

REGIONAL WORKSHOP ON TAX EXPENDITURES

WORKSHOP REPORT

March 1-3, 2023

MANILA, THE PHILIPPINES



Facilitated by



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INTRODUCTION

Tax expenditures (TEs) have a significant impact on countries' ability to mobilise domestic revenue, fight climate change, recover from the COVID-19 pandemic and attain the Sustainable Development Goals (SDGs). If not monitored closely and assessed consistently, TEs may jeopardise the transparency of national budgets and lower the effectiveness of tax systems. The Addis Tax Initiative (ATI) acknowledges the relevance of the topic for its member countries. Commitment 3 of the [ATI Declaration 2025](#) states: "We will improve tax transparency by publishing TEs regularly to facilitate cost-benefit assessments, ultimately helping to reduce wasteful TEs, improving taxpayers' trust, and creating a more level playing field for all types of businesses. We will improve inter-agency cooperation on TEs and foster the coordination of granting tax concession activities."

The workshop builds on this commitment and the [Global Tax Expenditures Database \(GTED\)](#), which was launched by the Council on Economic Policies (CEP) and the German Development Institute (DIE, now German Institute of Development and Sustainability, IDOS) in June 2021. With its global coverage, the GTED helps to increase transparency on TEs and sheds light on their critical role in tax systems around the globe. As shown by the GTED, the number of countries reporting on TEs has been growing steadily over the years. However, the scope and quality of reports still vary significantly. Moreover, only few countries worldwide have started to systematically evaluate the TEs they use to find out whether they are cost-effective policy tools.

The workshop in Manila, the Philippines, was the third in a series of regional workshops organised by the ATI, CEP and IDOS. With around 45 participants from 14 countries attending, the workshop showed great engagement from different stakeholders in the region and other countries invited. On this occasion, the United Nations Development Programme (UNDP) joined as a co-organiser for the first time, and the Department of Finance (DoF) of the Philippines as a local partner.

The event provided a unique opportunity for ATI member countries and other interested governments to exchange with regional partners and international experts on the estimation, reporting and evaluation of TEs. More specifically, the workshop aimed to:

- **Discuss core aspects** of TE management, reporting, estimation, and evaluation, such as data collection and processing, approaches to revenue forgone estimation, design of cost-benefit models, etc.
- **Give an overview of good practices and standards** to evaluate the effectiveness and efficiency of TE provisions and assess existing evaluations against those practices and standards.
- **Map pathways** to reform and discuss opportunities and challenges to further improve TE reporting and evaluation.
- **Provide a platform** for peer learning and exchange by tapping the knowledge and wealth of experiences of workshop participants.

- **Initiate the set-up** of regional TE networks for continued exchange and peer-level support of reforms.

The workshop consisted of nine sessions over the course of three days. The first day started with a session that introduced a governance framework for TEs. The following sessions of the day touched on two highly interconnected subjects – establishing a benchmark and estimating revenue forgone. The second day began with a session on how to report on TEs, followed by the topic of TEs and fossil fuel subsidies. Session 6 provided detailed insights on tax incentives for investments. The second day ended with a session on TEs and the SDGs. Two sessions took place on the third day of the workshop. Session 8 focused on evaluating TEs, and the last session provided an opportunity to discuss the requirements and challenges of TE reform.

Munazza Muhammad Ijaz (Federal Board of Revenue, Pakistan), co-coordinator of the ATI Consultative Group 3, welcomed the participants on behalf of the ATI. The workshop was then opened by Benjamin E. Diokno, the current Secretary of the Department of Finance (DOF) of the government of the Philippines, acting as regional co-host of the workshop. Dr. Diokno highlighted the importance of a rational use of tax expenditures for the fiscal policy of his country, the Philippines, but also mentioned the benefits of learning from each other about good practices and joint challenges with regard to TE management and evaluation. On behalf of the other regional co-host of the workshop, UNDP's resident representative Selva Ramachandran expressed his hope for a fruitful exchange among participants over the coming three days.



SESSION 1 – A GOVERNANCE FRAMEWORK FOR TAX EXPENDITURES

Objective

The session provided an overview of recent experiences and good practices in setting up a governance framework for TEs, based on international as well as regional inputs.

Background

A sound legislative and regulatory framework surrounding the management of TEs is vital. For instance, all TEs should be captured in the relevant tax laws and not in secondary legislation. Likewise, TE reporting should be intricately linked to the budget process. Responsibilities for the appraisal, management, and monitoring of TEs should be concentrated at the ministry responsible for overall fiscal policy. Policy objectives pursued by TEs should be clearly spelt out and embedded in a framework ensuring policy coherence across TEs and other spending programs or commitments. This framework should cover both ex-ante assessments as well as ex-post evaluations of TEs.

Speakers

Christian von Haldenwang (IDOS) and Nguyen Diep Huong (Oxfam Vietnam) shared their thoughts on the topic with Sudarshan Rangan as moderator.

Main Takeaways from Session 1

Christian von Haldenwang presented the outlines of a governance framework for TEs based on the “TE value chain”. The value chain ranges from the set-up (decision and design) to the management (administering and monitoring) and the assessment of TEs (reporting and evaluation). Discussions among participants revealed that TEs are disconnected from the budget process in the region. In some countries, TEs are not discussed at all in the budget report and countries that do discuss TEs in their budget reports often present only high-level information. That was often attributed to the lack of legal frameworks for TE reporting, but also in many cases to inexistent or unavailable data. Another issue mentioned by several participants was the absence of clear evaluation frameworks and the lack of cost-benefit or efficiency analyses in the context of ex-ante assessments. Participants also discussed good practices on TE governance and transparency in their countries such as regulations for the disclosure of contract-based TEs or the disclosure of the names of TE beneficiaries.

Presentations

The presentations of Session 1 can be found [here](#).

Additional material

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SESSION 2 – ESTABLISHING A BENCHMARK

Objective

The session provided a platform to discuss key normative and technical aspects of benchmark definitions and their subsequent influence on TE regimes.

Background

TEs are defined as deviations from a “benchmark taxation system”, which should be grounded in the key principles of good tax policy design, such as fairness, efficiency, transparency and simplicity. The benchmark definition should be as broad as possible and aim at avoiding exceptions from the general rule. Yet, in some cases, benchmark definitions can be controversial. In Germany, for instance, reduced VAT rates on foodstuff etc. are excluded from TE reporting and evaluation since they are considered part of the benchmark tax system. Some countries such as Canada and the UK differentiate between “structural” and “non-structural” TEs, the former being deviations from the benchmark that are considered an integral component of the system, such as a basic allowance for the taxation of personal income.

Speakers

Kyle McNabb (ODI), Rajiv Kumar (World Bank), Eureka Putra (MoF Indonesia), and Lutfunnahar Begum (NBR, Bangladesh) each held their presentation with Taís Chartouni (ATI) as moderator.

