies in Asia: Trends, Impacts and Reforms. https://www.adb.org/sites/default/files/publication/182255/fossil-fuel-subsidies-asia.pdf

Beaton, C., Gerasimchuk, I., Laan, T., Lang, K., Vis-Dunbar, D., & Wooders, P. (2013). A Guidebook to Fossil-Fuel Subsidy Reform for Policy-Makers in Southeast Asia. https://www.iisd.org/gsi/sites/default/files/ffs_guidebook.pdf

Chowdhury, T., Merrill, L., Sharma, S., Beaton, C., & Laan, T. (2020). Gender and Fossil Fuel Subsidy Reform in Bangladesh: Findings and recommendations. International Institute for Sustainable Development. https://www.iisd.org/publications/gender-and-fossil-fuel-subsidy-reform-bangladesh-findings-and-recommendations

Fossil Fuel Subsidies Tracker. (2022). Fossil Fuel Subsidy Tracker. Fossil Fuel Subsidies Tracker. https://fossilfuelsubsidytracker.org/

Laan, T., & Maino, A. G. (2022). Boom and Bust: The fiscal implications of fossil fuel phase-out in six large emerging economies. International Institute for Sustainable Development. https://www.iisd.org/publications/report/fossil-fuel-phase-out-briics-economies

McDowall, W. (2022). The political economy of actively phasing out harmful industries: Lessons from resource-based sectors beyond fossil fuels. Energy Research & Social Science, 90, 102647. https://doi.org/10.1016/j.erss.2022.102647

OECD (2021). OECD Companion to the Inventory of Support Measures for Fossil Fuels 2021, OECD Publishing, Paris, https://doi.org/10.1787/e670c620-en

Sanchez, L., Wooders, P., Mostafa, M., & Bechauf, R. (2020). 53 Ways to Reform Fossil Fuel Consumer Subsidies and Pricing. International Institute for Sustainable Development. https://www.iisd.org/articles/53-ways-reform-fossil-fuel-consumer-subsidies-and-pricing

Skovgaard, J., & Van Asselt, H. (2019). In The Politics of Fossil Fuel Subsidies and Their Reform. https://www.cambridge.org/core/books/politics-of-fossil-fuel-subsidies-and-their-reform/B8CB7D383F33AD9AF9CC82EB50A74DE5

UNEP (2019). Measuring Fossil Fuel Subsidies in the Context of the Sustainable Development Goals. UN Environment, Nairobi, Kenya, https://www.unep.org/resources/report/measuring-fossil-fuel-subsidies-context-sustainable-development-goals

SESSION 6 – TAX INCENTIVES FOR INVESTMENT

Objective

This session will discuss the use of TEs against the background of recent or ongoing reforms in the international tax system. It will provide orientation to governments regarding the possible impact of the BEPS process on the use of TEs. Further, it will discuss the use of tax incentives in the extractives industries.

Background

The international dimension of taxation shapes the way how governments use TEs. On the one hand, the current debate on BEPS under the roof of the OECD, which includes deliberations on the introduction of a global minimum tax, changes the conditions under which certain TEs will be granted – in particular those TEs that have an impact on the effective corporate income tax rate. On the other hand, bilateral double tax or investment agreements lead to situations where countries grant preferential tax treatments to investors from abroad. Strictly speaking, many of these benefits constitute TEs, but are sometimes considered part of the benchmark system by governments.

At the same time, the granting of tax incentives in the extractives sector is a widespread phenomenon and it is particularly relevant for those Asian countries that rely heavily on the production and export of minerals and fuels. Tax incentives for mining or drilling are often among the most relevant TE provisions in terms of revenue forgone.

Speakers

Kurt Van Dender (OECD), Matthew Andrew (ADB) (online), Charmaine B. Odicta (DoF, the Philippines), Bagus R. Hariputro (MoF, Indonesia)

Moderator: Juvy Danofrata

Your preparation for Session 6

For this session, you be familiar with the positions your government has adopted on the current debate on international tax reforms, particularly regarding the further evolution of the BEPS process and its implications for your country. You should also know about the use of tax incentives for investment in your country. Which are the main TEs used and how generous are they (e.g. with respect to the benchmark tax system)? You should be informed about the role TEs play in bilateral tax, investment and trade agreements your country has concluded. In addition, you should know if your country receives important tax and non-tax revenues from extractive industries. Are TE regimes in the extractive industry sector transparent and simple or rather opaque and complicated? Do you know how much revenue your government forgoes through TEs in this sector?

Presentations

The presentations of Session 6 can be found here.

