

Community of Practice on Tax Expenditures

A joint initiative by the ATI & the Tax Expenditures Lab

Tax incentives for investment: evidence, guidance and experiences

9th Meeting | 11 June 2026 | 14:00 – 15.30 CEST | Virtual | MS Teams

Join us for the 9th 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 established as a sustained platform for exchange, enabling stakeholders to leverage collective expertise and improve TE governance and management across institutions.

The **9th virtual CoP meeting** will focus on **tax incentives for investment**. Tax incentives are widely used by governments to attract investment, promote economic development and support specific policy objectives. At the same time, they can generate significant revenue losses, reduce transparency, and undermine overall the effectiveness of the tax system if they are not carefully designed, monitored, and evaluated.

The session will bring together international evidence, practical guidance, and country-level reform experience. The [International Institute for Sustainable Development \(IISD\)](#) will present findings from its recently [published study on tax incentives in national investment laws](#), while the [OECD](#) will introduce its recently [published Practical Guide to Investment Tax Incentives](#). The meeting will also feature a country case presentation from **Ghana**, focusing on the process behind its recent tax incentives reform, the law's main features, and early reflections on implementation and impact.

Agenda 9 th meeting: <i>Tax incentives for investment</i>		
Time (CEST)	Topic	Speakers
14:00 – 14:05	<i>Welcome and introduction</i>	Tax Expenditures Lab
14:05 – 14:20	<i>Tax incentives in national investment laws</i>	Josefina del Rosario Lago, Policy Analyst, Tax and Investment, IISD
14:20 – 14:35	<i>Practical Guide to Investment Tax Incentives</i>	Luisa Dressler, Senior Economist, and Sarah Dayan, Economist, OECD
14:35 – 14:50	<i>Country case: Tax incentives reform in Ghana</i>	Naa Lamle Orleans-Lindsay, Head of Legal Department, Ghana Investment Promotion Centre, Ghana (tbc)
14:50 – 15:25	<i>Q&A and open discussion</i>	All
15:25 – 15:30	<i>Closing</i>	Tax Expenditures Lab / ATI Secretariat