Main Takeaways from Session 2

Kyle McNabb opened the session with an overview on how to establish a benchmark tax system. His presentation mainly focused on the working paper “Tax Expenditure Reporting in Rwanda and Uganda” recently co-authored by him and other colleagues from ODI and discussed technical aspects regarding the definition of the “general” tax regime (e.g. tax unit, tax base and tax rate) and tax expenditures. Besides the methodological aspects, Kyle’s main message was clear: defining a benchmark is not always straightforward, there is no general blueprint, and, in some cases, it is simply impossible to determine whether a specific provision should be considered part of the benchmark tax system or classified as a TE.

Rajiv Kumar was the second speaker and went even deeper into the technical aspects of benchmarking and estimation. He provided a detailed description of the World Bank’s microsimulation model and, using a concrete example based on the Personal Allowance, showed the impact that benchmarking decisions can generate. He also showed how macro models can be used, e.g. to estimate VAT expenditures and the role of benchmarking for these calculations.

These technical presentations were then followed by two country cases. First, Lutfunnahar Begum presented TE-related figures from a 2006 study that she co-authored and described the process that the

government in Bangladesh has started in 2021 to measure and analyse income-related TEs. Finally, Eureka Putra presented the case of Indonesia. Eureka's presentation highlighted that in Indonesia, which started reporting on TEs in 2018, the number of TE provisions has grown year by year. However, this growth is not due to the introduction of new TEs or even changes in benchmark definitions but due to the government's increased access to TE-related information.

Presentations

The presentations of Session 2 can be found [here](#).

Additional material

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SESSION 3 – ESTIMATING REVENUE FORGONE

Objective

The session introduced approaches of estimating revenue forgone with reference to different tax bases.

Background

Almost all countries that provide figures on the fiscal costs of TEs use the so-called “revenue forgone” approach, which estimates the amount by which taxpayers have their tax liabilities reduced as a result of a TE based on their actual current economic behaviour. This approach does not account for behavioural changes resulting from a removal of the TE provision. The exact methodology and the data required to estimate the revenue forgone from different TEs, however, depend on the tax base as well as the type of TE. For instance, TEs channelled through consumption taxes are often based on national accounts (including customs) data and/or household expenditure data and can be computed by multiplying the pre-tax consumption value of a tax-preferred item with the size of the rate reduction, i.e. the difference between the standard and the reduced tax rate. This approach is not applicable to direct taxes, because, unlike indirect tax rates, direct tax rates differ between individuals and often also between companies. Hence, other techniques including microsimulation need to be used, which implies different types of administrative capacity and data requirements.

Speakers

Inputs by Kyle McNabb (ODI), Ian Leuterio (DoF, the Philippines), and Nino Mikeladze (MoF, Georgia) were followed by a panel discussion with representatives from the following tax authorities: Eric Saelea (Solomon Islands), Bapan Das (Bangladesh), Bimal Sapokta (Nepal), and Myagmarjav Regzen (Mongolia). Shabana Mumtaz moderated the session.

Main Takeaways from Session 3

Session 3 started with another technical input by Kyle McNabb. Kyle’s presentation focused on income taxes and provided several illustrative examples of how several factors including data availability as well as the interaction between different TEs are key determinants in the estimation process and can even lead to different revenue forgone estimates.

Kyle’s presentation was followed by two country cases. First, Ian Leuterio provided an overview of recent TE reforms in the Philippines, which improved the informational basis of TE estimations. The country’s decentralised system, with 14 regional Investment Promotion Agencies granting TEs and collecting data, has caused challenges to monitoring in the past, but these challenges have largely been overcome in recent years. Finally, Nino Mikeladze presented the case of Georgia by giving a detailed presentation of

recent reforms, which had started around two years ago and culminated in the first TE report being released earlier this year. Nino's presentation nicely brought together aspects discussed during the first day of the workshop, such as governance (coordination and data sharing between different institutions), benchmarking (including concrete examples for income- and VAT-related TEs) and estimation, covering methodological aspects as well as providing an overview of the actual figures.

The session concluded with a panel of representatives from the tax authorities of Solomon Islands, Bangladesh, Nepal, and Mongolia, who commented on the specific challenges they face when estimating revenue forgone in their countries. Some recurrent issues were related to challenges with assessing the cost and benefits of TEs due to the lack of data or data integrity, the absence of proper legal frameworks to estimate revenue forgone as well as, in some cases, political interference.

Presentations

The presentations of Session 3 can be found [here](#).

Additional material

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SESSION 4 – REPORTING ON TAX EXPENDITURES

Objective

The session presented an overview of the design and scope of TE reports worldwide, before zooming in on Asia, including regional cases and their specific achievements and challenges regarding TE reporting.

Background

Despite their significant impact on government budgets (on average, 3.7 percent of GDP and 23.5 percent of tax revenue), TEs are opaque and very often not subject to the same level of scrutiny in the budget process as direct spending. Based on the latest figures released by the [Global Tax Expenditures Database \(GTED\)](#), 113 out of the 218 jurisdictions have never published an official TE report. Also, the scope and detail of most of the reports leaves a lot of room for improvement. For instance, many countries only report aggregated revenue forgone data, mostly by tax base, and most countries continue to refrain from detailing the policy objectives and the legal reference of their TE provisions.

Speakers

Views on the subject were put forth by Flurim Aliu (CEP), Davit Berishvili (MoF, Georgia), Andranik Margaryan (MoF, Armenia), and Shabana Mumtaz (MoF, Pakistan), with Dominic O’Connell (FCDO) as moderator.

Main Takeaways from Session 4

This session started with a detailed overview of the current state of tax expenditure reporting worldwide. Flurim Aliu presented key findings from the GTED, stating that while more governments have started to publish data on TEs in the recent past, including several countries from the region, the number, quality, and scope of TE reports at the global level is still worrisome. Only 42 countries worldwide publish reports with provision-level data on a regular basis. Also, information on beneficiaries and policy objectives of individual TEs is often missing in the reports.

This input was followed by presentations of three country cases discussing TE reporting in Armenia, Georgia, and Pakistan. Andranik Margaryan’s presentation provided a detailed overview of the three main groups of TEs reported in Armenia, channelled through VAT, CIT and PIT, and underscored, once again, the relevance of defining the benchmark tax system. Davit Berishvili presented the case of Georgia, focusing above all on benchmarking for direct taxes as well as VAT. He provided examples where the definition of what should be considered part of the benchmark and what should be reported as a TE is not that straightforward, such as for instance the VAT small business exemption and the tax relief for financial services. Finally, Shabana Mumtaz described the TE reporting process in Pakistan. She mentioned a key aspect that is an issue in most of the countries: the magnitude of TEs granted by subnational governments

for which the lack of data is usually striking. TE estimates presented in Pakistani reports relate to federal revenues only, though federal TEs may have consequences for provincial revenues.

