

# REGIONAL WORKSHOP ON TAX EXPENDITURES

## WORKSHOP REPORT

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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, ultimately, 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 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 tax expenditures regularly to facilitate cost-benefit assessments, ultimately helping to reduce wasteful tax expenditures, improving taxpayers' trust, and creating a more level playing field for all types of businesses. We will improve inter-agency cooperation on tax expenditures 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 worldwide 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 in the world have started to systematically evaluate the TEs they use to find out whether they are cost-effective policy tools.

The workshop in Lagos, Nigeria, was the first in a series of regional workshops organised by ATI, CEP and IDOS. With around 70 participants from 18 countries attending, the workshop showed great engagement from different stakeholders in the region and other invited countries. On this occasion, the Economic Community of West African States (ECOWAS), the West African Tax Administration Forum (WATAF) and the African Tax Administration Forum (ATAF), joined as local partners. The event provided a unique opportunity to ATI member countries and other interested governments to exchange with regional partners and international experts on the governance, 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 benchmarking and 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 was structured in seven sessions: Session 1 focused on the governance framework for estimating, reporting, and evaluating on TEs, and Sessions 2 and 3 discussed two highly interconnected topics: benchmarking and the estimation of revenue forgone through TEs. Session 4 looked into TE reporting and the

last session of the first day of the workshop was split into two parts: the presentation of a project on regional TE reporting and evaluation conducted by ECOWAS and the West African Economic and Monetary Union (WAEMU), and the discussion of tax incentives in the extractives industries. The second day opened with a session on TE evaluation and the last session was focused on the urgent need and challenges for TE reform.

# SESSION 1 – A GOVERNANCE FRAMEWORK FOR ESTIMATING, REPORTING & EVALUATING TAX EXPENDITURES

## Objective

This session provided an overview of current experiences and good practices with setting up governance frameworks 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 closely 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 spelled out and embedded in a framework ensuring policy coherence across TEs and other spending programs or commitments. This framework should also cover both ex-ante assessments as well as ex-post evaluations of TEs.

## Speakers

Christian Hallum (Oxfam) and Christian von Haldenwang (IDOS & GTED team), followed by a dynamic exercise based on buzz groups involving all participants.

## Main Takeaways of Session 1

Christian von Haldenwang presented the outlines of a tax expenditures governance framework based on the “TE value chain”, which covers the set-up, management, and assessment of TEs. Though it is fair to say that we do not yet have a codified body of knowledge on TE governance, it is possible to identify certain principles governments might want to consider in each of these stages. For instance, it would be reasonable that the set-up of TEs involves both the Ministry of Finance (MoF) and Parliament, as both tend to play important roles at subsequent stages. Assessing possible impacts of new TEs helps to improve their design. Simplicity and transparency of procedures are important to avoid market distortions and abuse of TEs. Regular reporting and evaluations are helpful to assess whether TEs achieve their respective goals, and at what price. Christian Hallum provided additional content to this approach by highlighting the relevance of TE governance in the pursuit of progressive tax systems and the fight against inequality. To achieve this, it is pivotal to reach out to stakeholders, promote citizen participation and ensure a high level of coordination between different government agencies and levels. TE governance should also account for the fact that TEs frequently generate cross-border spillovers and may contribute to harmful tax competition between countries.

The session concluded with the feedback provided by the participants in the room, who were split in buzz groups of three to discuss the following questions: “Which specific challenges do you experience in your country with the governance of tax expenditures (setting up – running – assessing TEs)? How do you deal with those challenges?” Whereas some of the points brought to the table were country-specific (e.g., insufficient time given to Parliament to review the TE report or no clear benchmark definition), many issues were shared by several countries represented in the event. For instance, the lack of coordination between the institutions involved at different stages of the TE process was highlighted as one of the main challenges by representatives from several countries. In addition, some issues raised by the participants were taken up once again in the later sessions of the workshop. Lack of data, for instance, was mentioned here, but also discussed in Session 3 (Estimating revenue forgone). Further, the need of an evaluation process and follow-up framework was mentioned and taken up in Session 5 (Ex-ante assessment & ex-post evaluation of TEs). Finally, the lack of political will and coordination among institutions were mentioned as key barriers to change TEs or promote reforms and were taken up again at the final panel in Session 6.

