

Regional Workshop on Tax Expenditures (Manila)

1-3 March 2023

**GTED** Global Tax  
Expenditures  
Database

# Worldwide State of Tax Expenditure Reporting

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# Introduction to GTED

“First global database covering the whole universe of tax expenditures”

## What data does the GTED gather?

1 **Official**

2 **Publicly-Available**

3 **Following Country-Specific Benchmarks**

## Scope of collected data:



**Types of Info:** Revenue Forgone, Tax Base, TE Type, Beneficiaries, Policy Objective, Legal Reference, etc.



**Period Covered:** 1990-Present



**Countries Covered:**

105 TE Reporting and 113 TE Non-Reporting

# Current Key GTED Statistics

**105**

Reporting countries

**113**

Non-reporting countries

**22,924**

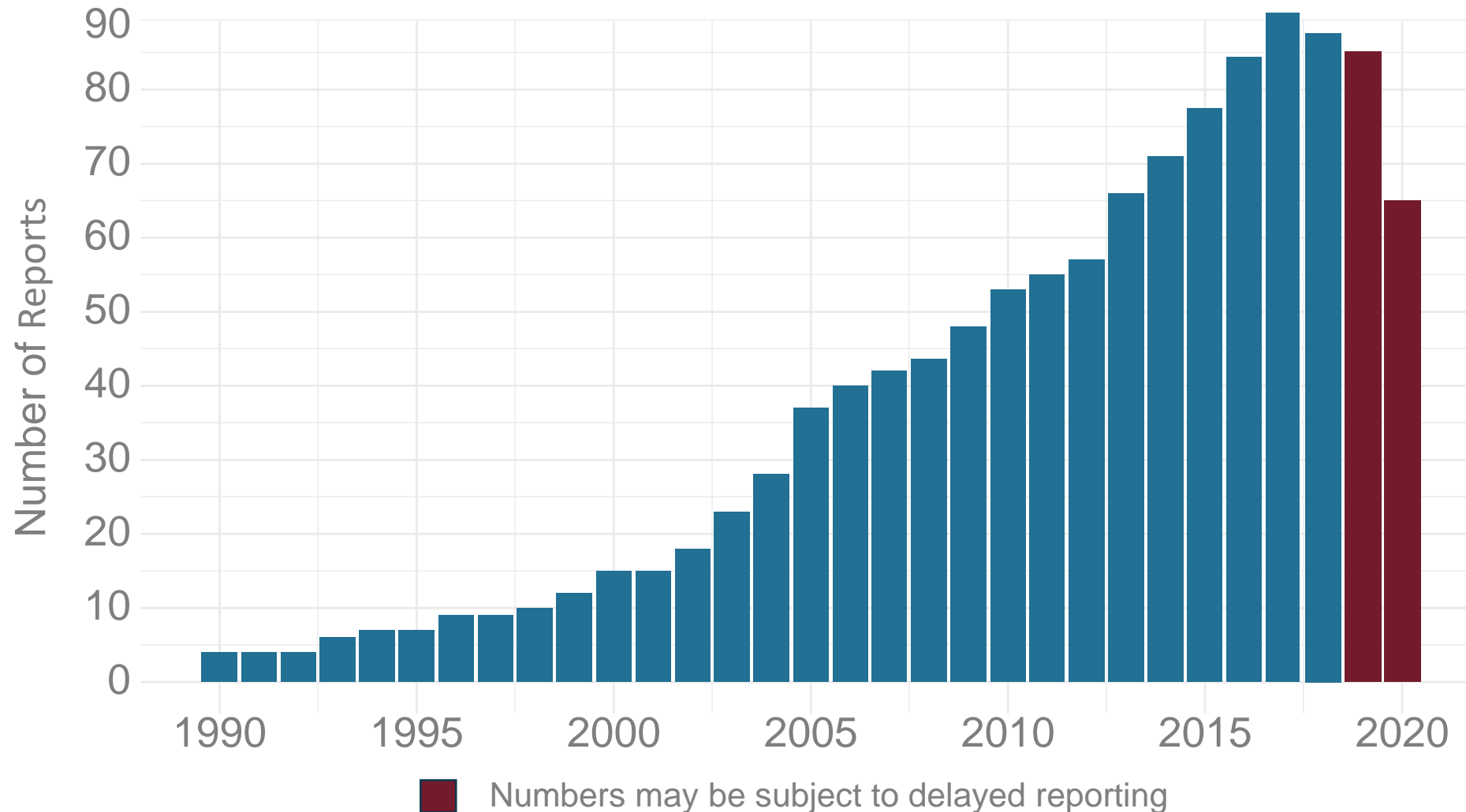
TE Provisions

