

REGIONAL WORKSHOP ON TAX EXPENDITURES

SOURCEBOOK FOR WORKSHOP PARTICIPANTS

18-19 OCTOBER 2022

NAIROBI, KENYA



Facilitated by



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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 Nairobi, Kenya, is the second in a series of regional workshops organised by ATI, CEP and IDOS. On this occasion, the African Tax Administration Forum (ATAF) and the Kenya Revenue Authority (KRA), will be joining as local partners. The event provides a unique opportunity to ATI member countries and other interested governments to exchange with regional partners and international experts on the governance, estimation, reporting and evaluation of TEs. More specifically, the workshop will:

- **Discuss core aspects** of TE management, reporting, estimation, and evaluation, such as data collection and processing, approaches to benchmarking and 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.
- **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.
- **Initiate the set-up of regional TE networks** for continued exchange and peer-level support of reforms.

WORKSHOP AGENDA

Day 1: Governance, Estimation, and Reporting of Tax Expenditures

- 08:30 –09:00** *Registration*
- 09:00 –10:00** **Welcome Address & Introduction**
ATI, ATAF, KRA, IDOS & GTED team
- 10:00 –11:30** **Session 1** – A Governance Framework for Estimating, Reporting & Evaluating Tax Expenditures
- 11:30 –12:00** *Coffee Break*
- 12:00 –13:30** **Session 2** – Establishing a Benchmark
- 13:30 –15:00** *Lunch Break*
- 15:00 –16:30** **Session 3** – Estimating Revenue Forgone
- 16:30 –17:00** *Coffee Break*
- 17:00 –18:30** **Session 4** – Reporting on Tax Expenditures
- 18:45 –20:00** *Reception*

Day 2: Tax Expenditure Evaluation and Reform

- 08:30 – 08:50** *Arrival*
- 08:50 – 09:00** **Welcome to Day 2 & Setting the Stage**
- 09:00 – 10:30** **Session 5** – Tax Expenditures in the Extractive Sector
- 10:30 – 11:00** *Coffee Break*
- 11:00 – 12:30** **Session 6** – Tax Expenditures in the International Tax System
- 12:30 – 13:45** *Lunch Break*
- 13:45 – 15:00** **Session 7** – Ex-ante Assessment & Ex-post Evaluation of Tax Expenditures
- 15:00 – 16:15** **Breakout Session** – Evaluation
- 16:15 – 16:45** *Coffee Break*
- 16:45 – 18:15** **Session 8** – Driving Tax Expenditures Reform
- 18:15 – 19:00** **Closing Remarks**

SESSION 1 – A GOVERNANCE FRAMEWORK FOR ESTIMATING, REPORTING & EVALUATING 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 mobilise the participants' knowledge 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 also cover both ex-ante assessments as well as ex-post evaluations of TEs.

Speakers

Inputs by Christian von Haldenwang (IDOS) and Christian Hallum (Oxfam)

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

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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 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

Inputs by Kyle Mc Nabb (ODI), and Lucie Niyigena (Rwanda Revenue Authority) & Israel Bikorimana (Ministry of Finance and Economic Planning of Rwanda), and Seppo Shigwele (Ministry of Finance, Namibia)

Panel with Members of Parliament: Hon. Gladys Ganda (MP Malawi), Hon. Denis Lee Oguzu (MP Uganda)

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>

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.

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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 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 countries in the region.

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, estimations of 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

Inputs by Agustín Redonda (CEP), Kyle McNabb (ODI) and Cyrus Mutuku (Kenya Revenue Authority)

Panel with representatives from tax authorities: Ronald Nyenje Makumbi (Uganda), Antsa Harinoro Salimo (Madagascar) and Mahnaem Ndaitavela (Namibia).

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>

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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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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 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), 116 out of 218 jurisdictions worldwide 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

Inputs by Flurim Aliu (CEP) and Frankie Mbuyamba (ATAF)

Presentation of national cases by Tantely Ravelomanana (Madagascar) and Silver Namunane (Uganda).