## Presentations

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

## Additional material

- Celani, A., Dressler, L., & Wermelinger, M. (2022).** Building an Investment Tax Incentives database. Methodology and initial findings for 36 developing countries. OECD Working Papers on International Investment 2022/01. Paris: OECD. <https://www.oecd-ilibrary.org/content/paper/62e075a9-en>
- de Renzio, P. (2021).** Coordination, Evidence and Accountability: Reforming the governance of tax expenditures in Latin America. Washington, DC: International Budget Partnership. <https://internationalbudget.org/publications/reforming-the-governance-of-tax-expenditures-in-latin-america/>
- IMF, OECD, UN, & World Bank. (2015).** Options for Low Income Countries' Effective and Efficient Use of Tax Incentives for Investment. A report to the G-20 Development Working Group. Washington, DC: IMF <https://www.imf.org/external/np/g20/pdf/101515.pdf>
- OECD. (2010).** Tax Expenditures in OECD Countries. OECD Publishing. <https://doi.org/10.1787/9789264076907-en>
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## SESSION 2 – ESTABLISHING A BENCHMARK

### Objective

This session provided a platform to discuss key normative and technical aspects of benchmark definitions and their 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 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

Inputs by Darlingston Talery (WATAF & Liberia Revenue Authority) and Kyle Mc Nabb (ODI), followed by a panel with Members of Parliament Hon. Julius F. Fonge (MP Cameroon) and Hon. Fatou Cham (MP The Gambia).

### Main Takeaways of Session 2

The session kicked-off with a presentation by Kyle Mc Nabb, who gave an overview of how to establish a benchmark tax system. Besides discussing some technical and methodological aspects regarding benchmarking, 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. For instance, the TE report published by the UK states that some provisions exhibit features of both TEs and structural reliefs.

Commissioner Darlingston Talery provided a deep dive into the case of Liberia, focusing above all on corporate income taxes and providing several insights that resonated with workshop participants. One issue shared by several other countries was the observation that TEs for the cement industry became quickly locked-in but did not result in lower cement prices. Another issue referred to non-filing: approximately 60 per cent of Liberian taxpayers benefiting from investment incentives are not filing, which is a key challenge for the estimation of revenue forgone and the reporting of TEs.

The session finished with a panel with members of parliament (MoP) from Cameroon and the Gambia. The panellists discussed their countries’ benchmark tax system and their respective tax mix. They also discussed the need for increased scrutiny of TE reports in country’s parliaments and the need to give parliamentarians sufficient time to review and comment on reports. Both MoPs highlighted the need to better scrutinize TEs, and the MoP from Cameroon mentioned two concrete issues that are often present in resource-rich countries: the

challenge of defining a benchmark system with regard to the extractive sector and the existence of large exonerations embedded in long-term extraction contracts. These topics were later taken up again in the Topical Session.

### Presentations

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

### Additional material

**Congressional Budget Office (2021).** How Specifications of the Reference Tax System Affect CBO's Estimates of Tax Expenditures. <https://www.cbo.gov/system/files/2021-12/57543-Tax-Expenditure.pdf>

**Kassim, L., & Mansour, M. (2018).** Tax expenditures reporting in developing countries: An evaluation [Les rapports sur les dépenses fiscales des pays en développement : une évaluation]. *Revue d'économie du développement*, 26(2), 113-167.

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**Sladoje, M. (2017).** How Do We Measure Tax Expenditures? The Zambian Example.

[https://opendocs.ids.ac.uk/opendocs/bitstream/handle/123456789/13380/ICTD\\_WP68.pdf](https://opendocs.ids.ac.uk/opendocs/bitstream/handle/123456789/13380/ICTD_WP68.pdf)

**Swift, Z. L. (2006).** Managing the effects of tax expenditures on national budgets (Vol. 3927). World Bank.

<https://doi.org/10.1596/1813-9450-3927>



## SESSION 3 – ESTIMATING REVENUE FORGONE

### Objective

This session introduced approaches to revenue forgone estimation 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, estimations of 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 Agustín Redonda (CEP and GTED team) and Kyle McNabb (ODI), followed by a panel with representatives from tax authorities: Alban Alladaye (Benin), Amie Kolleh Jeng (Gambia) and Faycal Abdoulaye (Cameroon).

### Main Takeaways of Session 3

Agustin Redonda kicked-off the session with a presentation providing insights on the different methods to estimate revenue forgone. He briefly mentioned the possibility of using microsimulation models, and then provided a few concrete examples of revenue forgone estimation for different types of TEs such as deductions, tax credits and reduced rates. Whereas the first two ones were based on ad-hoc examples related to consumption taxes, the last example was based on a Brazil’s PIS/COFINS fuel tax reduction.

Agustin’s presentation was followed by another presentation by Kyle McNabb, which focused on income taxes. Based on the case of Uganda, Kyle’s presentation brought to the table three relevant issues that had, until then, not been discussed: the uncertainty that can exist behind some revenue forgone estimates (due to, e.g., data or modelling limitations), the importance (and sometimes difficulty) of coming up with a counterfactual scenario, and timing issues (for instance, when it comes to loss carried forward).

