

ATI Environmental Taxation Workshop Series

October 2024 - March 2025 | Virtual | EN, FR

Preliminary programme

Workshop 1: Design of Effective Environmental Tax Instruments - 30 October 2024			
Time (CET)	Topic	Details	Responsible
13:00 – 13:15	<i>Welcome and introduction</i>	Welcome remarks and presentation of agenda, aims, and objectives of the workshop series	ATI Secretariat
13:15 – 14:00	<i>Presentation: Theoretical considerations when implementing environmental taxation</i>	- Environmental taxation: underlying principles and rationale - The LMIC context – specific considerations - Lessons on tax design from experience	Jacqueline Cottrell (international expert)
14:00 - 14:30	<i>Relating theory to practice - designing environmental taxes in Ghana</i>	- Presentation on relevant considerations for to the design of environmental tax instruments in Ghana - Lessons learned from these experiences	Daniel Nuer (Ministry of Finance, Ghana)
14:30 – 14:45	<i>Coffee break</i>		
14:45 – 15:45	<i>Interactive exercise: Designing environmental taxes</i>	For this session, participants will move into 4 virtual breakout rooms and work through a series of questions about fictitious cases. Cases will focus on key sectors for ATI members, e.g. air pollution due to vehicle emissions, deforestation, water pollution and mining, and waste. For each breakout group: - One person will moderate the discussion - One person will be the rapporteur and present the group's findings in the plenary - Each group will be tasked with sketching out a proposal for how policymakers might introduce an environmental tax, fee or charge to tackle their environmental policy challenge (30 min) - Questions will be used to guide the discussion Each group will have 5 minutes to briefly present their results (20 min in total)	Moderation: Jacqueline Cottrell
15:45 - 16:00	<i>Reflections conclusions, key messages</i>		ATI Secretariat

Workshop 2: Data Considerations and Needs - 21 November 2024

Time (CET)	Topic	Details	Responsible
13:00 – 13:10	<i>Welcome and introduction</i>		ATI Secretariat
13:15 – 13:45	<i>Lack of data as an obstacle to the implementation of environmental taxation: Insights from sub-Saharan Africa</i>	- Brief presentation of findings of research from the International Centre for Tax and Development (ICTD) - Questions, comments and discussion	Giovanni Occhiali, ICTD (tbc)
13:45 - 14:25	<i>Interactive presentation: Data needs, data collection, and monitoring</i>	- 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	Speaker tbd.
14:25 – 14:40	<i>Coffee break</i>		
14:40 – 15:40	<i>Participant commentaries and discussion: Data collection in ATI countries</i>	These presentations will focus on data needs and solutions in ATI countries – how is data collected, what have been the lessons learned. If possible, a case of a proxy being used to impose an environmental tax will be presented. Other countries will be invited to contribute their experiences in the discussion The discussion will end with a brief input on using proxies in environmental tax design	ATI partner countries (2x) Moderation: ATI Secretariat
15:40 - 15:45	<i>Reflections conclusions, key messages</i>		ATI Secretariat

Workshop 3: Social Impacts I: Social Impact Assessment - 23 January 2025

Time (CET)	Topic	Details	Responsible
13:00 – 13:10	<i>Welcome and introduction</i>		ATI Secretariat
13:15 – 13:55	<i>Buzz groups: Dimensions of inequality</i>	- Introduction to various dimensions of inequality associated with environmental taxation (10 min) - Groups split into 4 breakout rooms (20 min) - Task: Split into “buzz groups” and identify concrete examples of dimensions of inequality in your countries - Each group presents 1-2 selected examples (10 min)	Jacqueline Cottrell
13:55 - 14:25	<i>The World Bank Climate Policy Assessment Tool</i>	- Presentation of possible approaches to SIAs – from best practice to practical approaches with limited means - Q&A and discussion	World Bank (tbc)
14:25 – 14:40	<i>Coffee break</i>		
14:40 – 15:50	<i>Group exercise: Implementing an ex ante social impact assessment (SIA) for an environmental tax</i>	In this interactive session, participants will explore how to implement a social impact assessment to predict the social impacts of environmental taxation on different stakeholders - Group work (40 min) - Presentation of group results (20 min) - Discussion and questions, reflections (10 min)	Moderation: Jacqueline Cottrell
15:50 - 16:00	<i>Reflections conclusions, key messages</i>		ATI Secretariat