Additional material

Andersen, M., B. Kett and E. Von Uexkull (2017). "Corporate Tax Incentives and FDI in Developing Countries", in Global Investment Competitiveness Report 2017/2018, World Bank, https://doi.org/10.1596/978-1-4648-1175-3

Burman, L. & Phaup, M. (2012). Tax expenditures, the size and efficiency of government, and implications for budget reform. In Tax Policy and the Economy, Vol. 26, pp. 93-124. https://doi.org/10.1086/665504

Celani, A., L. Dressler and T. Hanappi (2022). "Assessing tax relief from targeted investment tax incentives through corporate effective tax rates: Methodology and initial findings for seven Sub-Saharan African countries", OECD Taxation Working Papers, No. 58, OECD Publishing, Paris, https://doi.org/10.1787/3eaddf88-en

Christensen, R. C., Hearson, M., & Randriamanalina, T. (2020). At the Table, Off the Menu?: Assessing the Participation of Lower-income Countries in Global Tax Negotiations. *ICTD Working Paper 115*. Brighton: IDS. https://opendocs.ids.ac.uk/opendocs/handle/20.500.12413/15853

Coulibaly, S., & Camara, A. (2022). The end of tax incentives in mining? Tax policy and mining foreign direct investment in Africa. *African Development Review*, *34*(S1), S177-S194. https://doi.org/10.1111/1467-8268.12651

de Mooij, R., Klemm, A., & Perry, V. (Eds.). (2021). *Corporate Income Taxes under Pressure: Why Reform Is Needed and How It Could Be Designed*. International Monetary Fund. https://doi.org/10.5089/9781513511771.071

Dube, C., W. Matsika and G. Chiwunze (2020). Special economic zones in Southern Africa: Is success influenced by design attributes?, https://doi.org/10.35188/UNU-WIDER/2020/818-4

Hearson, M., Ndubai, J. W., & Randriamanalina, T. (2020). The appropriateness of international tax norms to developing country contexts. *FACTI Background Paper 3*. New York: Financial Accountability Transparency & Integrity (FACTI). https://www.factipanel.org/documents

IMF, OECD, UN, & World Bank. (2015). Options for Low Income Countries' Effective and Efficient Use of Tax Incentives for Investment. *A report to the G-20 Development Working Group*. Washington, DC: IMF https://www.imf.org/external/np/g20/pdf/101515.pdf

James, S. (2013). Tax and Non-Tax Incentives and Investments: Evidence and Policy Implications. Washington, DC: World Bank. http://ssrn.com/abstract=2401905

OECD. (2021). *Developing Countries and the OECD/G20 Inclusive Framework on BEPS. OECD Report for the G20 Finance Ministers and Central Bank Governors (October 2021, Italy)*. https://www.oecd.org/tax/beps/developing-countries-and-the-oecd-g20-inclusive-framework-on-beps.pdf

OECD. (2021). *Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy* (OECD/G20 Base Erosion and Profit Shifting Project. https://www.oecd.org/tax/beps/brochure-two-pillar-solution-to-address-the-tax-challenges-arising-from-the-digitalisation-of-the-economy-october-2021.pdf

Otto, J. M. (2017). The taxation of extractive industries. *WIDER Working Paper 2017/75*. Helsinki, Finland: UNU-WIDER. https://www.wider.unu.edu/publication/taxation-extractive-industries

Redhead, A. (2018). Tax incentives in mining: Minimising risks to revenue. Paris: OECD Publishing. https://www.oecd.org/tax/beps/tax-incentives-in-mining-minimising-risks-to-revenue-oecd-igf.pdf

Redhead, A., Lassourd, T. & Mann, H. (2021). The end of tax incentives: How will a global minimum tax affect tax incentives regimes in developing countries? IISD Investment Treaty News, International Institute for Sustainable Development. https://www.iisd.org/itn/en/2021/10/07/the-end-of-tax-incentives-how-will-a-global-minimum-tax-affect-tax-incentives-regimes-in-developing-countries-alexandra-readhead-thomas-lassourd-howard-mann/

SESSION 7 –TAX EXPENDITURES AND THE SDGs

Objective

This session will discuss the alignment of TE regimes with the Sustainable Development Goals (SDGs). It will also touch on the challenge that governments face in terms of TEs affecting different SDGs (overlapping objectives) as well as the undesired effects that may cause specific TEs to undermine the achievement of the SDGs.

Background

Governments worldwide use TEs to pursue different policy objectives, which are often aligned with the SDGs, e.g., mitigating inequality (SDG 10) or ensuring energy efficiency (SDG 7). However, ill-designed TEs can be highly ineffective in reaching the targeted SDGs. In addition, they can trigger undesired effects or negative externalities that may even undermine the achievement of other SDGs not explicitly targeted by the TE.

Whether TEs are effective and efficient in supporting the SDGs needs to be analyzed on a case-by-case basis by looking into individual TE provisions. Yet, beyond the design of individual TE provisions, structural conditions need to be in place so that TE systems can work as expected. Governance, reporting and evaluation are key dimensions for those structural conditions to be met.