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

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<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 1.1.3, <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 IN THE EXTRACTIVE SECTOR

Objective

This session will be dedicated to the discussion of tax incentives in the extractives industries (in particular, the mining sector).

Background

The granting of tax incentives in the extractives sector is a widespread phenomenon and it is particularly relevant for those African 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. At the same time, many mechanisms are granted with reference to individual extraction projects, and their specific characteristics are spelled out in bilateral agreements between governments and private sector companies, which makes monitoring TEs in this sector additionally challenging.

Speakers

Inputs by Viola Tarus (IGF) and Melusi Tshuma (Ministry of Finance and Economic Development, Zimbabwe).

Your preparation for Session 5

For this session, you should know if your country receives important tax and non-tax revenues from extractive industries. You should inform yourself about the main TE provisions in place in this sector in your country. 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 5 can be found [here](#).

Additional material

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SESSION 6 – TAX EXPENDITURES IN THE INTERNATIONAL TAX SYSTEM

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 how bilateral tax and investment agreements should be treated with regard to benchmarking and TE reporting.

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 developing 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.

Speakers

Inputs by David Bradbury (OECD) and Ezera Madzivanyika (ATAF) .

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 standard tax system)? Finally, you should be informed about the role TEs play in bilateral tax, investment and trade agreements your country has concluded.

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>

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SESSION 7 – EX-ANTE ASSESSMENT & EX-POST EVALUATION OF TAX EXPENDITURES

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 once TEs are introduced, it is often very difficult to remove them, even when they have proven to be ineffective.

Speakers

Prerecorded input by Jan Loeprick (IMF), inputs by Flurim Aliu (CEP), Amina Ebrahim (UNU-WIDER), and Evelyn Muendo (TJNA), followed by breakout sessions.

Your preparation for Session 7

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 7 can be found [here](#).

Additional material

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SESSION 8 – DRIVING TAX EXPENDITURE REFORM

Objective

This session will provide a platform for the exchange of experiences with driving TE reform in the region.

Background

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

Speakers

Input by TBC, followed by a panel with David Bradbury (OECD), Viola Tarus (IGF), Hon. Esther Matiko (MP Tanzania) and Hon. Wilberforce Oundo (MP Kenya)."

Your preparation for Session 8

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?

Presentations

The presentation of Session 8 can be found [here](#).

Additional material

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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 Research 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.

Invited Speakers & Moderators



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.



Anne Wanyagathi is a tax practitioner in Kenya and a PhD candidate at Leiden University, Netherlands, researching on natural resource governance within East Africa. She has published on Kenya's extractive industry fiscal regime, consumption taxes, informal sector taxation and local government property tax administration. Anne has a Masters degree in Tax Policy and Tax Administration from Berlin School of Economics and Law, as well as MA and BA degrees in Economics from the University of Nairobi.



Chenai Makumba is the Policy Research and Advocacy Manager at the Tax Justice Network Africa. Based in Nairobi, she leads the policy unit and coordinates the institution's research and policy engagement on tax justice issues at regional and global levels. She was recently elected Vice Chair of ATAF's African Women in Tax Network board. She previously worked as Director of the think tank Consumer Unity and Trust Society (CUTS) International and at the World Trade Organization in the Agriculture and Development Divisions. Chenai holds a Masters in International Relations from Wits University, Johannesburg.



Christian Hallum co-leads Oxfam's work on tax justice. Christian has worked with civil society groups across Africa, in Belgium and in his home country, Denmark, to promote tax justice. He has also worked for the Danish tax administration as a compliance analyst. Christian's areas of expertise include global corporate taxation, the taxation of extractive industries, progressive domestic revenue mobilisation and responsible taxation of the private sector.