Discussions among participants produced several additional insights. In some countries, reporting on revenue forgone is hampered by cases where TEs are received but no tax returns are filed. Some participants observed that the elaboration of TE reports meant additional work for MoFs or RAs, without additional human resources allocated to this task. The lack of clear standards, both national and international, with regard to reporting was mentioned as another limiting factor.

Presentations

The presentations of Session 4 can be found [here](#).

Additional material

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SESSION 5 – TAX EXPENDITURES AND FOSSIL FUEL SUBSIDIES

Objective

The session was dedicated to the discussion of the use of TEs to support the production and consumption of Fossil Fuel Subsidies (FFSs).

Background

There seems to be a broad international consensus on the need to move out of inefficient and costly FFSs. However, governments worldwide keep spending billions of dollars supporting the production and consumption of brown energy. The largest part of FFSs worldwide is granted by means of TEs. Indeed, as evidenced by the recent energy crisis, governments do not only struggle to comply with their commitments to reduce FFSs, but, in several cases, are moving in the opposite direction.

Speakers

Margaret Leoa (MoF, Solomon Islands) moderated the session with Kurt van Dender (OECD), Tara Laan (IISD), Agustin Redonda (CEP), and Jeevani Dilruksi Kotinkaduwa (MoF, Sri Lanka) presenting on the subject.

Main Takeaways from Session 5

Session 5 kicked off with a presentation by Tara Laan focusing on the urgent need to reform fossil fuel tax expenditures in developing and emerging economies. Tara's presentation was a smooth introduction into key issues that would be taken up in subsequent sessions: the (in)effectiveness of certain TEs, their distributive impact, and the importance of the political economy when it comes to successful reform processes. Next, Kurt Van Dender introduced the OECD Inventory of Support Measures for Fossil Fuels and other approaches to measuring effective carbon tax rates and pricing greenhouse gas emissions. Recent measures to counter the effect of energy price hikes have had a significant impact on implicit carbon prices in many OECD member countries. Finally, Agustin Redonda presented the main findings of a project where the GTED was used to extract fossil fuel data and pre-fill the template that governments use to report on SDG Indicator 12.c-1 "*Amount of fossil fuel subsidies per unit of GDP (production and consumption)*". Besides showing the data gathered for a group of 39 low-and middle-income countries, the presentation discussed the data gaps in the reporting of fossil fuel TEs, which were classified among 5 dimensions. The presentation highlighted that oftentimes, data is lacking the necessary detail (granularity) to provide useful insights to policy makers, or covers only certain aspects of the issue (coverage) or only a few years (continuity). In some cases, data on fossil fuel TEs does not include key parts of information

making cost/benefit analyses possible (comprehensiveness) or is reported using different methodologies across years (consistency).

Presentations

The presentations of Session 5 can be found [here](#).

Additional material

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SESSION 6 – TAX INCENTIVES FOR INVESTMENT

Objective

The session discussed the use of TEs against the background of recent or ongoing reforms in the international tax system. It provided orientation to governments regarding the possible impact of the Base Erosion and Profit Shifting (BEPS) process on the use of TEs. Further, the use of tax incentives in extractive industries was discussed.

Background

The international dimension of taxation shapes the way how governments use TEs. On the one hand, the current debate on BEPS, and more precisely the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy (“two-pillar approach”), under the roof of the OECD, which includes deliberations on the introduction of a global minimum tax, changes the conditions under which certain TEs will be granted – in particular, those TEs that have an impact on the effective corporate income tax rate. On the other hand, bilateral double tax or investment agreements lead to situations where countries grant preferential tax treatments to investors from abroad. Strictly speaking, many of these benefits constitute TEs, but are sometimes considered part of the benchmark system by governments.

At the same time, the granting of tax incentives in the extractives sector is a widespread phenomenon and it is particularly relevant for those Asian countries that rely heavily on the production and export of minerals and fuels. Tax incentives for mining or drilling are often among the most relevant TE provisions in terms of revenue forgone.

Speakers

Inputs by Kurt Van Dender (OECD), Matthew Andrew (ADB), Charmaine B. Odicta (DoF, the Philippines), and Bagus R. Hariputro (MoF, Indonesia) was put forth during this session with Juvy Danofrata (DoF, the Philippines) as moderator.

Main Takeaways from Session 6

The session provided a platform to discuss the current state of international tax reform and its repercussions on the use of tax incentives for investment. Kurt van Dender’s and Matthew Andrew’s presentations introduced the reforms currently discussed under the roof of the OECD’s so-called “two-pillar approach”. The new global minimum corporate tax of 15 percent in particular is likely to affect the way governments are going to use tax incentives to attract investment in the future. Due to the manifold interactions of jurisdiction-specific, company-specific and incentive-specific measures, the impact of the minimum tax is difficult to assess. However, it can be foreseen that profit-based TEs, such as tax holidays or CIT allow-

ances, will be more affected by the new regime than cost-based TEs. The two presentations of the Philippines and Indonesia helped to put these general findings in a country-specific context, with a particular focus on the extractive industries.

Presentations

The presentations of Session 6 can be found [here](#).

Additional material

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SESSION 7 – TAX EXPENDITURES AND THE SDGs

Objective

The session discussed the alignment of TE regimes with the Sustainable Development Goals (SDGs). It also brought up the challenge governments face in terms of TEs affecting different SDGs (overlapping objectives) as well as the undesired effects that may cause specific TEs to undermine the achievement of the SDGs.

Background

Governments worldwide use TEs to pursue different policy objectives, which are often aligned with the SDGs, e.g., mitigating inequality (SDG 10) or ensuring energy efficiency (SDG 7). However, ill-designed TEs can be highly ineffective in reaching the targeted SDGs. In addition, they can trigger undesired effects or negative externalities that may even undermine the achievement of other SDGs not explicitly targeted by the TE.

Whether TEs are effective and efficient in supporting the SDGs needs to be analysed on a case-by-case basis by looking into individual TE provisions. Yet, beyond the design of individual TE provisions, structural conditions need to be in place so that TE systems can work as expected. Governance, reporting, and evaluation are key dimensions for those structural conditions to be met.

Speakers

Agustin Redonda (CEP), Azamat Uzubaliev (MoF, Kyrgyzstan), and Bountheung Soukhavath (MoF, Laos) voiced their views on the subject with Munazza Ijaz (Federal Board of Revenue, Pakistan) as moderator.