The session concluded with a panel with representatives from the tax administrations of Benin, Gambia, and Cameroon, who commented on the specific challenges they face when estimating revenue forgone in their countries. Once again, two recurrent issues were mentioned during the presentations of the representatives of the revenue authorities: the lack of resources reflected in the manual treatment of tax return data as well as the

fact that TEs are often granted by different line ministries, which adds complexity and increases the need of institutional coordination.

### Presentations

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

### Additional material

**Altshuler, R. & Dietz, R. (2011).** Reconsidering tax expenditure estimation, National Tax Journal, Vol. 64(2), pp. 459-490. <https://doi.org/10.17310/ntj.2011.2S.02>

**Brys, B., de Mooij, R., de Melo, G., Hebous, S., Kennedy, S., Schatan, R., & Vellutini, C. (2020).** Tax Expenditures and Corrective Taxes in Chile: A joint IMF/OECD Assessment. Washington, DC: International Monetary Fund. <https://www.imf.org/en/Publications/CR/Issues/2020/11/19/Chile-Technical-Assistance-Report-Assessment-of-Tax-Expenditures-and-Corrective-Taxes-49906>

**CIAT, (Inter-American Center of Tax Administrations). (2011).** Handbook of best practices on tax expenditure measurements. CIAT. <https://biblioteca.ciat.org/opac/book/4857>

**Dom, R., & McCulloch, N. (2019).** What are 'Tax Expenditures' and How Big are Energy-related Tax Expenditures? ICTD Summary Brief No. 18. Brighton: International Centre for Tax and Development. <https://www.ictd.ac/publication/what-tax-expenditures-how-big-energy-related/>

**Geourjon, A.-M., Laporte, B., Caldeira, E., de Quatrebarbes, C., & Bouterige, Y. (2019).** Tax Expenditure Assessment: From Principles to Practice-Methodological guide. Clermont-Ferrand: FERDI. <https://ferdi.fr/publications/l-evaluation-des-depenses-fiscales-des-principes-a-la-pratique-guide-methodologique>

**Opong, F., & James, S. (2016).** Tax Expenditure Estimates in Ghana. Available at SSRN 2841302. <https://ssrn.com/abstract=2841302>

**Uemura, T. (2009).** An estimation of tax expenditure in Japanese income tax from the viewpoint of the fiscal transparency, Government Auditing Review 16(3), <https://www.mass.gov/doc/an-estimation-of-tax-expenditures-in-japanese-income-tax-from-the-viewpoint-of-fiscal/download>

# SESSION 4 – REPORTING ON TAX EXPENDITURES

## Objective

This session presented an overview of the design and scope of TE reports worldwide, by zooming in on regional cases and their specific achievements and challenges with regard to 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), 116 out of 218 jurisdictions worldwide 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

Inputs by Flurim Aliu (CEP and GTED team) and Frankie Mbuyamba (ATAF), followed by presentations of national cases of TE reporting by Amadou Abdoulaye Badiane (Senegal), Basheer Abdulkadir (Nigeria), and Cissé Kouate Sylla (Mali).

## Main Takeaways of Session 4

This session started with a detailed overview of the current state of the art when it comes to tax expenditure reporting worldwide. Flurim Aliu presented key findings from the GTED. In a nutshell, more and more governments have started to publish data on TEs in the recent past, including several countries from the region. However, at the global level the number, quality and scope of TE reports 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 report.

The presentation by Frankie Mbuyamba summarised the work done by ATAF on TE reporting and highlighted the benefits of regional and international initiatives on TEs (a point that was later also taken up by the ECOWAS presentation). Frankie also introduced the ATAF online Data Portal as a valuable data source on VAT and customs TEs.

The session concluded with the presentation of three country cases discussing the challenges and opportunities of TE reporting in Mali, Nigeria, and Senegal. The presentations highlighted the benefits of a legal directive to guide TE reporting, and the influence that regional initiatives such as ECOWAS can have in developing the legal framework on TE reporting. Overarching challenges mentioned by the presenters were the structure of the data collected by the tax administration, which does not always allow for revenue forgone estimation, absence of

coordination on TEs between different government institutions, and lack of resources (not only human resources, but also tools for data collection and processing) in the Ministry of Finance to prepare complex TE reports. In some cases, the non-digitalisation of data constituted an additional challenge. However, presenters also highlighted opportunities for reform and increased revenue collection that TE transparency and public scrutiny can bring. The delegate from Mali mentioned that although they have data on TEs by type of tax and sector of activity, the analyses by beneficiary and type of exemption are not made available. The representative from Senegal made a crucial point: the TE report is not an end in itself, but it should be a starting point for a public debate and analysis of the regular economic and social impacts of TEs, a point that was at the heart of the final panel on driving TE reform in Session 6.

