

# ATI webinar: Promoting spillover analysis of tax policies

21 January 2022 | 14:00 h – 15:45 h (CET) | English

The ATI Consultative Group 3 is delighted to invite you to join the webinar on spillover analysis of tax policies.

## Objectives

Cross-border tax avoidance costs developing countries up to 200 USD billion per year. By creating a conducive environment to both licit and illicit fiscal evasion and avoidance trends, spillover effects – defined as the impact one country's tax practices have on other countries' ability to raise domestic revenue – play a significant role. As such, it is necessary to understand how one country's policies affect the fiscal system(s) and development of other countries, especially developing countries. Doing so gives ATI partner countries the **knowledge basis** to strengthen their advocacy for **fairer international fiscal structures**, while it encourages **policy coherence** among ATI development partners.

Before the release of a report prepared for the G-20 Summit 2011 which came with **first high-level recommendations** to systematically assess cross-border fiscal policy effects, spillover assessments were limited to Double Tax Treaties (DTT) – i.e., examining the impacts of DTTs, signed among developing and industrial countries, on the development of the former. While there are ongoing efforts to close the gap, measuring the impacts of the tax practices of developed countries on the fiscal circumstances of developing countries faces several methodological constraints. The webinar will provide **first-hand insights** into the **applied methodologies** and **results** of a national spillover analysis. It will also present (methodological, content-related, and procedural) **recommendations** and considerations for such assessment design.

## Programme

14:00 – 14:05	<b>Welcome and introduction</b> <i>Coordinator of ATI Consultative Group 3</i>
14:05 – 14:35	<b>Spillover analysis methodologies and their application (practical assessment example)</b> <i>Bart Kusters, Wim Assink (IBFD)</i>
14:35 – 15:00	<b>Recommendations and considerations for the design of a spillover analysis</b> <i>Martin Brehm Christensen (Oxfam Novib)</i>
15:00 – 15:45	<b>Open discussion and Q&amp;A</b> <i>Moderated by the Coordinator of ATI Consultative Group 3</i>

The live event will be held via the video conference tool “Microsoft (MS) Teams”. An invitation link will be provided to you by the Secretariat of the ATI. If you have not received a link, but are interested in participating, kindly contact [secretariat@taxcompact.net](mailto:secretariat@taxcompact.net).