Main Takeaways from Session 7

Session 7 started with a presentation by Agustin Redonda on a work that UNDP has been doing to design a toolkit that could help governments to better align their TEs with the SDGs. The toolkit is split in two parts: the first one assessing the (necessary but not sufficient) structural pre-conditions that are needed for a TE system to work as expected, and the second one (work in progress) looking into every TE provision and trying to identify if it supports or runs against the SDGs. Next, Azamat Usubaliev presented the experience of the Kyrgyz Republic that, in the context of an Integrated National Financing Framework (INFF), has gone through an assessment of its tax incentives with the SDGs. As a result of the process, the tax code was modified and, as from 2022, there is a legal requirement to assess the effectiveness of tax incentives in achieving their goals. Finally, Bountheung Soukhavath presented the case of Laos and gave an interesting example focusing on the use of tax incentives in the context of a 25-year investment agreement with a tobacco company. The example showed how TEs can operate to lock-in pre-existing policies, thus undermining efforts to achieve specific SDGs.

Presentations

The presentations of Session 7 can be found [here](#).

Additional material

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SESSION 8 – EX-ANTE ASSESSMENT & EX-POST EVALUATION OF TEs

Objective

The session introduced the approaches and requirements of ex-ante assessments and ex-post evaluations of TEs. It also provided an overview of existing international experiences with both approaches, including topics such as revenue forecasting, requirements for setting up new TEs, indicators against which to evaluate, the challenges of evaluating direct vs. indirect taxes, evaluating tax incentives for investment and in extractive industries as well as, not least, the question of evaluation models and methodological approaches with related data requirements.

Background

Given the magnitude of TEs, the forecasting, estimation, and reporting of the fiscal cost they entail should be a priority for governments worldwide. Such estimates are not only crucial for transparency and accountability, but also a necessary input for evaluating TE provisions against their effectiveness in achieving their stated goals and potential side effects and externalities. Comprehensive assessments of TEs are vital to identify those provisions that are of value for money and those that need to be reformed or dismantled. Ex-ante assessments are equally important in a framework of revenue forecasting and medium-term revenue and expenditure planning, since TEs, once introduced, can be difficult to remove even when they have proven to be ineffective.

Speakers

Presentations were held by Sebastian Beer (IMF), Flurim Aliu (CEP), and Byung Jeon (KIPF), with Nino Mikeladze (MoF, Georgia) moderating the session.

Main Takeaways from Session 8

Sebastian Beer opened the session by presenting the recently published IMF “How to Note on TE evaluation”. Sebastian’s presentation gave a detailed overview of the rationale for TE evaluation as well as the main challenges and opportunities. He also presented an overview of the main methods used to assess TE provisions. Though the best approach to evaluate TEs is very likely to be case-specific, even basic qualitative and partial quantitative analyses can be a useful first trigger for a gradual approach that, ideally, would lead to more sophisticated and ambitious evaluations in the future. During the discussion, particular importance was given to the effectiveness of tax expenditures aiming to attract FDI. The panellist pointed out the difficulties in establishing counterfactual scenarios, but also mentioned techniques such as comparative analyses of multiple countries (some with and some without particular TEs) that could

help tackle the issue. The panellist also pointed out that assessing redundancies of TEs could be a good first step – if many provisions are trying to achieve the same goal, it is likely that some of those provisions are not necessary. Next, Flurim Aliu presented on ex-ante and ex-post evaluation frameworks, showing examples of evaluation frameworks being used in Ireland and the Netherlands. The last presentation by Byung Jeon discussed the management of TEs in Korea including some particular features that exist in the country, such as a TE ceiling, a long-term tax plan through which TE information needs to be submitted to the National Assembly, as well as an evaluation framework. Byung’s presentation concluded by discussing the evaluation of a specific TE seeking to boost pension contributions, showing different effects among different income classes.

Finally, the participants were split into three groups (i) delegates from ministries of finance, (ii) revenue authorities, and (iii) regional, international as well as civil society organisations), to discuss the following three questions:

1. What would be needed to set up and implement evaluation frameworks in your countries?
2. What specific roles do you see for MoF / Revenue Authority / Parliament?
3. Which would be the first TE you would want to evaluate in your country, and why?

Delegates from all three groups agreed that for any meaningful action on TE evaluations, a sound legal framework for TE reporting and evaluation would be required. Delegates from revenue authorities mostly saw the role of their institutions as a supporting partner to the Ministry of Finance in this process. However, in some cases, tax policy units within the revenue authorities were seen as the institution in charge of implementing TE evaluations. Delegates from ministries of finance also pointed out that the coordination with other ministries on data and sectoral insights and the delegation of at least some TE evaluations to external commissions or agencies (such as governmental think tanks) would be highly beneficial to the process of evaluating as many TEs as accurately as possible. Delegates from international organisations and the civil society highlighted the role of communication and how important identifying the benefits of TEs can be so that governments avoid communicating only the fiscal cost (revenue forgone) of TEs. The timing of evaluations as well as the proper dissemination of evaluation findings was also mentioned as an important factor.

On the topic of prioritisation of TE provisions for the evaluation process, workshop participants had competing views. Some were of the opinion that the largest TEs should be evaluated first because they have larger revenue forgone and usually also larger numbers of beneficiaries. Others argued that smaller TE provisions should be evaluated first precisely because they have less beneficiaries and would therefore be easier to reform. Among other factors, participants argued in favour of prioritising TEs that have been in place for a long period of time, those granted upon self-assessments, those targeting big companies and those with a high (assumed) deadweight loss. Some participants also brought forward examples of TEs that were seen as very effective in achieving their goals and argued that evaluating such TEs and being able to show their positive impact would be an important tool for governments to communicate that some TEs can indeed be a desirable policy tool.

Presentations

The presentations of Session 8 can be found [here](#).

Additional material

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SESSION 9 – DRIVING TAX EXPENDITURE REFORM

Objective

The session provided a platform for the exchange of experiences on driving TE reform in ATI member countries, based on a political economy framework.

Background

Estimation, reporting, and evaluation of TEs are key to drive an evidence-based reform of TE systems. Rationalising inefficient and obsolete TEs can be highly beneficial and may have a significant impact on countries' capacity to mobilise domestic resources and finance their development strategies. It can also contribute significantly to aligning tax systems with the sustainability and inclusive growth agenda of governments.

Speakers

Juvy Danofrata (DOF, Philippines) held a presentation followed by a panel discussion with Tara Laan (IISD), Mukti Ram Acharya (MoF, Nepal), Mariyam Jaidha (IRA, Maldives) and Rajiv Kumar (World Bank). The session was moderated by Christian von Haldenwang (IDOS).