Speakers

Agustin Redonda (CEP), Azamat Uzubaliev (MoF, Kyrgyzstan), c) Bountheung Soukhavath (MoF, Laos)

Moderator: Munazza Ijaz

Your preparation for Session 7

For this session you should have a general overview of your country's position and strategy regarding the SDGs. Are you aware of TEs being granted to reach individual SDGs? Does the TE report in your country provide information on the SDGs, e.g., when it comes to the policy goals of TE provisions? Does your government assess the current TE system against the SDGs?

Presentations

The presentations of Session 7 can be found here.

Additional material

Aliu, F. & Redonda, A. (2023). Fossil Fuel Tax Expenditures. Data Gaps and Reporting Guidelines, CEP Discussion Note, Council on Economic Policies, https://www.cepweb.org/fossil-fuel-tax-expenditures-data-gaps-and-reporting-guidelines/

UNEP. (2019). Measuring Fossil Fuel Subsidies in the Context of the Sustainable Development Goals. UN Environment, Nairobi, Kenya, https://www.unep.org/resources/report/measuring-fossil-fuel-subsidies-context-sustainable-development-goals

UNDP. (2022). Tax for SDGs Initiative. https://www.taxforsdgs.org/about

SESSION 8 – EX-ANTE ASSESSMENT & EX-POST EVALUATION OF TEs

Objective

This session will introduce the approaches and requirements of ex-ante assessments as well as ex-post evaluations of TEs. It will also give an overview of existing experiences with both approaches at an international scale, including topics such as revenue forecasting, requirements for setting up new TEs, indicators against which to evaluate, the challenges of evaluating direct vs. indirect taxes, evaluating tax incentives for investment and on natural resources as well as, not least, the question of evaluation models and methodological approaches and the related data requirements.

Background

Given the magnitude of TEs, the forecasting, estimation and reporting of the fiscal cost they entail should be a priority for governments worldwide. Such estimates are not only crucial when it comes to transparency and accountability, but also a necessary input to evaluate TE provisions against their effectiveness to reach the stated goals they should serve as well as against the potential side effects and externalities they could trigger. Indeed, comprehensive assessments of TEs are vital to identify those provisions that are value for money and those that need to be reformed or simply dismantled. Ex-ante assessments are equally important in a framework of revenue forecasting and medium-term revenue and expenditure planning, since TEs, once introduced, can be very difficult to remove, even when they have proven to be ineffective.

Speakers

Sebastian Beer (IMF), Agustin Redonda (CEP), Byung Jeon (KIPF)

Moderator: Nino Mikeladze

Your preparation for Session 8

For this session you should be informed about the state of TE evaluation in your country. Are you aware of any cost-benefit evaluations of currently applied TEs in your country? In case there are, who has commissioned and who has conducted those evaluations (for instance, government agencies, independent experts or institutions, international NGOs, international organisations)? What do you consider to be the most relevant challenges regarding TE evaluations?

Presentations

The presentations of Session 8 can be found here.

Additional material

Beer, S., Benedek, D., Erard, B., & Loeprick, J. (2022). How to Evaluate Tax Expenditures. Fiscal Affairs Department How To Notes 2022-005. Washington, DC: IMF. https://www.elibrary.imf.org/view/journals/061/2022/005/article-A001-en.xml

Caiumi, A. (2011). The Evaluation of the Effectiveness of Tax Expenditures - A Novel Approach. *OECD Taxation Working Papers No. 5*. Paris: OECD. https://www.oecd-ilibrary.org/content/paper/5kg3h0trjmr8-en

Department of Finance (2014). Incorporating Department of Finance Guidelines for Tax Expenditure Evaluation. Dublin. https://assets.gov.ie/181244/b0751f6a-d9b0-4bf4-bdcb-68214c7d62a7.pdf

IMF, OECD, UN, & 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. https://www.imf.org/external/np/g20/pdf/101515a.pdf

Kronfol, H., & Steenbergen, V. (2020). Evaluating the Costs and Benefits of Corporate Tax Incentives. Methodological Approaches and Policy Considerations. Washington, DC: World Bank. http://documents1.worldbank.org/curated/en/180341583476704729/pdf/Evaluating-the-Costs-and-Benefits-of-Corporate-Tax-Incentives-Methodological-Approaches-and-Policy-Considerations.pdf

Redonda, A., & Axelson, C. (2021). Assessing pension-related tax expenditures in South Africa. WIDER Working Paper 2021/54. Helsinki: UNU-WIDER. https://www.wider.unu.edu/publication/assessing-pension-related-tax-expenditures-south-africa