**1,205**

Country-years

# Tax Expenditure Figures & Trends

# Increasing numbers of countries have been reporting on TEs since the 1990s



# The revenue forgone as a share of tax revenue large for low-income countries is large

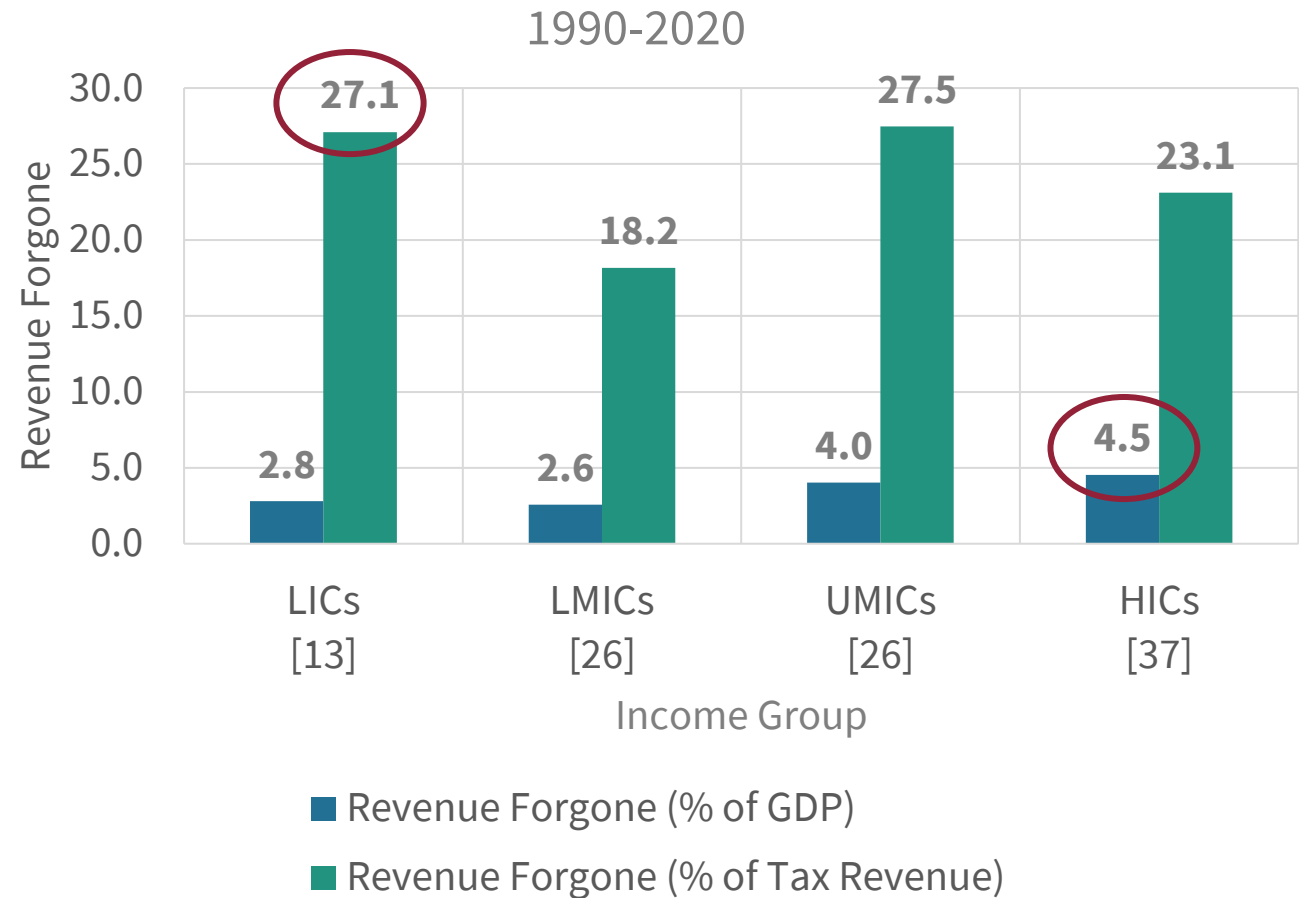
## Global revenue forgone averages

**3.7%**

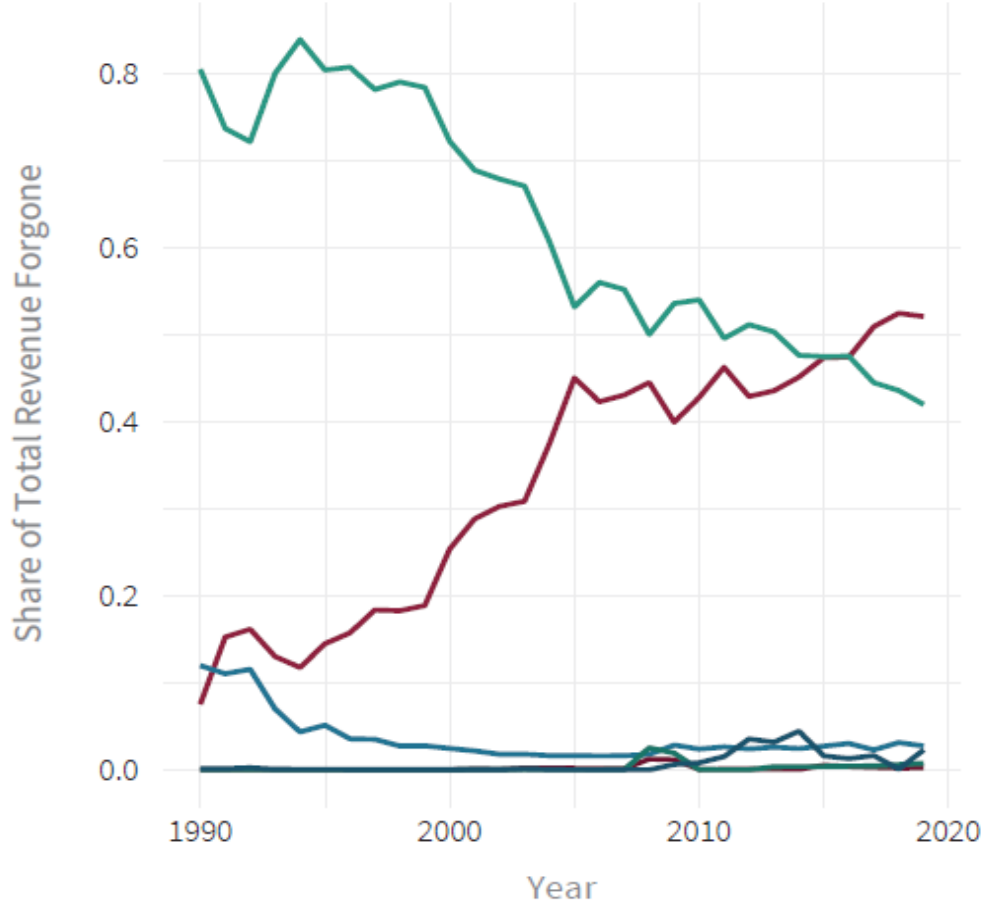
of GDP

**23.5%**

of tax revenue