## Presentations

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

## Additional material

**Aliu, F., Redonda, A., & von Haldenwang, C. (2022).** The Global Tax Expenditures Database (GTED) Progress Report 2022. DIE.

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**IMF (International Monetary Fund). (2019).** Tax expenditure reporting and its use in fiscal management. A guide for developing economies. How to Notes 19/01. Washington, DC: IMF.

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**Redonda, A. & Neubig, T. (2018).** Assessing Tax Expenditures Reporting in G20 OECD Economies. Discussion Note 2018/3. Council on Economic Policies, <https://www.cepweb.org/wp-content/uploads/2018/11/Redonda-and-Neubig-2018.-Assessing-Tax-Expenditure-Reporting.pdf>

**Redonda, A., von Haldenwang, C., & Aliu, F. (2021).** The Global Tax Expenditures Database (GTED) Companion Paper. DIE.

<https://gted.net/2021/05/the-global-tax-expenditures-database-companion-paper/>

**Redonda, A., von Haldenwang, C., & Aliu, F. (2022):** Global Tax Expenditures Database [data set], Version 1.1.3, <https://doi.org/10.5281/zenodo.6334212>

**von Haldenwang, C., Redonda, A., & Aliu, F. (2021).** Shedding Light on Worldwide Tax Expenditures. GTED Flagship Report 2021. DIE. <https://gted.net/2021/05/shedding-light-on-worldwide-tax-expenditures/>

# SPECIAL TOPICAL SESSION

## Objective

This session introduced a project on regional TE reporting and evaluation conducted by ECOWAS and the WAEMU. The second part of the session was dedicated to the discussion of tax incentives in the extractives industries (in particular, the mining sector).

## Background

First, regional approaches to TE reporting and evaluation provide important opportunities for peer learning, capacity development and even the harmonisation of TE regimes. This is even more true as TE evaluations require additional capabilities in terms of data collection, modelling and analysis.

Second, the granting of tax incentives in the extractives sector is a widespread phenomenon and it is particularly relevant for those African 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 Ezero Madzivanyika (ATAF), Jules Tapsoba (ECOWAS) and Viola Tarus (IGF), followed by a Q&As session.

## Main Takeaways of the Topical Session

This session started with the presentation by Jules Tapsoba of regional approach to the estimation and evaluation of TEs jointly led by ECOWAS and WAEMU. After giving a brief overview of the regional approach, Jules walked the audience through the main takeaways from a workshop focused on Cote d'Ivoire that was held earlier this year. At this workshop, TE reform was put into a broader context of tax harmonization and regional integration.

The second part of session included two presentations focused on the role of tax incentives in the extractive sector. First, Ezero Madzivanyika presented the results of a recent study that ATAF together with the IGF conducted in the field. The study was based on a survey of almost 100 officials in 49 countries, and one of the main takeaways was the negative impact of tax incentives in the mining sector. Finally, Viola Tarus focused her presentation on an evaluation tool designed by the IGF to assess the cost and benefits of tax incentives in the mining sector.

The session finalised with a Q&As session that, given the engagement of the audience, confirmed the relevance of extractive sector for the region.

## Presentations

The presentations of the Special Topical Session can be found [here](#).

## Additional material

**Burman, L. & Phaup, M. (2012).** Tax expenditures, the size and efficiency of government, and implications for budget reform. In *Tax Policy and the Economy*, Vol. 26, pp. 93-124. <https://doi.org/10.1086/665504>

**Granger, H., Steel, I., McNabb, K., Parekh, H., Phillips, D. & Gadenne, L. (2020).** Mobilising revenue: opportunities for lower-income countries during the pandemic. Overseas Development Institute (ODI). [https://odi.org/documents/6161/200513\\_mobilising\\_revenue\\_lics\\_lt2.pdf](https://odi.org/documents/6161/200513_mobilising_revenue_lics_lt2.pdf)

**Otto, J. M. (2017).** The taxation of extractive industries. WIDER Working Paper 2017/75. Helsinki, Finland: UNU-WIDER. <https://www.wider.unu.edu/publication/taxation-extractive-industries>

**Redhead, A. (2018).** Tax incentives in mining: Minimising risks to revenue. Paris: OECD Publishing. <https://www.oecd.org/tax/beps/tax-incentives-in-mining-minimising-risks-to-revenue-oecd-igf.pdf>