Sung, M. J., Awasthi, R., & Lee, H. C. (2017). Can tax incentives for electronic payments reduce the shadow economy? Korea's attempt to reduce underreporting in retail businesses. *Policy Research Working Paper 7936*. Washington, DC: World Bank. https://elibrary.worldbank.org/doi/abs/10.1596/1813-9450-7936

United Nations & CIAT (Inter-American Center of Tax Administrations) (2018). Design and assessment of tax incentives in developing countries. Selected issues and a country experience. New York, NY: United Nations. https://biblioteca.ciat.org/opac/book/5563

UNCTAD (United Nations Conference on Trade and Development) (2019). World Investment Report 2019. Special Economic Zones. New York: United Nations Publications. https://unctad.org/en/pages/PublicationWebflyer.aspx?publicationid=2460

USAID (2013). *Evaluating tax expenditures in Jordan. Jordan Fiscal Reform II Project*, https://usaidjordankmportal.com/system/resources/attachments/000/000/449/original/Evaluating_Tax_Expenditures_in_Jordan_2013_.pdf?1456652503

SESSION 9 – DRIVING TAX EXPENDITURE RE-FORM

Objective

This session will provide a platform for the exchange of experiences with driving TE reform in ATI member countries, based on a political economy framework.

Background

TEs estimation, reporting and evaluation are key to drive evidence-based reform of TE systems. Indeed, rationalizing inefficient and obsolete TEs can be highly beneficial and may have a significant impact on countries' capacity to mobilize domestic resources and finance their development strategies. It can also contribute significantly to aligning tax systems with the sustainability and inclusive growth agenda of governments.

Speakers

Juvy Danofrata (DOF, Philippines)

Panel with Hon. Joey Salceda (MP, the Philippines), Tara Laan (IISD), Mukti Ram Acharya (MoF, Nepal), Mariyam Jaidha (IRA, Maldives)

Moderator: Christian von Haldenwang

Your preparation for Session 9

For this session you should have an overview of TE reforms in your country. In case such reforms have recently been implemented, which sectors or taxes have been affected? Has there been a major overhaul of the TE regime lately? What were the key outcomes – change or dismantling of existing TEs, or perhaps the introduction of new TEs? Who are the major drivers of TE reforms?

Additional material

Coelho, M. D. (2021). Brazil: Tax Expenditure Rationalization Within Broader Tax Reform. IMF Working Paper No. 2021/240. https://www.imf.org/en/Publications/WP/Issues/2021/09/24/Brazil-Tax-Expenditure-Rationalization-Within-Broader-Tax-Reform-466179

de Renzio, P. (2021). Coordination, Evidence and Accountability: Reforming the governance of tax expenditures in Latin America. Washington, DC: International Budget Partnership. https://internationalbudget.org/publications/reforming-the-governance-of-tax-expenditures-in-latin-america/

Dressler, L., Gupta, S., Redonda, A. & de Renzio, P. (2022). *Is It Time to Rationalize Tax Expenditures? CEP Blog, Council on Economic Policies*. https://www.cepweb.org/is-it-time-to-rationalize-tax-expenditures/

Marr, C., Huang, C. C. & Friedman, J. (2013). *Tax Expenditure Reform: An Essential Ingredient of Needed Deficit Reduction*. Center on Budget and Policy Priorities. https://www.cbpp.org/research/tax-expenditure-reform-an-essential-ingredient-of-needed-deficit-reduction

OECD (Organisation for Economic Co-operation and Development) (2021). Taxing Energy Use for Sustainable Development: Opportunities for energy tax and subsidy reform in selected developing and emerging economies. Paris: OECD Publishing. https://www.oecd.org/tax/tax-policy/taxing-energy-use-for-sustainable-development.htm

Tyson, J. (2014). *Reforming tax expenditures in Italy: What, why, and how?*, IMF Working Paper 14/7, International Monetary Fund. https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Reforming-Tax-Expenditures-in-Italy-What-Why-and-How-41261

SPEAKERS

GTED 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.

SPEAKERS and MODERATORS

Andranik Margaryan is a senior specialist at the Ministry of Finance of the Republic of Armenia. He is working in the department of Macroeconomic policy. Additionally, he is a guest researcher at the Armenian state university of economics (ASUE). Up to date he has published 10 scientific articles and the scope of his scientific interests intersects with issues of fiscal policy, financial stability and the inclusiveness of economic growth.

Azamat Usubaliev is an economist with over 15 years of experience in economic policy and strategic development. He has worked both with Government and international agencies including UNDP, the World Bank, USAID, and GIZ. He is currently leading the Sustainable and Inclusive Economic Growth Cluster at UNDP Kyrgyzstan, focusing on development planning and finance, green inclusive transition and digital economic transformation. Azamat holds a Master's degree in Experimental Economics from Durham University Business School and a diploma as Economist-Mathematician from Kyrgyz-Russian Slavic University.