Main Takeaways from Session 9

From the panel discussion it became clear that approaches to TE reform have to be highly country-specific and sensitive to its political and social contexts. Several panellists stressed the relevance of having a good communication strategy, given the fact that reforms often involve removing benefits for a well-defined (and often well-organised) group of stakeholders. Consultations with stakeholders should be held in a formal and transparent way. It was also highlighted that reforms should be geared towards reducing the complexity of tax systems and easing the administrative burden on revenue authorities. The importance not only of evidence production (running cost-benefit analyses or case-studies) but also dissemination (making such analyses available to the public) was central to the discussions in this section. Panellists argued that sharing both positive and negative evaluation results with the public is key to bringing legitimacy to effective and efficient TEs and ensuring that reform happens when needed.

Presentations

Session 9 had no presentations.

Additional material

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MAIN TAKEAWAYS AND NEXT STEPS

Governments all over the world are struggling to mobilise domestic resources. The same governments, however, typically offer generous tax breaks, exemptions or incentives to companies and private households, often without even knowing the real costs of those mechanisms in terms of revenue forgone. Additionally, the potential benefits of such TEs are not usually assessed.

The main takeaway of the workshop in Manila is clear: countries in the region have been increasing their efforts to improve TE systems, but much work remains to be done. Most of the countries urgently need a better governance framework in the TE field. More and better data are necessary, not only on revenue forgone through the implementation of TEs, but also on their policy goals and beneficiaries. Such data is key *per se* so that transparency and accountability increase and, at the same time, is one of the main inputs for TE evaluations. Against this backdrop, there was a widespread consensus about the need for more and better communication in the TE field. Communication is another key dimension that was highlighted during the workshop. Estimating the revenue forgone stemming from TEs without trying to link it to the potential benefits TE provisions should trigger can be misleading since cost and benefits should be seen as two sides of the same coin. Finally, reforming TE systems is a political process that needs to be based on sustained political will and supported by a sound framework including the participation of and coordination among several institutions such as the Ministries of Finance and other line ministries, revenue administrations as well as parliaments. The engagement of other stakeholders including civil society organizations is also vital.

Against this backdrop, the regional workshops on TEs carried out by the ATI with CEP and IDOS is not designed as a series of one-off events. One of the main goals of the initiative is to strengthen regional and global TE networks and promote peer exchange and peer learning, embedded in ATI activities. Hence, each workshop is going to be followed by a technical meeting (to be set up roughly 6-8 months after the initial workshop), where ATI, CEP, and IDOS, jointly with regional stakeholders, will discuss the progress made as well as the main challenges faced after the initial workshop, and exchange on potential strategies to deepen the collaboration in the field.

PERSPECTIVES FROM PARTICIPANTS



The topic of tax expenditures is quite relevant to our country. We currently face several challenges. Some are similar to the ones that other countries are facing like the lack of resources and expertise, or access to digital data systems to support us start working on tax expenditures. We learned a lot from the various experiences and hope to apply many principles discussed during the workshop back home. **Eric Saelea, MoF, Solomon Islands**



Who benefits and who suffers from tax incentives? Tax policy should serve as a tool for the redistribution of social welfare. The workshop has emphasized the need for all governments to continue to improve tax expenditure reporting and transparency. **Huong Nguyen Thu, Oxfam, Vietnam.**



This workshop has revealed to us the importance of monitoring and reporting tax expenditures, especially for developing countries. Unlike other economic indicators we have, tax expenditures are underrated and unappreciated, so there is a real need for more discussions into this essential aspect of fiscal policy. **Ian Leuterio, DoF, Philippines**



I enjoyed a lot the regional workshop, especially the session dedicated to ex-ante assessment and ex-post evaluation of tax expenditures. Thank you to all the speakers because I learned a lot from the shared experiences and country cases on how to set up an evaluation framework, something that I hope my country Georgia will do well, in the coming months. **Nino Mikeladze, MoF, Georgia**

SPEAKERS

GTED Team



Agustin Redonda is a Senior Fellow with the Council on Economic Policies (CEP), where he focuses on fiscal policy and has been co-leading the Global Tax Expenditures Database (GTED) project. Prior to joining CEP, he was a research and teaching assistant with the Economics Department (IdEP) of the University of Lugano. He has also worked with the Organisation for Economic Co-operation and Development (OECD), as well as for the National Plan to Reduce Informal Activity (PNRT) at the Ministry of Labour, Employment and Social Security (MTSS) in Argentina. Agustin holds a PhD in Economics from the University of Lugano (USI).



Christian von Haldenwang is a Senior Researcher and project lead with the German Institute of Development and Sustainability (IDOS), formerly German Development Institute (DIE), where he works on taxation, decentralisation & urban governance, digitalisation, and legitimacy. He is the co-lead of the Global Tax Expenditures Database (GTED) project and the Institute's Regional Coordinator for Latin America. From 2003 to 2007 he was GTZ programme coordinator at UN-ECLAC in Santiago de Chile. Christian holds an M.A. in Political Science and Philosophy and a PhD in Political Science from the University of Tübingen (Germany).



Flurim Aliu is a Fellow with CEP where he focuses on fiscal policy. He is co-leading the Global Tax Expenditures Database (GTED) project, a joint initiative between CEP and IDOS. Prior to joining CEP, Flurim worked at the World Bank, where he contributed to policy research at the Infrastructure Chief Economist's office and the Infrastructure Vice President's office. He also held other research positions at private firms and research institutes in the US and Germany. Flurim holds an MA in International Commerce from Seoul National University in Korea and a BA in Political Science from Georgia Gwinnett College in the United States.

SPEAKERS and MODERATORS



Andranik Margaryan is a senior specialist at the Ministry of Finance of the Republic of Armenia. He is working in the department of Macroeconomic policy. Additionally, he is a guest researcher at the Armenian state university of economics (ASUE). Up to date he has published 10 scientific articles and the scope of his scientific interests intersects with issues of fiscal policy, financial stability, and the inclusiveness of economic growth.



Azamat Usubaliev is an economist with over 15 years of experience in economic policy and strategic development. He has worked both with the Government and international agencies including UNDP, the World Bank, USAID, and GIZ. He is currently leading the Sustainable and Inclusive Economic Growth Cluster at UNDP Kyrgyzstan, focusing on development planning and finance, green inclusive transition, and digital economic transformation. Azamat holds a master's degree in Experimental Economics from Durham University Business School and a diploma as Economist-Mathematician from Kyrgyz-Russian Slavic University.



Bagus Raharjo Hariputro is a Policy Analyst at the Centre for State Revenue Policy, Ministry of Finance, Indonesia. Bagus mainly worked on tax policy impact analysis and evaluation at the Centre. He is member of the preparation team of the Indonesia Tax Expenditure Report. Bagus has a master's degree in economics and public policy from the University of Queensland, Australia.



Bapan Chandra Das obtained his LL.B and LL.M from the University of Chittagong. He was a practicing lawyer before joining Bangladesh Civil Service. Currently, he works at the Tax Policy Wing of the National Board of Revenue as Second Secretary. Thus, he has acquired a laudable experience in law framing, enforcement and treaty negotiation.