**Redhead, A., Lassourd, T. & Mann, H. (2021).** The end of tax incentives: How will a global minimum tax affect tax incentives regimes in developing countries? IISD Investment Treaty News, International Institute for Sustainable Development. <https://www.iisd.org/itn/en/2021/10/07/the-end-of-tax-incentives-how-will-a-global-minimum-tax-affect-tax-incentives-regimes-in-developing-countries-alexandra-readhead-thomas-lassourd-howard-mann/>

# SESSION 5 – EX-ANTE ASSESSMENT & EX-POST EVALUATION OF TAX EXPENDITURES

## Objective

This session introduced the approaches and requirements of ex-ante assessments as well as ex-post evaluations of TEs. It also gave an overview of existing experiences with both approaches at an international scale, 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 on natural resources as well as, not least, the question of evaluation models and methodological approaches and the 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 when it comes to transparency and accountability, but also a necessary input to evaluate TE provisions against their effectiveness to reach the stated goals they should serve as well as against the potential side effects and externalities they could trigger. Indeed, comprehensive assessments of TEs are vital to identify those provisions that are value for money and those that need to be reformed or simply dismantled. Ex-ante assessments are equally important in a framework of revenue forecasting and medium-term revenue and expenditure planning, since once TEs are introduced, it is often very difficult to remove them, even when they have proven to be ineffective.

## Speakers

Pre-recorded input by Jan Loeprick (IMF), and inputs by Flurim Aliu (CEP) and Amina Ebrahim (UNU-WIDER), followed by a Q&As session.

## Main Takeaways of Session 5

This session started with a pre-recorded input by Jan Loeprick presenting a forthcoming IMF How-to-Note on TE evaluation. Mr. Loeprick's presentation highlighted the importance of ex-ante and ex-post TE evaluations for informed policymaking. It also provided an overview of tools and methods governments can use to evaluate the effectiveness and the efficiency of different types of TEs.

Jan's presentation was followed by a brief overview by Flurim Aliu on examples of TE evaluation frameworks from different countries. Flurim's presentation focused on the ex-ante evaluation framework of Ireland and the ex-post evaluation framework of the Netherlands. Both frameworks are based on lists of guiding questions that help to assess the effectiveness and cost-efficiency of individual TEs.

Finally, Amina Ebrahim gave a presentation of the "Southern Africa Towards Inclusive Economic Development" (SA-TIED) program, an initiative seeking to support policymaking for inclusive growth and economic transformation in the southern Africa region. The initiative is based on collaborative research of the United

Nations University World Institute for Development Economics Research (UNU-WIDER) and a group of institutions in South Africa, including the Treasury and the revenue authority (SARS). Amina emphasised the importance of good quality data for TE evaluation and provided a concrete example based on the Employment Tax Incentive (ETI) in South Africa.

The Q&A session brought a recurrent topic to the table: the need to have an assessment framework, ideally under the responsibility of the tax policy division. Another point raised during the Q&A session was, again, the importance of more and better information (e.g., data regarding beneficiaries and policy goals) to allow for a fruitful public debate following the assessment of TEs.

## Presentations

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

## Additional material

**Decision No. 08/2015/CM/UEMOA** establishing the modalities for evaluating tax expenditures in WAEMU Member States

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## REGIONAL WORKSHOP ON TAX EXPENDITURES - Report

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## SESSION 6 – DRIVING TAX EXPENDITURE REFORM

### Objective

This session provided a platform for the exchange of experiences with driving TE reform in the region.

### Background

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

### Speakers

Input by Christian Hallum, followed by a panel with Babatunde Oladapo (WATAF), Hon. Gerard Gbenonchi (MP Benin), Mustapha Ndajiwo (ACTGA), Viola Tarus (IGF) and Hon. Yves Kafando (MP Burkina Faso).

### Main Takeaways of Session 6

The session started with a presentation by Christian Hallum, who focused his input on the normative underpinnings of TE reforms. Such reforms should aim at strengthening the social contract by improving the progressivity of the tax system and ensuring new funding for essential social services. For this to happen, transparency (for instance by means of comprehensive TE reports) is not sufficient but must be accompanied by broad-based and sustained stakeholder inclusion. Christian also mentioned the relevance of international rules to rationalise TE use.

The following panel consisted of members of parliament as well as representatives of regional and civil society organisations, who gave their views regarding the main challenges and opportunities around the reform of TE systems. Several aspects treated during the workshop were once again taken up: the benefits of regional approaches to TE reform, the importance of interagency collaboration and close cooperation between different branches of government (executive – legislative) and the key role of data for the assessment of TEs were mentioned by the speakers. Also, a few issues that were not discussed throughout the workshop were mentioned during this session: i) the implementation of sunset clauses is crucial to avoid the existence of incentives in perpetuity in contracts that lead to expensive arbitration cases; ii) TEs can undermine governmental efforts to fight inequality and the overall credibility of governments by reducing the fiscal space for public service delivery, and iii) concerns were also raised about tax exemptions granted through double taxation agreements (DTAs) and foreign aid or official development assistance (ODA).