# Global composition of tax expenditures changes over time



Share of RF from Taxes on Goods and Services: **HICs**

**37.0%**

of Total RF

Share of RF from Taxes on Goods and Services: **LICs and LMICs**

**77.8%**

of Total RF

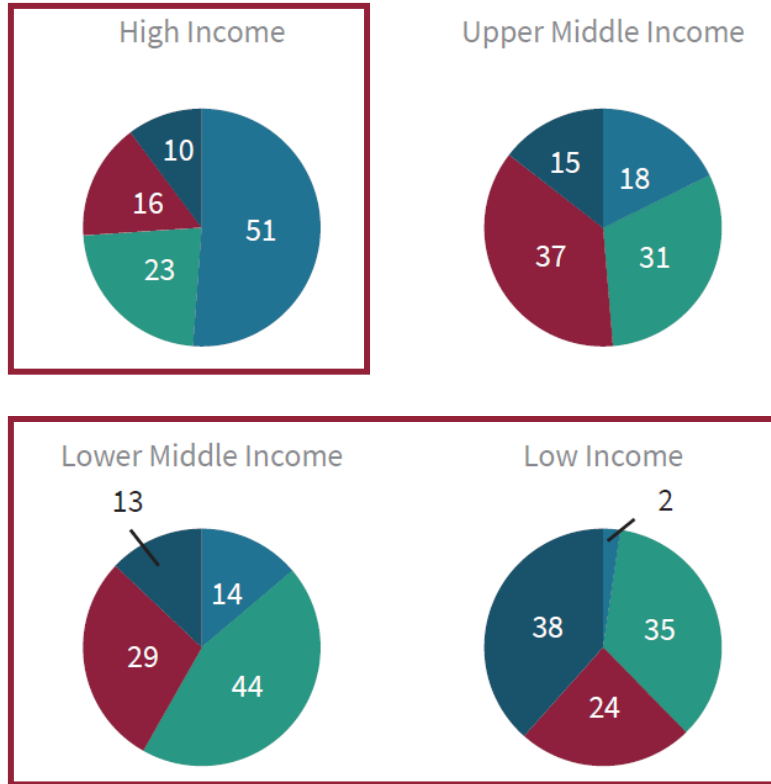
Note: Only provisions with revenue forgone estimates are included



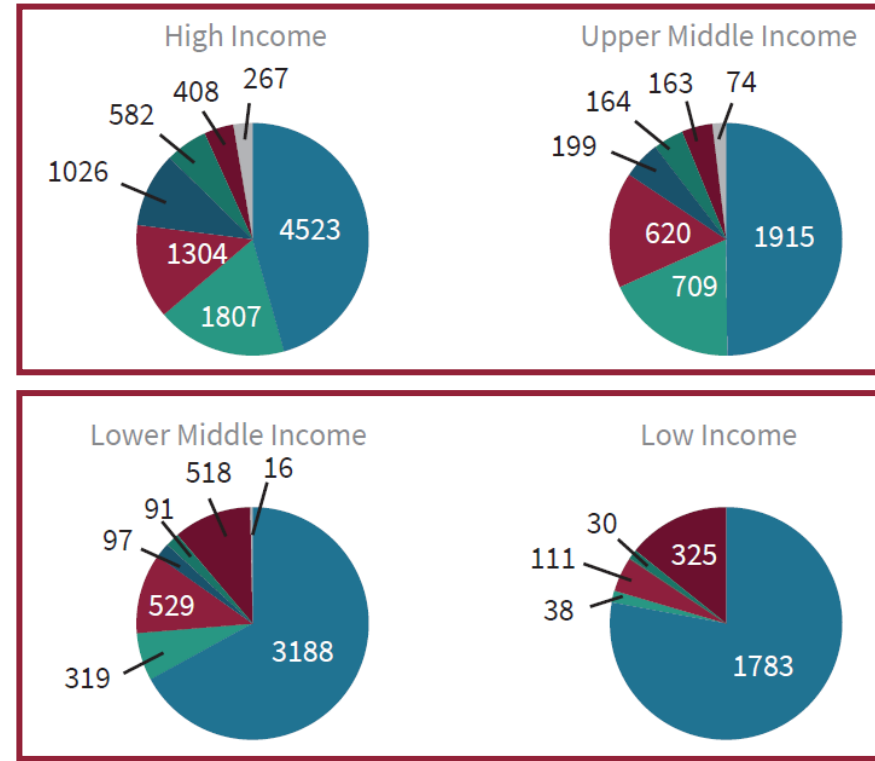
## Developed and developing countries use tax expenditures differently

