

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

Second meeting - 3 December 2024 - 13:00 CET - Virtual | EN, FR

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. Over the span from July 2022 to 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.

After the first meeting provided a high-level overview over tax expenditures governance, featuring two compelling case studies from Liberia and Indonesia, the second session will focus on tax expenditures reporting. A mix of expert presentations and experiences from ATI partner countries will delve into best practices, lessons learnt, and common challenges.

## Agenda - Second meeting: Tax Expenditures Reporting

Time (CET)	Topic	Details	Responsible
13:00 – 13:05	<i>Welcome and introduction</i>	Welcome remarks and presentation of agenda	ATI Secretariat & Tax Expenditures Lab
13:05 – 13:30	<i>Global Tax Expenditures Transparency Index (GTETI) 1.1</i>	Presentation incl. Q&A	Lucas Millán-Narotzky, Council on Economic Policies
13:30 - 13:55	<i>Tax expenditure reporting in Benin</i>	Presentation incl. Q&A	Alban Romaric Alladaye, Direction Générale des Impôts
13:55 - 14:25	<i>Open discussion</i>	Room for general questions and discussion	All

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