There was a broad consensus among participants that TE reforms can (and should) be a core tool to strengthen legitimacy and good governance in the TE field.

## Presentations

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

## 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 provide 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. Equally important, the potential benefits that such TEs should generate are usually not assessed.

The overall main takeaway of the workshop in Lagos is clear: countries in the region have been increasing their efforts to improve TE systems, but much remains to be done. A better governance framework in the TE field is urgently needed in most countries. More and better data, not only on the revenue forgone through the implementation of TEs but also on their policy goals and beneficiaries, is also required. Such data is key for transparency and accountability, and, at the same time, it is indispensable for TE evaluations. Finally, reforming TE systems is a political process that needs to be steered by strong 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 authorities as well parliaments.

Against this backdrop, the series of workshops on TEs is not designed as a sequence of one-off regional workshops. One of the main goals of the initiative is, indeed, 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 and 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.

## 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 Research 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.

## Invited Speakers & Moderators



**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 University of São Paulo (Brazil).



**Amina Ebrahim** is a Research Fellow at UNU-WIDER based in Helsinki, where she is a core researcher in the Domestic Revenue Mobilisation programme. She previously worked on UNU-WIDER's Southern Africa – Towards Inclusive Economic Development (SA-TIED) in Pretoria, South Africa. Her research interests include labour and public economics, focusing on employment, tax, and social policies. She works on making large administrative tax data available for research and collaborates with African revenue authorities.



**Christian Hallum** co-leads Oxfam's work on tax justice. Christian has worked with civil society groups across Africa, in Belgium and in his home country, Denmark, to promote tax justice. He has also worked for the Danish tax administration as a compliance analyst. Christian's areas of expertise include global corporate taxation, the taxation of extractive industries, progressive domestic revenue mobilisation and responsible taxation of the private sector



**Jan Loeprick** is a Senior Economist with the International Monetary Fund (IMF). Prior to that he worked for the World Bank and in the international tax department at the Austrian Ministry of Finance. He has taught as a lecturer at Dresden University. Jan holds a PhD in economics from the Vienna University of Business and Economics.



**Ezera Madzivanyika** is the Manager of Research & Statistics at the African Tax Administration Forum (ATAF). He is a certified TADAT Assessor. Prior to joining ATAF he worked for the Zimbabwe Revenue Authority for 20 years in various roles. He holds a PhD Degree in Economics, MSc Degree in Economics, BSc Honours Degree in Economics, and Master of Philosophy Degree in Taxation. At ATAF, Ezera undertakes and supervises various tax research projects in the areas of environment, informal sector, extractives, management of tax arrears, tax administration efficiency, and management of tax expenditures.

## Invited Speakers & Moderators



**Mwana Frankie Mbuyamba** is a Senior Specialist - ATO, Applied Research and Data with the African Tax Administration Forum (ATAF). He joined ATAF in April 2013. Among other activities, Frankie supervised the “African regional studies on tax reform priorities” and he leads the ATAF flagship publication “African Tax Outlook” since 2016. Frankie holds a BSc Honours in Applied Economics from the University of Lubumbashi (DRC). He also completed a BCom honours in Economics and MCom in Economics from the University of Johannesburg.



**Kyle McNabb** is a Research Associate for the Development and Public Finance programme and a Tax Policy Advisor for the TAXDEV programme 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.



**Mustapha Ndajiwo** is the founder and Executive Director of the African Centre for Tax and Governance (ACTGA). He is a tax policy and administration expert with over a decade experience in tax administration and tax policy. Mustapha advises African governments on public finance, tax policy and administration. He has consulted for the UN FACTI Panel, the Tax Justice Network, the GIZ, ICTD and others. Among other activities, Mustapha is a member of the expert group of the UN office of the Special Adviser on Africa and an editorial board member of the Journal for Financing Africa.



**Wapinu Ndule** is the Institutional Development and Corporate Affairs Manager at the WATAF Secretariat. She liaises with International Development partners for WATAF and as Relationship Manager. She also carries out performance management activities for the WATAF Secretariat among other things. Prior to joining WATAF, she was with the Nigeria Federal Inland Revenue Service (FIRS) as a Human Resource Specialist and Business Analyst for over 12 years. Wapinu holds a Degree in Communications, Master in Public Administration and is also a certified personnel manager.