Bagus Raharjo Hariputro is a Policy Analyst at the Centre for State Revenue Policy, Ministry of Finance, Indonesia. Bagus mainly worked on tax policy impact analysis and evaluation at the Centre. He is member of the preparation team of the Indonesia Tax Expenditure Report. Bagus has a master's degree in economics and public policy from the University of Queensland, Australia.

Bapan Chandra Das obtained his LL.B and LL.M from the University of Chittagong. He was a practicing lawyer before joining Bangladesh Civil Service. Currently he works at the Tax Policy Wing of National Board of Revenue as Second Secretary. Thus, he has acquired a laudable experience in law framing, enforcement and treaty negotiation.

Benjamin E. Diokno is the current Secretary of the Department of Finance (DOF). Prior to his appointment as fiscal chief, he served as Governor of the Philippine Central Bank (BSP) from 2019 to 2022 and as Budget Secretary under three presidents. As Finance Secretary, Sec. Diokno seeks to rally the economic team to achieve three broad development goals by 2028: reduce the deficit-to-GDP ratio to pre-pandemic rates, bring down poverty incidence to single-digit, and achieve upper-middle-income economy status by the end of the Marcos administration. Sec. Diokno seeks to go beyond headline economic expansion and achieve a brand of inclusive and sustainable growth with equity.

Bimal Sapkota is Director at the Inland Revenue Department of Nepal, with 26 years of work experience. He worked for 6 years as an Office Assistant in the Central Bank of Nepal, 10 years as a Tax Officer in different Inland Revenue Offices, 5 years as a Section Officer in the Ministry of Finance, 2 years as a Chief Tax Officer in the Inland Revenue Office and 3 years as a Director in the department. He graduated in Business Administration from Tribhuvan University, Kathmandu, and has a post-graduate degree from the same university and Purwanchal University, Biratnagar, Nepal in Public Administration.

Bountheung Soukhavath is Deputy Head of Revenue Policy Division, Fiscal Policy Department, Ministry of Finance of Laos. As such she is involved in all revenue-related aspects, including taxes and other sources of the national budget. Recently, Bountheung and her team have been tasked to carry out an analysis of tax expenditures and to evaluate the effectiveness of the current tax incentives.

Byung Mok Jeon is as a senior fellow of the Dept. of Tax Policy Research at the Korea Institute of Public Finance (KIPF). His research area is public finance, especially in taxation and social security such as public pensions, health insurance etc. He has worked for 20 years as a research fellow for KIPF and was a professor at KDI school. Currently, he advises the Ministry of Economy and Finance and the Ministry of Health and Welfare as a member of several committees. Jeon holds a PhD in Economics from Rice University (2001).

Charmaine Odicta is the Chief of the Department of Finance's Fiscal Policy Division since February 2021, and has been with the Department since 2009. She is actively involved in tax policy work focusing on indirect taxes such as excise and value-added taxes; and formulation of the DOF position on legislative measures on indirect taxes and other fiscal matters. She currently leads the technical team working on different tax policy reforms including the proposed mining fiscal regime. Charmaine earned a Master's Degree in Economics from the University of Santo Tomas - Philippines.

Davit Berishvili is an Advisor at the Tax and Customs Policy Department in the Ministry of Finance of Georgia. He has more than 10 years of experience working in tax policy. Davit actively took part in drafting Georgia's new tax code. He also contributed to negotiating the Association Agreement with the European Union and the harmonization of Georgian law with European directives. More recently, he has participated in the first tax expenditure report in Georgia.

Dominic O'Connell is the FCDO's regional adviser on Domestic Revenue Mobilisation in Asia. He has most recently been an adviser to revenue authorities, Finance Ministries and DRM programmes in developing countries, covering both tax administration and tax policy. Before moving into tax for development, Dominic held strategy roles in the UK's HM Revenue and Customs department, focusing on customer engagement and compliance. Prior to that he was a tax & macro-economic policy adviser in the UK Treasury (Ministry of Finance) in areas of business tax, personal tax, and pensions policy.

Eric Daoburi Saelea is the Deputy Commissioner managing the Technical and Legal sections of the Inland Revenue, Ministry of Finance & Treasury, Solomon Islands. He has 30 years of experience working in the tax office. Eric holds a Graduate Certificate in Business Administration from the Australian Catholic University, a Bachelor's degree in Commerce from the University of the South Pacific and a Diploma in Finance from the Solomon Islands College of Higher Education.