Benjamin E. Diokno is the current Secretary of the Department of Finance (DOF). Prior to his appointment as fiscal chief, he served as Governor of the Philippine Central Bank (BSP) from 2019 to 2022 and as Budget Secretary under three presidents. As Finance Secretary, Sec. Diokno seeks to rally the economic team to achieve three broad development goals by 2028: reduce the deficit-to-GDP ratio to pre-pandemic rates, bring down poverty incidence to single-digit, and achieve upper-middle-income economy status by the end of the Marcos administration. Sec. Diokno seeks to go beyond headline economic expansion and achieve a brand of inclusive and sustainable growth with equity.



Bimal Sapkota is Director at the Inland Revenue Department of Nepal, with 26 years of work experience. He worked for 6 years as an Office Assistant in the Central Bank of Nepal, 10 years as a Tax Officer in different Inland Revenue Offices, 5 years as a Section Officer in the Ministry of Finance, 2 years as a Chief Tax Officer in the Inland Revenue Office and 3 years as a Director in the department. He graduated in Business Administration from Tribhuvan University, Kathmandu, and has a post-graduate degree from the same university and Purwanchal University, Biratnagar, Nepal in Public Administration.



Bountheung Soukhavath is Deputy Head of Revenue Policy Division, Fiscal Policy Department, Ministry of Finance of Laos. As such she is involved in all revenue-related aspects, including taxes and other sources of the national budget. Recently, Bountheung and her team have been tasked to carry out an analysis of tax expenditures and to evaluate the effectiveness of the current tax incentives.



Byung Mok Jeon is as a senior fellow of the Dept. of Tax Policy Research at the Korea Institute of Public Finance (KIPF). His research area is public finance, especially taxation and social security such as public pensions, health insurance etc. He has worked for 20 years as a research fellow for KIPF and was a professor at KDI school. Currently, he advises the Ministry of Economy and Finance and the Ministry of Health and Welfare as a member of several committees. Jeon holds a PhD in Economics from Rice University (2001).



Charmaine Odicta is the Chief of the Department of Finance’s Fiscal Policy Division since February 2021, and has been with the Department since 2009. She is actively involved in tax policy work focusing on indirect taxes such as excise and value-added taxes; and formulation of the DOF position on legislative measures on indirect taxes and other fiscal matters. She currently leads the technical team working on different tax policy reforms including the proposed mining fiscal regime. Charmaine earned a Master’s Degree in Economics from the University of Santo Tomas - Philippines.



Davit Berishvili is an Advisor at the Tax and Customs Policy Department in the Ministry of Finance of Georgia. He has more than 10 years of experience working in tax policy. Davit actively took part in drafting Georgia’s new tax code. He also contributed to negotiating the Association Agreement with the European Union and the harmonization of Georgian law with European directives. More recently, he has participated in the first tax expenditure report in Georgia.



Dominic O’Connell is the FCDO’s regional adviser on Domestic Revenue Mobilisation in Asia. He has most recently been an adviser to revenue authorities, Finance Ministries and DRM programmes in developing countries, covering both tax administration and tax policy. Before moving into tax for development, Dominic held strategy roles in the UK’s HM Revenue and Customs department, focusing on customer engagement and compliance. Prior to that he was a tax & macro-economic policy adviser in the UK Treasury (Ministry of Finance) in areas of business tax, personal tax, and pensions policy.



Eric Daoburi Saelea is the Deputy Commissioner managing the Technical and Legal sections of the Inland Revenue, Ministry of Finance & Treasury, Solomon Islands. He has 30 years of experience working in the tax office. Eric holds a Graduate Certificate in Business Administration from the Australian Catholic University, a Bachelor’s degree in Commerce from the University of the South Pacific and a Diploma in Finance from the Solomon Islands College of Higher Education.



Eureka Putra has more than 30 years of experience in the taxation field. He currently leads the Policy Impact Sub-directorate of the Directorate of Potency, Compliance, and Revenue, at the Ministry of Finance, Indonesia. Graduating in 2014, he holds a PhD in Public Policy from Yamaguchi University, Japan. As Head of Policy Impact, his role includes overseeing the research and activities related to the analysis macroeconomic policies and taxation. He also coordinates the annual calculation and estimation of Tax Expenditure with the Fiscal Policy Agency and other relevant departments.



Huong Nguyen Thu is the senior governance programme manager of Oxfam in Vietnam, whose background is in economics and good governance. Huong has worked with civil society groups and tax administration bodies in Vietnam and Southeast Asia, leading the tax justice research and influencing work of Oxfam in Southeast Asia. Huong's areas of expertise on tax justice include progressive domestic resources mobilisation, corporate tax incentives, tax expenditure, VAT and property tax.



Ian Emmanuel Leuterio is a Deputy Executive Director at the Fiscal Incentives Review Board Secretariat. He is a Certified Public Accountant with more than 9 years of experience in tax and fiscal policy, and corporate tax compliance. He started his career as a tax consultant for PwC Philippines and Ernst & Young Saudi Arabia. From 2018 to 2020 he worked under the Strategy, Economics and Results Group of the DoF, which led the Comprehensive Tax Reform Program of the Government. Ian graduated from the Far Eastern University – Manila with a BSc in Accountancy. He also attended the Program on Transfer Pricing Policy at Duke University, USA.



Jeevani Dilruksi Kotinkaduwa is the Director of the Department of Fiscal Policy at the Ministry of Finance of Sri Lanka since January 2021. Her responsibilities include carrying out macro-economic analyses, assisting in the process of fiscal policy formulation and contributing to annual and mid-year reports of the MoF. Prior to her current position she acted as Assistant / Deputy Director of the Department of Development Finance at the MoF for more than ten years. Jeevani holds an BSc in Physical Science from U. of Sri Jayewardanapura (Sri Lanka), a Diploma in Planning and Development from the Sri Lanka Institute of Development Administration and an MA in Policy Economics from Williams College, USA.



Juvy C. Danofrata is the Assistant Secretary of the Philippines Department of Finance (DOF), assigned to head the Fiscal Incentives Review Board (FIRB) secretariat. She has worked for 18 years in tax policy, direct taxes and fiscal incentives. In 2015, she was appointed as Director of the Domestic Finance Group and spearheaded the institutionalization of publishing the tax expenditures from investment incentives in the budget document of the government. She led the technical team which formulated the second package of the comprehensive tax reform program covering reforms in corporate income taxation and the fiscal incentives system. Juvy holds a Master's degree from the Lee Kuan Yew School of Public Policy, National University of Singapore.