**Babatunde Oladapo** is the pioneer Executive Secretary of the West African Tax Administration Forum (WATAF), where he oversees the day- to-day administration of the Forum’s secretariat operations. Under his watch, the WATAF has grown into a body whose voice is listened to at international fora on matters relating to tax administration in West Africa. Babatunde is a chartered tax practitioner, with over 20 years’ experience as a tax administrator at the Nigeria Federal Inland Revenue Service (FIRS).



## Invited Speakers & Moderators



**Michelle Ordóñez** is an Advisor to the International Tax Compact (ITC), which facilitates the Addis Tax Initiative (ATI) Secretariat. She has been involved in topics related to equity, digitalisation and other tax and revenue matters. Previously, she has worked on the area of public finance, international taxation and fiscal policy, in the context of development. She collaborated as a fiscal specialist in a research center attached to the Ecuadorian Tax Administration (SRI). Michelle holds an M.Sc. in International Economics and Economic Policy from Goethe University in Frankfurt



**Darlingston Y. Talery** is the Commissioner for Taxes at the Liberia Revenue Authority since 2014. He has overseen the growth and modernisation of tax administration in Liberia. Darlingston has an LL.M degree (Distinction) Petroleum Taxation and Finance, University of Dundee, UK; MBA in Finance, University of Liberia; and a BSc. in Economics (Honor) also from the University of Liberia. In August 2019, he obtained an Advanced Diploma in International Taxation from the Chartered Institute of Taxation, UK and in April 2022, an Advanced Professional Certificate in International Taxation from IBFD.



**Jules Tapsoba** is an economist and tax expert, and Technical Assistant to the Economic Community of West African States (ECOWAS) in Abuja, Nigeria. Jules is a senior executive in the Burkina Faso Tax Administration. He was Special Advisor to the Prime Minister on Public Finance issues. He is a member of the IMF experts panel, trainer and accredited TADAT evaluator, as well as a public finance consultant for the European Union, UNICEF, AFD and USAID. Jules is a teacher at the University of Clermont Auvergne.



**Viola Tarus** is a Policy Advisor, Tax and Extractives with the International Institute for Sustainable Development (IISD), working on the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) Secretariat's project to address tax base erosion and profit shifting (BEPS) in mining. Prior to joining IISD, Viola held positions with Oxfam and the National Oil Corporation of Kenya. She holds a Master's degree in Energy Studies, specialising in oil and gas economics, from the University of Dundee (Scotland), and earned a Bachelor of Economics and Statistics from the University of Nairobi. Viola is based in Nairobi, Kenya.



## WORKSHOP PARTICIPANTS

| No. | Name                           | Country       | Institution  |
|-----|--------------------------------|---------------|--|
| 1.  | Alban Alladaye                 | Benin         | Benin Tax Office   |
| 2.  | Hon. Gérard Gbenonchi          | Benin         | National Assembly  |
| 3.  | Jean Toboula                   | Benin         | Finances and Economy Ministry                              |
| 4.  | Hon. Yves Kafando              | Burkina Faso  | National Assembly  |
| 5.  | Winnémi Ouedraogo              | Burkina Faso  | Ministère de l'Economie des Finances et de la Prospective  |
| 6.  | Yaya Sourabie                  | Burkina Faso  | Ministère de l'Economie, des Finances et de la Prospective |
| 7.  | Faycal Abdoulaye               | Cameroon      | Direction Générale des Impôts                              |
| 8.  | Hon. Fongouck Julius Fonge     | Cameroon      | National Assembly  |
| 9.  | Hon. Konan Rene Koumoin        | Cote d'Ivoire | ECOWAS Parliament  |
| 10. | Romeo Nkoulou Ella             | Gabon         | African Tax Administration Forum                           |
| 11. | Charles Addae                  | Ghana         | Ghana Revenue Authority                                    |
| 12. | Emmanuel Mensah                | Ghana         | Ministry of Finance  |
| 13. | Hon. Hamidou Camara            | Guinea        | Conseil National de la Transition (Parlement)              |
| 14. | Hon. Caramo Camara             | Guinea Bissau | ECOWAS Parliament  |
| 15. | Everlyn Muendo                 | Kenya         | Tax Justice Network Africa                                 |
| 16. | Robert Quaye Dwuye Jr.         | Liberia       | Government of Liberia                                      |
| 17. | Sayweh Tunny Cooper            | Liberia       | Liberia Revenue Authority                                  |
| 18. | Cisse Kouate Sylla             | Mali          | Direction Générale des Impôts                              |
| 19. | Aboubakrine Kane               | Mauritania    | Direction Générale des Impôts                              |
| 20. | Aboubacar Yahaya               | Niger         | Direction Générale des Impôts                              |
| 21. | Hon. Amadou Djibo Ali          | Niger         | ECOWAS Parliament  |
| 22. | Ibrahim Mahaman Balarabe       | Niger         | Direction Général des Impôts                               |
| 23. | Moussa Koche                   | Niger         | Ministère des Finances                                     |
| 24. | Adesina Sotuminu               | Nigeria       | ECOWAS Parliament  |
| 25. | Basheer Abdulkadir             | Nigeria       | Ministry of Finance  |
| 26. | Chika Okoh                     | Nigeria       | International Budget Partnership                           |
| 27. | Chinedu Bassey                 | Nigeria       | Nigeria Tax Justice and Governance Platform                |
| 28. | Gregory Asuquo                 | Nigeria       | Federal Inland Revenue Service                             |
| 29. | Hon. Abdullahi Salame Balarabe | Nigeria       | ECOWAS Parliament  |
| 30. | John Oyekuodi Ikata            | Nigeria       | Federal Inland Revenue Service                             |

