

Session 7. Ex-Ante Assessment of Tax Expenditures. Practical Session

Case Study – Introduction of a Corporate Income Tax (CIT) credit

Based on the proposed policy change down here, and on the seven criteria discussed during the presentation, please provide a brief discussion of each of these criteria highlighting what, in your opinion, an ex-ante assessment of the proposed tax expenditure should cover.

Proposed Policy Change: Introduction of a 10% CIT credit (non-refundable) to corporations in respect of expenditures incurred in Tanzania for exploration and mine development.

1. **Relevance & Rationale:**

2. **Cost:**

3. **Efficiency**

a. **Alternatives:**

b. **Administrative & Compliance Costs:**

4. Impact & Evidence:

a. Effectiveness/Evidence:

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b. Affected Groups:

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5. Side effects or Externalities:

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6. Monitoring & Evaluation:

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7. Policy coherence:

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