Kyle McNabb is a Research Associate for the Development and Public Finance program and a Tax Policy Advisor for the TAXDEV program at ODI. Based full time in Kampala, he works with Uganda's Ministry of Finance, Planning and Economic Development and Uganda Revenue Authority on research and analysis into tax policy, including tax expenditure reporting. Prior to joining ODI, he was a research fellow at UNU-WIDER in Helsinki where he was responsible for the UNU-WIDER Government Revenue Dataset project.



Kurt Van Dender is the Acting Head of the Tax Policy and Statistics Division of the Centre for Tax Policy and Administration (CTPA) at the Organisation for Economic Co-operation and Development (OECD). Kurt joined the OECD in 2013, where he now leads a team of economists, lawyers and statisticians focused on delivering high quality economic analysis and tax policy advice and providing internationally comparable tax data and statistical analysis. In prior roles Kurt led the Tax and the Environment work at the CTPA, was the Chief Economist of the International Transport Forum, and was an Associate Professor of Economics at the University of California at Irvine. He holds a Ph.D. in Economics from the University of Leuven in Belgium.



Lutfunnahar Begum works as an Additional Commissioner of Taxes with the National Board of Revenue (NBR) in Bangladesh. She has been working with NBR since 1999. Dr. Begum holds a PhD in Economics from Monash University, Australia and a Master of Economics from York University, Canada, as well as a Bachelor of Economics (Hons.) and a Master of Economics degree from the University of Dhaka. She worked as a Research Economist in the Central Bank Strengthening Project in Bangladesh, funded by the World Bank. She also worked as a teaching and research assistant in York and Monash universities. Her research has been published in top ranked economics journals.



Mariyan Jaidha is the Deputy Manager of the Planning and Statistic Division of the Maldives Inland Revenue Authority. She completed her Bachelor in Economics and Sociology from the University of York, UK and joined Maldives Inland Revenue Authority in September 2015. She is responsible for compiling and reporting the revenue performance reports, present the results to the management and oversee the publications related to MIRA's revenue. Mariyan is responsible for carrying out the budget forecasts of MIRA, and works along with the Tax Policy Unit of the Ministry of Finance in revenue forecasting. Additionally, she is a member of the Macro-Economic Policy Coordinating Committee (MEPCC) and works with other key agencies of the Maldives.



Matthew J. Andrew has been an International Tax and Transfer Pricing Expert, for 25 years and has operated as a tax professional in many jurisdictions, including France, the United States, Singapore, Australia and New Zealand. Matt has worked at the OECD as a Senior Tax Advisor in the Tax Treaty, Transfer Pricing and Financial Transactions Division. He is a Member of the United Nations Transfer Pricing Sub Committee and a consultant for the Asia Development Bank. Matt has taught tax and transfer pricing at a number of universities and is currently completing his Doctorate in Tax Law.



Mukti Ram Acharya is Under Secretary at the Revenue Management and Policy Department in the Ministry of Finance, Nepal. His work covers all aspects of revenue policy. He has experience in customs reform, modernization and international trade, as well as the Inland Revenue Department. Prior to joining the MoF, he was involved in human resources management and policy, local government management/development, and fiscal commission. Mr. Acharya holds a master's degree in Public Administration and Sociology from Tribhuvan University of Nepal.



Munazza Muhammad Ijaz is Secretary International Taxes at the Federal Board of Revenue, Pakistan. She previously served as a tax officer in the audit department dealing with corporate taxpayers. In her present capacity she is in charge of country-by-country reporting under the OECD framework as well as audit of transfer pricing cases. She is a graduate from University of London with a Bsc (Hons.) in Accounting and Finance.



Myagmarjav Regzen is the Head of the Tax Collection and Methodology Department at the Ministry of Finance in Mongolia. Prior to that, he was a Senior specialist at the Department of Budget Policy and Planning. He also worked as a State Tax inspector at the General Department of Taxation. While working at the Ministry of Finance, he took part in the development of the second reform of the General Taxation Law. Myagmarjav holds a Master of Business from the National University of Mongolia and a National Academy of Governance Bachelor's degree in Public Administration.



Nino Mikeladze has been working in the Ministry of Finance of Georgia for seven years. Currently, she is the head of the Macroeconomic Analysis Division. Nino holds BA and MA degrees in Economics from Tbilisi State University and a Master's degree in Policy Economics from Williams College (US). She was a Teaching/Research Assistant at Williams College after her graduation and has been an Invited Lecturer in Macroeconomics at Ilia State University (Georgia) since 2022. Nino is doing her PhD at Tbilisi State University about Fiscal Consolidation and its Macroeconomic Effects. She has been involved in the process of tax expenditure analysis since 2020.



Peter Wiezel is an Advisor to the International Tax Compact (ITC), which facilitates the ATI Secretariat. In his current role, Peter deals with issues of domestic resource mobilisation, taxation, and development policies. Prior of joining the ATI Secretariat, he worked as a senior advisor in the international tax and transfer pricing unit of an international consulting firm. Peter holds a Master's degree in Economics from the Free University of Berlin and an LL.M. degree in international corporate tax law from the University of Cologne.



Rajiv Kumar is a Senior Tax Expert in the Fiscal Policy and Sustainable Growth Unit of the World Bank. He has over twenty years of experience in tax policy and administration. He worked as Director, Tax Policy & Legislation Division in the Ministry of Finance of India. Rajiv works on a broad range of tax policy issues including tax expenditures, tax gap analysis, distributional analysis, and effective tax rate analysis. He has supported several countries in developing tax microsimulation models for personal and corporate income tax and VAT gap models to support tax policy and tax expenditure analysis.



Sebastian Beer works as an Economist in the tax policy division of the IMF's Fiscal Affairs Department (FAD). In this position, he has provided technical assistance on tax policy design to over 20 countries in Asia, English-speaking Africa, and South America and co-authored several research papers and how-to notes on tax policy issues, including on tax expenditure evaluation. Before joining FAD, Sebastian worked as a research economist in the Austrian central bank and the University of Economics and Business in Vienna.



Selva Ramachandran is the Resident Representative of UNDP in the Philippines. He brings 28 years of experience with UNDP in the Asia-Pacific region, Central Asia, Arab States as well as the global, regional and country-level workings of UNDP, across policy, programme, management, operations and broad issues of sustainable development. He served in different roles in Sudan, Libya, Yemen, Kazakhstan and in the Regional Bureau for Asia Pacific, in New York. Selva holds a PhD in Asian and International Studies from Griffith University, Australia and MA and BA degrees in Population Studies from University of Malaya.



Shabana Mumtaz holds a Master's degree in Public Policy and Management from the University of Melbourne and a Master's degree in Physics from Punjab University, Pakistan. She joined civil service of Pakistan as an officer of Inland Revenue. In a career spanning over twenty two years she has closely examined the taxation system of Pakistan. She has worked in Audit and Enforcement. As Chief Income Tax, she engaged in interventions pertaining to grant or removal of tax exemptions. She is also interested in learning how tax expenditures can be measured accurately, and how in various jurisdictions they can alter GDP.