Provisions (per cent / numbers) according to

Beneficiaries

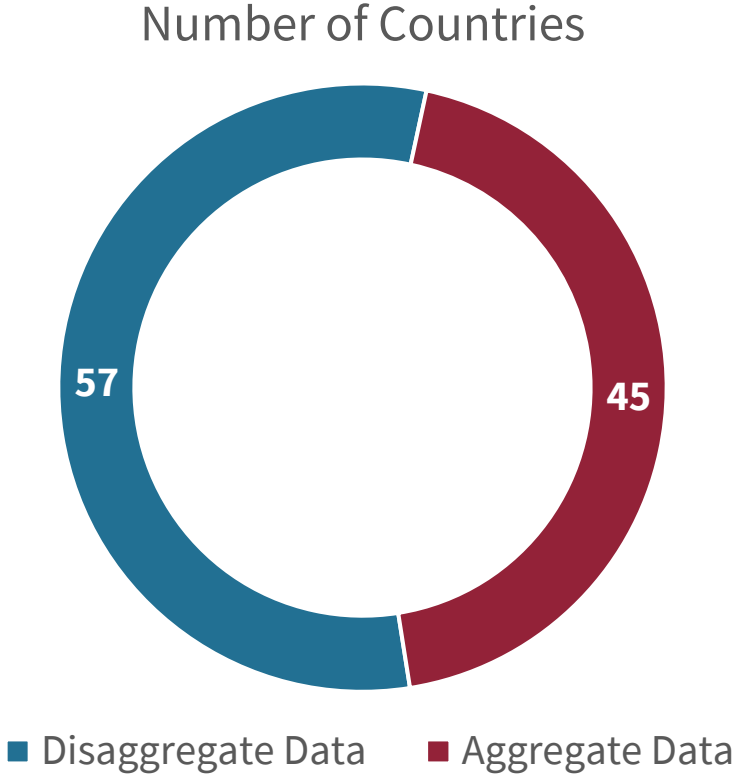
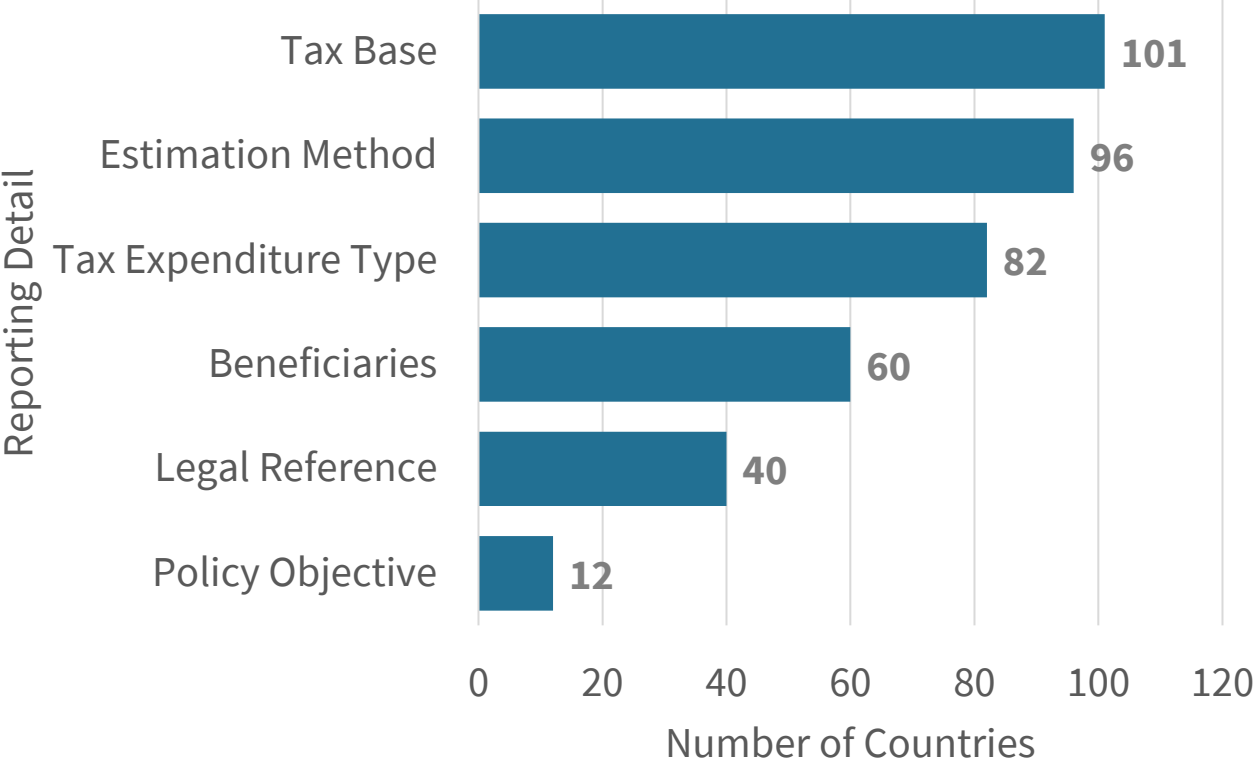