Eureka Putra has more than 30 years of experience in the taxation field. He currently leads the Policy Impact Sub-directorate of the Directorate of Potency, Compliance, and Revenue, at the Ministry of Finance, Indonesia. Graduating in 2014, he holds a PhD in Public Policy from Yamaguchi University, Japan. As Head of Policy Impact, his role includes overseeing the research and activities related to the analysis of policy in macroeconomy, taxation, and general policy. He also coordinates the annual calculation and estimation of Tax Expenditure with the Fiscal Policy Agency and other relevant departments.

Huong Nguyen Thu is the senior governance programme manager of Oxfam in Vietnam, whose background is in economics and good governance. Huong has worked with civil society groups and tax administration bodies in Vietnam and Southeast Asia, leading the tax justice research and influencing work of Oxfam in Southeast Asia. Huong's areas of expertise on tax justice include progressive domestic resources mobilization, corporate tax incentives, tax expenditure, VAT and property tax.

Ian Emmanuel Leuterio is a Deputy Executive Director at the Fiscal Incentives Review Board Secretariat. He is a Certified Public Accountant with more than 9 years of experience in tax and fiscal policy, and corporate tax compliance. He started his career as a tax consultant for PwC Philippines and Ernst & Young Saudi Arabia. From 2018 to 2020 he worked under the Strategy, Economics and Results Group of the DoF, which led the Comprehensive Tax Reform Program of the Government. Ian graduated from the Far Eastern University – Manila with a BSc in Accountancy. He also attended the Program on Transfer Pricing Policy at Duke University, USA.

Jeevani Dilruksi Kotinkaduwa is the Director of the Department of Fiscal Policy at the Ministry of Finance of Sri Lanka since January 2021. Her responsibilities include carrying out macro-economic analyses, assisting in the process of fiscal policy formulation and contributing to annual and mid-year reports of the MoF. Prior to her current position she acted as Assistant / Deputy Director of the Department of Development Finance at the MoF for more than ten years. Jeevani holds an BSc in Physical Science from U. of Sri Jayewardanepura (Sri Lanka), a Diploma in Planning and Development from the Sri Lanka Institute of Development Administration and an MA in Policy Economics from Williams College, USA.

Hon. Joey Sarte Salceda serves as Congressman of the Second Congressional District of the Province of Albay and is the Chairperson of the House Committee on Ways and Means and Vice Chairperson of the House Committees on Agriculture & Food, Banks & Financial Intermediaries, Economic Affairs, and Trade & Industry. As a champion for tax expenditure reform, Representative Salceda was the principal author of the country's primary tax incentives reform, the CREATE Law, and the TRAIN law. He was also a champion of the 2001-2005 Arroyo administration fiscal reforms. Joey Salceda earned a Master‘s Degree in Business Management from the Asian Institute of Management and was conferred Doctor of Humanities, Honoris Causa by Bicol University.

Juvy C. Danofrata is the Assistant Secretary of the Philippines Department of Finance (DOF), assigned to head the Fiscal Incentives Review Board (FIRB) secretariat. She has worked for 18 years in tax policy, direct taxes and fiscal incentives. In 2015, she was appointed as Director of the Domestic Finance Group and spearheaded the institutionalization of publishing the tax expenditures from investment incentives in the budget document of the government. She led the technical team which formulated the second package of the comprehensive tax reform program covering reforms in corporate income taxation and the fiscal incentives system. Juvy holds a Master’s degree from the Lee Kuan Yew School of Public Policy, National University of Singapore.

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.

Kurt Van Dender is the Acting Head of the Tax Policy and Statistics Division of the Centre for Tax Policy and Administration (CTPA) at the Organisation for Economic Co-operation and Development (OECD). Kurt joined the OECD in 2013, where he now leads a team of economists, lawyers and statisticians focused on delivering high quality economic analysis and tax policy advice and providing internationally comparable tax data and statistical analysis. In prior roles Kurt led the Tax and the Environment work at the CTPA, was the Chief Economist of the International Transport Forum, and was an Associate Professor of Economics at the University of California at Irvine. He holds a Ph.D. in Economics from the University of Leuven in Belgium.

Lutfunnahar Begum works as an Additional Commissioner of Taxes with the National Board of Revenue (NBR) in Bangladesh. She has been working with NBR since 1999. Dr. Begum holds a PhD in Economics from Monash University, Australia and a Master of Economics from York University, Canada, as well as a Bachelor of Economics (Hons.) and a Master of Economics degree from the University of Dhaka. She worked as a Research Economist in the Central Bank Strengthening Project in Bangladesh, funded by the World Bank. She also worked as a teaching and research assistant in York and Monash universities. Her research has been published in top ranked economics journals.

