

## Community of Practice on Tax Expenditures

*A joint initiative by the ATI & the Tax Expenditures Lab*

### Assessing and reforming VAT tax expenditures

8<sup>th</sup> Meeting | 16 April 2026 | 14:00 – 15.30 CET | Virtual

*Join us for the 8th 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 on TE policy and administration for finance ministries, revenue authorities, and parliamentarians, to build capacity, foster knowledge sharing, and develop regional networks of experts in the field. These efforts aimed to strengthen institutional capacities to report, evaluate, and reform TEs effectively, supporting 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 8th virtual CoP meeting will focus on assessments and reform experiences related to tax expenditures. The session will feature country experiences from Uruguay and Brazil. First, Rodrigo Octávio Orair will discuss the comprehensive tax reform that Brazil is navigating, and the challenges associated with the transition to the new tax system, with a focus on the role of TEs. Next, Fernando Peláez Longinotti will discuss the impact of VAT-related TEs on income distribution in Uruguay, comparing general exemptions applied to specific goods and services with those targeted at specific population groups.

<b>Agenda 8<sup>th</sup> meeting: Assessing and reforming VAT tax expenditures</b>		
<b>Time (CET)</b>	<b>Topic</b>	<b>Speakers</b>
14:00 – 14:05	<i>Welcome and introduction</i>	ATI Secretariat
14:05 – 14:25	<i>Comprehensive tax reforms and TEs: the case of Brazil</i>	Rodrigo Octávio Orair Program Director, Extraordinary Secretariat of Tax Reform, Ministério da Fazenda, Brazil
14:25 – 14:45	<i>VAT-related TEs and income distribution: the experience of Uruguay</i>	Fernando Peláez Longinotti Head of Department of Economic and Tax Studies, Dirección General Impositiva (DGI), Uruguay
14:45 – 15:25	<i>Q&amp;A and open discussion</i>	All
15 :25 – 15:30	<i>Closing</i>	ATI Secretariat / Tax Expenditures Lab