

Concept note and agenda for workshop 2: Data Considerations and Needs

One of the most significant obstacles to the effective implementation of environmental taxation is the availability of data, whether environmental performance data, or data related to tax administration. This has been widely identified as such in the literature – see e.g. [ATAF 2024](#), [Occhiali 2024](#), [Occhiali 2019](#), [Cottrell et al. 2023](#).

Lack of data tends to be a particularly significant challenge when policymakers seek to implement environmental taxes on bases other than carbon (or proxies of it). While consumption of fossil fuels is relatively well documented in most countries, and carbon taxes are easy to implement as the carbon content of fossil fuels is well-known, data on air, soil and water pollution, effluent emissions, fisheries, and forestry tend not to be as readily available. This is often compounded by the difficulties faced by tax and statistical offices in generating reliable data on taxation, due to capacity constraints and financial limitations, the informal structure of the economy, and other factors.

Against this background, Workshop 2 of the series will look at data considerations and needs in the context of ATI partner countries and explore these data challenges and ways to address them. Expert presentations by researchers, data experts, and representatives of ATI partner countries will inform discussions of innovative environmental tax design solutions, such as using alternative tax bases (proxies) to impose a tax on harmful emissions or behaviours because they represent an approximation of the environmental damage caused.

The workshop will kick off with a presentation of research findings drawing on interviews with ministries of finance and revenue authorities in Sub-Saharan Africa, highlighting common challenges countries face when implementing environmental taxes. This will be followed by contributions from data experts at the Competence Centre Environment at GIZ, which will look at innovative approaches to data collection, environmental monitoring, and data in the public domain from the technical perspective of environmental policy experts.

Following these contributions, ATI partner countries will present their practical experiences with these issues and present solutions they have found to address these challenges. The subsequent interactive group discussion will ensure that a wide range of experiences and opinions from all ATI countries can be shared.

The objective of the last session will be to tease out which types of interventions can be designed to be most effective based on what type of data is available, as well as to explore the use of alternative environmental tax bases – proxies – to meet the data challenge, such as the age of vehicle as a proxy for emissions harmful to human health (SO₂, NO_x, particulate matter), or the installation of specific technologies in lieu of environmental monitoring. Innovative approaches to environmental tax design in the face of data challenges will be identified and explored

Workshop 2: Data Considerations and Needs	Speaker / moderator
Introduction and welcome (10 min)	ATI Secretariat
Lack of data as an obstacle to the implementation of environmental taxation: Insights from sub-Saharan Africa (30 min) ▪ Presentation of research findings ▪ Questions, comments and discussion	Dr. Giovanni Occhiali, International Centre for Tax and Development (ICTD)
Interactive presentation: Data needs, data collection, and monitoring (40 min) ▪ Data requirements for the effective implementation, collection and monitoring of environmental challenges and taxation ▪ Data collection mechanisms and methods ▪ Managing and using data effectively ▪ Strategies to address data gaps ▪ Using proxies when designing environmental tax measures ▪ Using data to evaluate the impacts of environmental taxes <i>This session will be interactive</i>	Dr. Patrick Bükér Competence Centre Environment, GIZ
COFFEE / TEA BREAK (15 min)	ALL
Participant commentaries and discussion: Data collection in ATI countries (60 min) ▪ Presentations by two ATI member countries (15 minutes each) <i>These presentations will focus on data needs and solutions in ATI countries – how is data collected, what have been the lessons learned.</i> ▪ Interactive Group Discussion: - How have other countries resolved data challenges when implementing environmental taxation? - What lessons have been learned from your experiences? - Do ATI members levy environmental taxes on proxies due to lack of data?	ATI members (x2) Moderation: ATI Secretariat
Reflections, conclusions, key takeaways (10 min) <i>Close</i>	ATI Secretariat