Mariyan Jaidha is the Deputy Manager of the Planning and Statistic Division of the Maldives Inland Revenue Authority. She completed her Bachelor in Economics and Sociology from the University of York, UK and joined Maldives Inland Revenue Authority in September 2015. She is responsible for compiling and reporting the revenue performance reports, present the results to the management and oversee the publications related to MIRA's revenue. Mariyan is responsible for carrying out the budget forecasts of MIRA, and works along with the Tax Policy Unit of the Ministry of Finance in revenue forecasting. Additionally, she is a member of the Macro-Economic Policy Coordinating Committee (MEPCC) and works with other key agencies of the Maldives.

Matthew J. Andrew has been an International Tax and Transfer Pricing Expert, for 25 years and has operated as a tax professional in many jurisdictions, including France, the United States, Singapore, Australia and New Zealand. Matt has worked at the OECD as a Senior Tax Advisor in the Tax Treaty, Transfer Pricing and Financial Transactions Division. He is a Member of the United Nations Transfer Pricing Sub Committee and a consultant for the Asia Development Bank. Matt has taught tax and transfer pricing at a number of universities and is currently completing his Doctorate in Tax Law.

Mukti Ram Acharya is Under Secretary at the Revenue Management and Policy Department in the Ministry of Finance, Nepal. His work covers all aspects of revenue policy. He has experience in customs reform, modernization and international trade, as well as the Inland Revenue Department. Prior to joining the MoF, he was involved in human resources management and policy, local government management/development, and fiscal commission. Mr. Acharya holds a master's degree in Public Administration and Sociology from Tribhuvan University of Nepal.

Munazza Muhammad Ijaz is Secretary International Taxes at the Federal Board of Revenue, Pakistan. She previously served as a tax officer in the audit department dealing with corporate taxpayers. In her present capacity she is in charge of country-by-country reporting under the OECD framework as well as audit of transfer pricing cases. She is a graduate from University of London with a Bsc (Hons.) in Accounting and Finance.

Myagmarjav Regzen is the Head of the Tax Collection and Methodology Department at the Ministry of Finance in Mongolia. Prior to that, he was a Senior specialist at the Department of Budget Policy and Planning. He also worked as a State Tax inspector at the General Department of Taxation. While working at the Ministry of Finance, he took part in the development of the second reform of the General Taxation Law. Myagmarjav holds a Master of Business from the National University of Mongolia and a National Academy of Governance Bachelor's degree in Public Administration.

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.

Peter Wieżel is an Advisor to the International Tax Compact (ITC), which facilitates the ATI Secretariat. In his current role, Peter deals with issues of domestic resource mobilisation, taxation, and development policies. Prior of joining the ATI Secretariat, he worked as a senior advisor in the international tax and transfer pricing unit of an international consulting firm. Peter holds a Master's degree in Economics from the Free University of Berlin and an LL.M. degree in international corporate tax law from the University of Cologne.

Rajiv Kumar is a Senior Tax Expert in the Fiscal Policy and Sustainable Growth Unit of the World Bank. He has over twenty years of experience in tax policy and administration. He worked as Director, Tax Policy & Legislation Division in the Ministry of Finance of India. Rajiv works on a broad range of tax policy issues including tax expenditures, tax gap analysis, distributional analysis, and effective tax rate analysis. He has supported several countries in developing tax microsimulation models for personal and corporate income tax and VAT gap models to support tax policy and tax expenditure analysis.

Sebastian Beer works as an Economist in the tax policy division of the IMF's Fiscal Affairs Department (FAD). In this position, he has provided technical assistance on tax policy design to over 20 member countries in Asia, English-speaking Africa, and South America and co-authored several research papers and how-to-notes on tax policy issues, including on tax expenditure evaluation. Before joining FAD, Sebastian worked as a research economist in the Austrian central bank and the University of Economics and Business in Vienna.

Selva Ramachandran is the Resident Representative of UNDP in the Philippines. He brings 28 years of experience with UNDP in the Asia-Pacific region, Central Asia, Arab States as well as the global, regional and country-level workings of UNDP, across policy, programme, management, operations and broad issues of sustainable development. He served on different roles in Sudan, Libya, Yemen, Kazakhstan and in the Regional Bureau for Asia Pacific, in New York. Selva holds a PhD in Asian and International Studies from Griffith University, Australia and MA and BA degrees in Population Studies from University of Malaya.

Shabana Mumtaz holds a Master's degree in Public Policy and Management from the University of Melbourne and a Master's degree in Physics from Punjab University, Pakistan. She joined civil service of Pakistan as an officer of Inland Revenue. In a career spanning over twenty two years she has closely examined the taxation system of Pakistan. She has worked in Audit and Enforcement. As Chief Income Tax, she engaged in interventions pertaining to grant or removal of tax exemptions. She is also interested in learning how tax expenditures can be measured accurately, and how in various jurisdictions they can alter GDP.

