

Community of Practice on Tax Expenditures – A Joint Initiative by the ATI & the Tax Expenditures Lab

Fourth meeting - 3 April 2025 - 16:00 CET - Virtual | EN, ES

The ATI regional workshop series on tax expenditures (TEs), organised jointly with the Council on Economic Policies (CEP) and the German Institute for Development and Sustainability (IDOS) concluded with its last iteration in Kathmandu, Nepal, in May 2024. Between July 2022 and May 2024, six workshops were conducted across three regions (West Africa, East Africa, and Asia). The workshops invited officials from ministries of finance, revenue authorities, and parliaments. The primary objectives were to provide capacity building, facilitate knowledge transfer to ATI partner countries, and establish robust regional networks of TE experts.

By building on the momentum and vast interest communicated by the workshop participants, the main objective of this CoP is to provide all attendees from ATI partner countries as well as other interested parties a platform to continue engaging in discussions around TE estimation, evaluation, reporting, and reform. In doing so, the CoP aspires to leverage the collective expertise of its members to enhance TE governance across ministries of finance, revenue administrations, parliaments, and beyond.

Following the third session which focussed on the evaluation of tax expenditures, this fourth meeting will focus on „green“ tax expenditures. Specifically, the distributional impact of tax expenditures incentivising the adoption of clean energy technology will be explored. A mix of presentations by researchers and policymakers will identify common challenges and best practices.

Agenda - Fourth meeting: Green Tax Expenditures & Distributional Impacts

Time (CET)	Topic	Details	Responsible
16:00 – 16:05	<i>Welcome and introduction</i>	Welcome remarks and presentation of agenda	ATI Secretariat & Tax Expenditures Lab
16:05 – 16:25	<i>Distributional impact of green tax expenditures in the United States</i>	Presentation	Lucas W. Davis, University of California, Berkeley
16:25 - 16:45	<i>Environmental tax expenditures in Costa Rica</i>	Presentation	Juan Carlos Brenes Brenes, Ministry of Finance, Costa Rica
16:45 - 17:25	<i>Q&A and open discussion</i>	Questions to the presenters and general discussion	All
17:25 - 17:30	<i>Closing</i>	Summary and next steps	ATI Secretariat & Tax Expenditures Lab

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