Cyrus Mutuku works in the section of Research and Surveys within the Department of Strategy Innovation and Risk Management at the Kenya Revenue Authority. He holds a BA (Economics), Master of Economics and Master of Banking and Finance. His field of expertise include the preparation of tax expenditure reports; revenue outlook reports; revenue modeling and forecasting; development of data collection tools, designs and data analysis; publishing research work on taxation.



David Bradbury is the Head of the Tax Policy and Statistics Division at the OECD's Centre for Tax Policy and Administration. He leads a team of economists, lawyers and statisticians who are focused on producing internationally comparable tax statistics and delivering high quality economic analysis and tax policy advice. David was a key contributor to the OECD's work in securing last year's ground-breaking international tax agreement to address the tax challenges arising from the digitalisation of the economy. Prior to joining the OECD, David was a tax lawyer, a Member of the Australian Parliament, and a Minister in the Australian Government.



Everlyn Kavenge Muendo is the 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 tax expenditures.



Israel Bikorimana is an Economist in Charge of Tax Policy at the Ministry of Finance and Economic Planning, Rwanda. He mainly worked on policy costing, evaluating and tax modelling at the Ministry. He studied Monetary Economics at the University of Rwanda.



James Muturo is a Manager at the Domestic Taxes Department, Policy & Tax Advisory - Quality Assurance in the Kenya Revenue Authority (KRA). He has over 30 years of experience in tax audit and compliance, tax refunds, dispute management and legal interventions. He led the KRA team in the IMF East Africa Technical Assistance Mission. He was also engaged in the Tax Expenditures Consultative Forum by Tax Justice Network Africa, the Africa Centre for People Institutions and Society and the EATGN. He is member of the team in Preparation of the National Treasury Report 2022 on Tax Expenditures. He holds a Bachelor's in Commerce and a Bachelor's and Post Graduate Diploma in Law.



Jan Loeprick is a Senior Economist with the International Monetary Fund (IMF). Prior to that he worked for the World Bank and in the international tax department at the Austrian Ministry of Finance. He has taught as a lecturer at Dresden University. Jan holds a PhD in economics from the Vienna University of Business and Economics.



Kyle McNabb is a Research Associate for the Development and Public Finance programme and a Tax Policy Advisor for the TAXDEV programme 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.



Leila Kituyi is Manager of Strategic Partnerships & International Cooperation at the African Tax Administration Forum.



Lucie Niyigena is a Data Analyst working at the Rwanda Revenue Authority. She has a Master's degree in Applied Statistics, and a Bachelor's degree in Statistics applied to Economy.



Markus Paffhausen is an Advisor to the International Tax Compact (ITC), which facilitates the secretariats of the Addis Tax Initiative (ATI) and Network of Tax Organisations (NTO). At ITC, Markus deals with issues of accountability in tax and revenue matters, environmental taxation, 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.



Melusi Tshuma is an economist and tax specialist at the Ministry of Finance and Economic Development of Zimbabwe. He has proven knowledge in tax assessment, tax collection and tax policy. He attained an MA in International Studies (Development & Cooperation) from Korea University and a Bsc (Honours) Degree in Economics from the University of Zimbabwe. Further in-house and short training courses include: Intermediate Taxation, Advanced Taxation, Revenue Forecasting and Analysis, Mining Resources: Regulation and Revenue Management, VAT Analysis, among others.



Mwana Frankie Mbuyamba is a Senior Specialist - ATO, Applied Research and Data with the African Tax Administration Forum (ATAF). He joined ATAF in April 2013. Among other activities, Frankie supervised the “African regional studies on tax reform priorities” and he leads the ATAF flagship publication “African Tax Outlook” since 2016. Frankie holds a BSc Honours in Applied Economics from the University of Lubumbashi (DRC). He also completed a BCom honours in Economics and MCom in Economics from the University of Johannesburg.



Peter Wiezel 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 a LL.M. degree in international corporate tax law from the University of Cologne.