Sudarshan Rangan is UNDP's regional tax specialist for the Asia-Pacific region. He is the regional focal coordinator with country-level tax specialists in implementing & monitoring tax-based projects to achieve Sustainable Development Goals. The projects pertain to various thematic areas such as Gender, Health, Tax Incentives, Energy Transition, Digital Tax, Digitalization of Tax etc. He is a qualified legal attorney, certified mediator and chartered accountant from India. He has a Master in International Tax Law from the Vienna University of Economics & Business (WU).

Tais Chartouni Rodrigues is an Advisor to the International Tax Compact (ITC), which facilitates the secretariat of the Addis Tax Initiative (ATI). At ITC, Tais deals with issues of domestic resource mobilisation, taxation, and development policies. Previously, she worked as a lawyer and researcher in the fields of economic law, international taxation, antitrust, and development financing. Tais holds a Master's degree in International Development from Sciences Po Paris (France), a Bachelor's in law and a BA in social sciences from the U. of São Paulo (Brazil).

Tara Laan is an energy policy analyst specializing in fossil fuel subsidy reform and taxation. She is a senior associate with the International Institute for Sustainable Development (IISD), where she leads their energy taxation program. For over 15 years Tara has led and contributed to projects on energy pricing and reform in Africa, the Americas, Asia, the Pacific, and Europe. Tara was formerly a senior adviser in the Australian Prime Minister's department, leading its international trade policy team. She has also advised Australia federal and state governments on the environment, forestry, and education.

LIST OF PARTICIPANTS

No.	Name	Country	Institution
1.	Andranik Margaryan	Armenia	Ministry of Finance
2.	Bapan Das	Bangladesh	National Board of Revenue
3.	Mohidul Chowdhury	Bangladesh	National Board of Revenue
4.	H M Shahriar Hassan	Bangladesh	National Board of Revenue
5.	Lutfunnahar Begum	Bangladesh	National Board of Revenue
6.	Davit Berishvili	Georgia	Ministry of Finance
7.	Nino Mikeladze	Georgia	Ministry of Finance
8.	Mikheil Chikviladze	Georgia	Revenue Service of Georgia
9.	Bagus Raharjo Hariputro	Indonesia	Center for State Revenue Policy, Ministry of Finance
10.	Pande Putu Oka Kusumawardani	Indonesia	Center for State Revenue Policy, Ministry of Finance
11.	Eureka Putra	Indonesia	Directorate General of Taxes, Ministry of Finance
12.	Azamat Usubaliev	Kyrgyzstan	UNDP
13.	Mariyam Jaidha	Maldives	Inland Revenue Authority
14.	Tuguldur Jargalsaikhan	Mongolia	Ministry of Finance
15.	Myagmarjav Regzen	Mongolia	General Department of Taxation
16.	Bimal Sapkota	Nepal	Inland Revenue Department
17.	Mukti Ram Acharya	Nepal	Ministry of Finance
18.	Munazza Muhammad Ijaz	Pakistan	Federal Board of Revenue
19.	Shabana Mumtaz	Pakistan	Ministry of Finance
20.	Anne Loraine Garcia-Marquez	Philippines	Bureau of Internal Revenue
21.	Angelica Porciuncula	Philippines	Department of Finance
22.	Benjamin Diokno	Philippines	Department of Finance
23.	Charmaine B. Odicta	Philippines	Department of Finance
24.	Dakila Elteen Napao	Philippines	Department of Finance
25.	Desiree Ico	Philippines	Department of Finance
26.	Ian Leuterio	Philippines	Department of Finance

27.	Juvy Danofrata	Philippines	Department of Finance
28.	Leif Ivan Malvas	Philippines	Department of Finance
29.	Ravienne Lim	Philippines	Department of Finance
30.	Ronald Angelo Pendon	Philippines	Department of Finance
31.	Jose Ma Clemente Salceda	Philippines	House of Representatives
32.	Lorena Fernandez	Philippines	House of Representatives
33.	Aminur Rahman	Philippines	Asian Development Bank (ADB)
34.	Matthew J. Andrew	Philippines	Asian Development Bank (ADB)
35.	Sandeep Bhattacharya	Philippines	Asian Development Bank (ADB)
36.	Selva Ramachandran	Philippines	UNDP
37.	Margaret Leoa	Solomon Islands	Ministry of Finance & Treasury
38.	Hitchen Dauara	Solomon Islands	Inland Revenue Division, Ministry of Finance & Treasury
39.	Eric Daoburi Saelea	Solomon Islands	Inland Revenue Division, Ministry of Finance & Treasury
40.	Byung Jeon	South Korea	Korea Institute of Public Finance
41.	Chandrika Herath	Sri Lanka	Ministry of Finance
42.	Sudarshan Rangan	Thailand	UNDP
43.	Pepa Echanove	Switzerland	Council on Economic Policies (CEP)