Types of Tax Expenditure

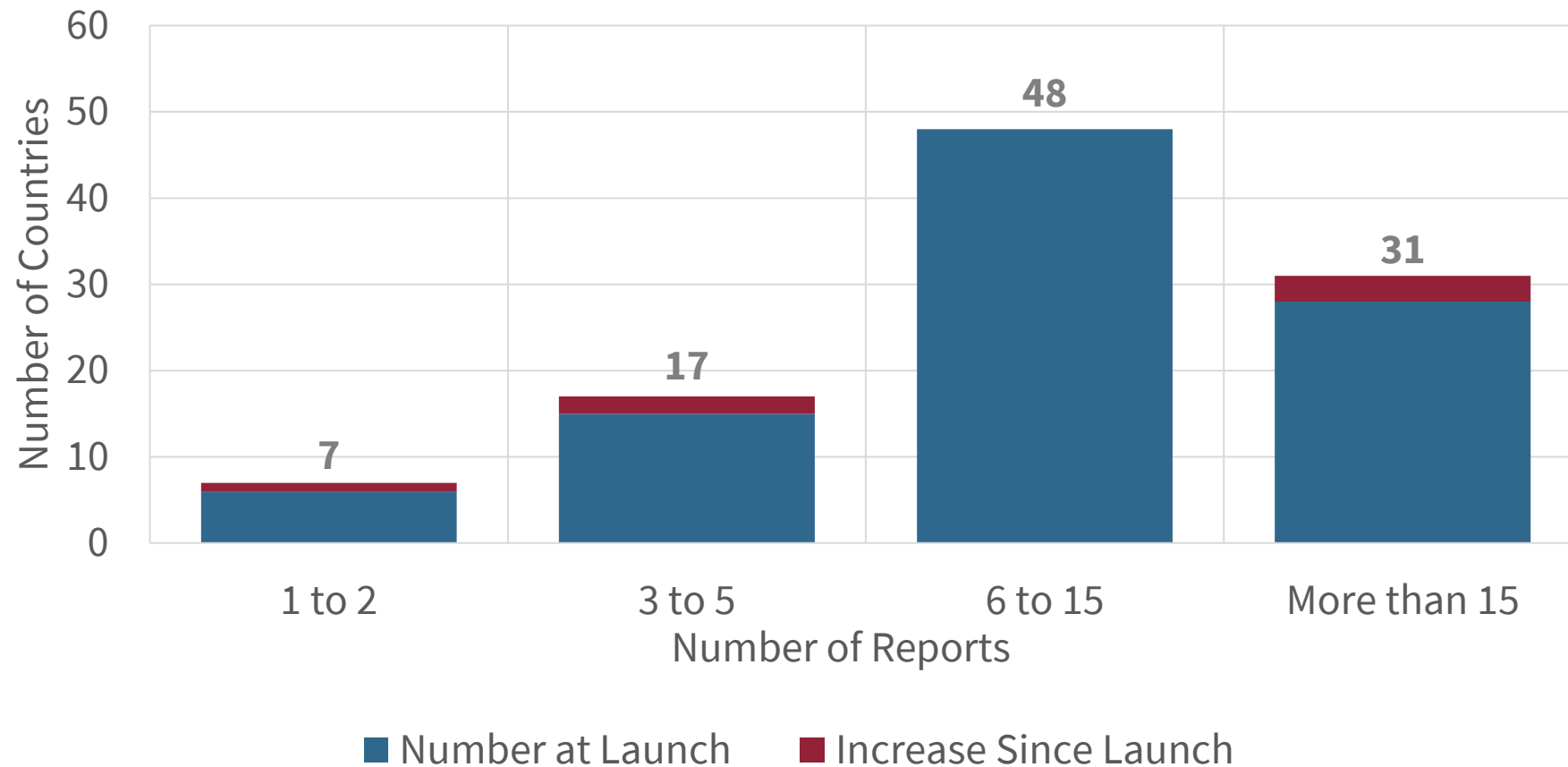


# Quality of TE Reporting

# Quality of reporting still needs improvement



# Many countries only have reported on TEs for a few years



# The variation in the quality of reporting is not a low-income country-specific issue

## 42 countries worldwide

publish reports with **provision-level** data on a **regular** basis, most of them members of the OECD or the EU

## 46 G20 and OECD countries

**3** do not publish any official tax expenditure information, and **11** only report aggregate estimates

## 27 EU member states

**3** do not report on tax expenditures at all, and **10** only provide aggregate information

## 70 Asia & Pacific countries

**49** do not report on tax expenditures, and only **11** report provision-level data regularly

# Thank you!

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