Seppo Shigwele is a Deputy Director at the Inland Revenue Department of the Ministry of Finance of Namibia. His duties include conducting legislative and policy research, providing rulings on tax matters to the public and regional offices, drafting legislation and international agreements, advising senior management and liaising with the office of the Government Attorney on international agreements, participating in strategy formulations aimed at increasing revenue collection, and representing the department at the Tax Tribunal.



Silver Namunane is a Tax Policy Specialist and a technical lead on Domestic Revenue Mobilization issues at the Ministry of Finance in Uganda. He has over ten years of tax policy experience, with expertise in tax policy design and empirical analysis. Silver holds a Ph.D. in Applied Economics from the University of Minnesota; a Master of Arts in Policy Economics, Williams College; and a Bachelor of Statistics, Makerere University.



Tantely Ravelomanana is Tax Inspector, Head of Tax Policy Unit in Madagascar, with over fifteen years working in tax policy and administration. She has extensive experience in implementing tax expenditures analysis, performing revenue and economic impact analysis, and designing tax administration reforms. She holds a MPA major in Taxation from Ecole Nationale d'Administration de Madagascar and a PHD in Social Sciences from Paris Sorbonne University.



Viola Tarus is a Policy Advisor, Tax and Extractives with the International Institute for Sustainable Development (IISD), working on the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) Secretariat's project on base erosion and profit shifting (BEPS) in mining. Prior to joining IISD, Viola held positions with Oxfam and the National Oil Corporation of Kenya. She holds a Master's degree in Energy Studies, specialising in oil and gas economics, from the University of Dundee (Scotland), and earned a Bachelor of Economics and Statistics from the University of Nairobi.

LIST OF PARTICIPANTS

No.	Name	Country	Institution
1.	Alick Masala	Malawi	Malawi Revenue Authority
2.	Allan Madoka	Kenya	Kenya Revenue Authority
3.	Antsa Rakotoarisoa	Madagascar	Direction Générale des Douanes
4.	Arnold Chimfwembe	Zambia	Zambia Revenue Authority
5.	Brian Steve Obonyo	Kenya	Kenya Revenue Authority
6.	Catherine Mutava	Kenya	Strathmore University
7.	Chikaiko Catherine Chilima	Malawi	Ministry of Finance and Economic Affairs
8.	Christian Tsegaye	Ethiopia	The House of People's Representatives
9.	Denis Lee Oguzu	Uganda	Parliament of Uganda
10.	Elizabeth Nanyangwe	Zambia	Ministry of Finance
11.	Emmy Chepkoech	Kenya	Kenya Revenue Authority
12.	Ephraim Munene	Kenya	Kenya Revenue Authority
13.	Esther Matiko	Tanzania	Parliament of Tanzania
14.	Ferdinand Chikambwe	Zambia	National Assembly of Zambia
15.	Gladys Ganda	Malawi	Parliament of Malawi
16.	Judy Wangui	Kenya	Kenya Revenue Authority
17.	Leonard Wanyama	Kenya	Tax Justice Network Africa

18.	Mahnaem Ndaitavela Haidula	Namibia	Namibia Revenue Agency
19.	Muhammed Adem	Ethiopia	Ministry of Finance
20.	Nicholas Muvila	Kenya	Kenya Revenue Authority
21.	Robert Rutajama	Tanzania	Tanzania Revenue Authority
22.	Ronald Nyenje Makumbi	Uganda	Uganda Revenue Authority
23.	Sheila Aduvagah	Kenya	Kenya Revenue Authority
24.	Sophie Marami	Kenya	Kenya Revenue Authority
25.	Tadesse Mesfin Gulilat	Ethiopia	Ministry of Revenues
26.	Veronicah Ndegwa	Kenya	Institute of Public Finance Kenya
27.	Violet Kariuki	Kenya	Kenya Revenue Authority
28.	Wilberforce Oundo	Kenya	National Assembly/Parliament