Workshop 4: Social Impacts II: Mitigation measures - 20 February 2025

Time (CET)	Topic	Details	Responsible
13:00 – 13:10	<i>Welcome and introduction</i>		ATI Secretariat
13:15 – 13:45	<i>Introductory presentation: Equity impacts of environmental taxes and some initial considerations about how to mitigate them</i>	- General trends in equity impacts of environmental taxes - Progressivity, regressivity and absolute impacts - A social mitigation hierarchy for policymakers - Discussion and questions	Jacqueline Cottrell
13:45 - 14:25	<i>Participant commentaries: Mitigating social equity impacts in ATI member countries</i>	These presentations will focus on two examples of targeted social mitigation measures in ATI partner countries	ATI partner countries (2x) Moderation: ATI Secretariat
14:25 – 14:40	<i>Coffee break</i>		
14:40 – 15:40	<i>Interactive discussion session: Workable strategies for mitigating negative equity impacts in ATI partner countries</i>	Group task: (30 min) - Participants will work in small groups in breakout rooms - All should reflect on the social welfare measures in place in their countries to mitigate negative equity impacts attributable to environmental taxes and other environmental policies - Each group will place examples of social welfare mechanisms implemented in their countries on the mitigation hierarchy (using Klaxoon or similar) Plenary discussion of the results (30 min) - What instruments are used in ATI countries to address social inequalities? Where are they located on the hierarchy? - What kind of instruments are most effective and in what context? - How can governments target social support to vulnerable groups? - What challenges have governments encountered when implementing mitigation measures?	Moderation: Jacqueline Cottrell
15:40 - 15:45	<i>Reflections conclusions, key messages</i>		ATI Secretariat

Workshop 5: Domestic Revenue Mobilization and Policy Coherence - 20 March 2025

Time (CET)	Topic	Details	Responsible
13:00 – 13:10	<i>Welcome and introduction</i>		ATI Secretariat
13:15 – 13:45	<i>Presentation: DRM and environmental taxation in non-OECD countries</i>	- DRM and environmental taxation in LMICs (examples drawn from the European Commission report by Cottrell et al. 2023) - Country cases – packages of environmental tax measures and their potential for DRM - Carbon taxes and DRM in LMICs	Jacqueline Cottrell
13:45 - 14:25	<i>Presentation: Environmental tax revenue in ATI partner countries</i>	- Environmental and environmentally related tax instruments in each country - Revenues raised – basic data - Use of these revenues in the countries	ATI partner countries (2x) Moderation: ATI Secretariat
14:35 – 14:50	<i>Coffee break</i>		
14:50 – 15:50	<i>Participant commentaries: Fiscal policy measures to foster coherence</i>	Brief inputs on the following topics: - tbc - Group discussion (15 min): - Practical lessons learned from ATI countries and beyond - Next steps in participating countries to improve coherence <i>Presentations in this session will focus on fiscal policy measures to improve coherence across the fiscal regime and the alignment of financial flows with environmental, biodiversity and climate goals.</i>	ATI partner countries Moderation: ATI Secretariat
15:50 - 16:00	<i>Reflections conclusions, key messages</i>		ATI Secretariat

Wrap-up workshop: Environmental Taxation in ATI countries - 27 March 2025

Time (CET)	Topic	Details	Responsible
13:00 – 13:05	<i>Welcome and introduction</i>		ATI Secretariat
13:05 – 13:35	<i>Guest speaker: Lessons and guidelines for the implementation of environmental taxation in low- and middle-income countries</i>		tbc
13:35 - 14:05	<i>Key findings and messages from the workshop series</i>	- From the perspectives of the organizers - From the perspectives of participants	ALL
14:05 - 14:15	<i>Next steps and closing</i>		ATI Secretariat

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