|            |                          |              |   |
|------------|--------------------------|--------------|---|
| <b>31.</b> | Lucky Obodoekhe          | Nigeria      | Federal Inland Revenue Service                |
| <b>32.</b> | Mustapha Akaje           | Nigeria      | Federal Inland Revenue Service                |
| <b>33.</b> | Prince Ogba              | Nigeria      | Budget Office of the Federation               |
| <b>34.</b> | Silas H. Versila         | Nigeria      | Budget Office of the Federation               |
| <b>35.</b> | Timothy O. Usman         | Nigeria      | Federal Inland Revenue Service                |
| <b>36.</b> | Uwani Yilme              | Nigeria      | Federal Inland Revenue Service                |
| <b>37.</b> | Yusuf M. Kakshak         | Nigeria      | ECOWAS Parliament                             |
| <b>38.</b> | Abidoun Adeboye          | Nigeria      | WATAF   |
| <b>39.</b> | Abdoulaye Faye           | Senegal      | Direction Générale des Impôts et des Domaines |
| <b>40.</b> | Amadou Abdoulaye Badiane | Senegal      | Direction Générale des Impôts et des Domaines |
| <b>41.</b> | Sheku Kamara             | Sierra Leone | National Revenue Authority                    |
| <b>42.</b> | Amie Kolleh Jeng         | The Gambia   | Ministry of Finance and Economic Affairs      |
| <b>43.</b> | Hon. Fatou Cham          | The Gambia   | National Assembly                             |
| <b>44.</b> | Hon. Kebba K. Barrow     | The Gambia   | ECOWAS Parliament                             |
| <b>45.</b> | Samba Sallah             | The Gambia   | Gambia Revenue Authority                      |
| <b>46.</b> | Hon. Senanu Koku Alipui  | Togo         | ECOWAS Parliament                             |
| <b>47.</b> | Koffi Delalom Ahiakpor   | Togo         | Ministry of Finance                           |

# ANNEX 1: WORKSHOP AGENDA

## Day 1: Governance, Estimation, and Reporting of Tax Expenditures

- 08:30 – 09:00**     *Registration*
- 09:00 – 10:00**     **Welcome Address & Introduction**  
ATI, FIRS, ECOWAS, WATAF, ATAF & GTED team
- 10:00 – 11:20**     **Session 1** – A Governance Framework for Estimating, Reporting & Evaluating Tax Expenditures
- 11:20 – 11:45**     *Coffee Break*
- 11:45 – 13:15**     **Session 2** – Establishing a Benchmark
- 13:15 – 14:15**     *Lunch Break*
- 14:15 – 15:45**     **Session 3** – Estimating Revenue Forgone
- 15:45 – 16:10**     *Coffee Break*
- 16:10 – 17:30**     **Session 4** – Reporting on Tax Expenditures
- 17:30 – 18:45**     **Special Topical Session: Regional approaches and extractive industries**
- 18:45 – 20:00**     *Reception*

## Day 2: Tax Expenditure Evaluation and Reform

- 08:30 – 09:00**     *Arrival*
- 09:00 – 09:10**     **Welcome to Day 2 & Setting the Stage**
- 09:10 – 10:40**     **Session 5** – Ex-ante Assessment & Ex-post Evaluation of Tax Expenditures
- 10:40 – 11:00**     *Coffee Break*
- 11:00 – 12:30**     **Session 6** – Driving Tax Expenditure Reform
- 12:30 – 13:20**     **Closing Remarks** by ATI & GTED
- 13:20 – 14:30**     *Lunch & Depart*