

Community of Practice on Tax Expenditures

A joint initiative by the ATI & the Tax Expenditures Lab

Tax Gap estimation with TE data

7th Meeting | 26 February 2026 | 15:00 CET | Virtual

Join us for the 7th virtual meeting of the Community of Practice on Tax Expenditures!

The Addis Tax Initiative (ATI), together with the Council on Economic Policies (CEP) and the German Institute of Development and Sustainability (IDOS) — the partners behind the Tax Expenditures Lab — have been cooperating to strengthen the transparency, governance, and effectiveness of tax expenditures (TEs) worldwide. The Tax Expenditures Lab is responsible for the Global Tax Expenditures Database (GTED) and the Global Tax Expenditures Transparency Index (GTETI), two key tools that provide comprehensive data and showcase good practices in TE reporting, evaluation, and management.

Together, the ATI and the Tax Expenditures Lab partners have conducted a series of workshops for finance ministries, revenue authorities, and parliamentarians, to build capacity, foster knowledge sharing, and develop regional networks of TE experts. These efforts aimed to strengthen institutional capacities to report, evaluate, and reform TEs effectively, supporting more evidence-based and transparent policies in the field and contributing to broader domestic revenue mobilisation (DRM) efforts.

Building on this momentum, the Community of Practice (CoP) on TEs was launched as a sustained platform for exchange, enabling participants and stakeholders to leverage collective expertise and promote better TE governance and management across institutions.

The seventh virtual CoP meeting, organised in cooperation with the ATI Community of Interest on Tax Gap, will focus on Tax Gap Analysis, with particular attention to the use of TE data. The session will feature presentations from the International Monetary Fund (IMF) on their Technical Guidance Note introducing the *Reverse Method*, a new analytical approach that uses the GTED to estimate the VAT policy gap and identify opportunities to improve revenue collection. In addition, the European Commission will share insights from their *“Mind the Gap” Report*, providing evidence and analysis on tax gaps across EU Member States and highlighting the role of TEs in promoting effective and equitable taxation.

Agenda 7 th meeting: <i>Tax Gap estimation with TE data</i>		
Time (CET)	Topic	Speakers
15:00 – 15:05	<i>Welcome and introduction</i>	Tax Expenditures Lab
15:05 – 15:25	<i>Presentation of the « Mind the Gap » Report</i>	Marie Goppelsroeder (DG TAXUD, European Commission)
15:25 – 15:45	<i>Presentation of the Reverse Method</i>	Patricio Barra (IMF) and Polina Prokof'yeva (IFC)
15:45 – 16:25	<i>Q&A and open discussion</i>	All
16:25 – 16:30	<i>Closing</i>	Tax Expenditures Lab / ATI Secretariat