Sudarshan Rangan is UNDP's regional tax specialist for the Asia-Pacific region. He is the regional focal coordinator with country-level tax specialists in implementing & monitoring tax-based projects to achieve Sustainable Development Goals. The projects pertain to various thematic areas such as Gender, Health, Tax Incentives, Energy Transition, Digital Tax, Digitalization of Tax etc. He is a qualified legal attorney, certified mediator and chartered accountant from India. He has a Master in International Tax Law from the Vienna University of Economics & Business (WU).



Tais Chartouni Rodrigues is an Advisor to the International Tax Compact (ITC), which facilitates the secretariat of the Addis Tax Initiative (ATI). At ITC, Tais deals with issues of domestic resource mobilisation, taxation, and development policies. Previously, she worked as a lawyer and researcher in the fields of economic law, international taxation, antitrust, and development financing. Tais holds a Master's degree in International Development from Sciences Po Paris (France), a Bachelor's in law and a BA in social sciences from the U. of São Paulo (Brazil).



Tara Laan is an energy policy analyst specializing in fossil fuel subsidy reform and taxation. She is a senior associate with the International Institute for Sustainable Development (IISD), where she leads their energy taxation program. For over 15 years Tara has led and contributed to projects on energy pricing and reform in Africa, the Americas, Asia, the Pacific, and Europe. Tara was formerly a senior adviser in the Australian Prime Minister's department, leading its international trade policy team. She has also advised Australia federal and state governments on the environment, forestry, and education.

WORKSHOP AGENDA

DAY 1

- 09:00 – 09:30 *Arrival & Registration*
- 09:30 – 10:30 **Welcome Address & Introduction**
- 10:30 – 11:00 *Coffee Break*
- 11:00 – 12:30 **Session 1 – A Governance Framework for TEs**
- 12:30 – 14:00 *Lunch Break*
- 14:00 – 15:30 **Session 2 – Establishing a Benchmark**
- 15:30 – 16:00 *Coffee Break*
- 16:00 – 17:45 **Session 3 – Estimating Revenue Forgone**
- 18:30 – 20:30 *Reception*

DAY 2

- 08:45 – 09:00 *Arrival*
- 09:00 – 09:15 **Welcome to Day 2 & Setting the Stage**
- 09:15 – 10:45 **Session 4 – TE Reporting**
- 10:45 – 11:15 *Coffee break*
- 11:15 – 12:45 **Session 5 – TEs & Fossil Fuel Subsidies**
- 12:45 – 14:00 *Lunch Break*
- 14:00 – 15:30 **Session 6 – Tax Incentives for Investment**
- 15:30 – 16:00 *Coffee Break*
- 16:00 – 17:30 **Session 7 – TEs & the Sustainability Development Goals (SDGs)**
- 18:30 – 20:30 *Social Dinner*

DAY 3

- 08:30 – 08:50** *Arrival*
- 08:50 – 09:00** **Welcome to Day 3 & Setting the Stage**
- 09:00 – 09:30** **Presenting ATI**
- 09:30 – 10:45** **Session 8 – Ex-ante Assessment & Ex-post Evaluation of TEs**
- 10:45 – 11:00** *Coffee Break*
- 11:00 – 12:30** **Breakout Session (Evaluation)**
- 12:30 – 14:00** *Lunch Break*
- 14:00 – 15:30** **Session 9 – Driving TE Reform**
- 15:30 – 16:00** **Closing Remarks**

LIST OF PARTICIPANTS

No.	Name	Country	Institution
1.	Andranik Margaryan	Armenia	Ministry of Finance
2.	Bapan Das	Bangladesh	National Board of Revenue
3.	Mohidul Chowdhury	Bangladesh	National Board of Revenue
4.	H M Shahriar Hassan	Bangladesh	National Board of Revenue
5.	Lutfunnahar Begum	Bangladesh	National Board of Revenue
6.	Davit Berishvili	Georgia	Ministry of Finance
7.	Nino Mikeladze	Georgia	Ministry of Finance
8.	Mikheil Chikviladze	Georgia	Revenue Service of Georgia
9.	Bagus Raharjo Hariputro	Indonesia	Center for State Revenue Policy, Ministry of Finance
10.	Eureka Putra	Indonesia	Directorate General of Taxes, Ministry of Finance
11.	Azamat Usubaliev	Kyrgyzstan	UNDP
12.	Mariyam Jaidha	Maldives	Inland Revenue Authority
13.	Tuguldur Jargalsaikhan	Mongolia	Ministry of Finance
14.	Myagmarjav Regzen	Mongolia	General Department of Taxation
15.	Bimal Sapkota	Nepal	Inland Revenue Department
16.	Mukti Ram Acharya	Nepal	Ministry of Finance
17.	Munazza Muhammad Ijaz	Pakistan	Federal Board of Revenue
18.	Shabana Mumtaz	Pakistan	Ministry of Finance
19.	Anne Loraine Garcia-Marquez	Philippines	Bureau of Internal Revenue
20.	Angelica Porciuncula	Philippines	Department of Finance
21.	Benjamin Diokno	Philippines	Department of Finance
22.	Charmaine B. Odicta	Philippines	Department of Finance
23.	Dakila Elteen Napao	Philippines	Department of Finance
24.	Desiree Ico	Philippines	Department of Finance
25.	Ian Leuterio	Philippines	Department of Finance

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26.	Juvy Danofrata	Philippines	Department of Finance
27.	Leif Ivan Malvas	Philippines	Department of Finance
28.	Ravienne Lim	Philippines	Department of Finance
29.	Ronald Angelo Pendon	Philippines	Department of Finance
30.	Jose Ma Clemente Salceda	Philippines	House of Representatives
31.	Lorena Fernandez	Philippines	House of Representatives
32.	Aminur Rahman	Philippines	Asian Development Bank (ADB)
33.	Matthew J. Andrew	Philippines	Asian Development Bank (ADB)
34.	Sandeep Bhattacharya	Philippines	Asian Development Bank (ADB)
35.	Selva Ramachandran	Philippines	UNDP
36.	Margaret Leoa	Solomon Islands	Ministry of Finance & Treasury
37.	Hitchen Dauara	Solomon Islands	Inland Revenue Division, Ministry of Finance & Treasury
38.	Eric Daoburi Saelea	Solomon Islands	Inland Revenue Division, Ministry of Finance & Treasury
39.	Byung Jeon	South Korea	Korea Institute of Public Finance
40.	Chandrika Herath	Sri Lanka	Ministry of Finance
41.	Sudarshan Rangan	Thailand	UNDP
42.	Pepa Echanove	Switzerland	Council on Economic Policies (CEP)