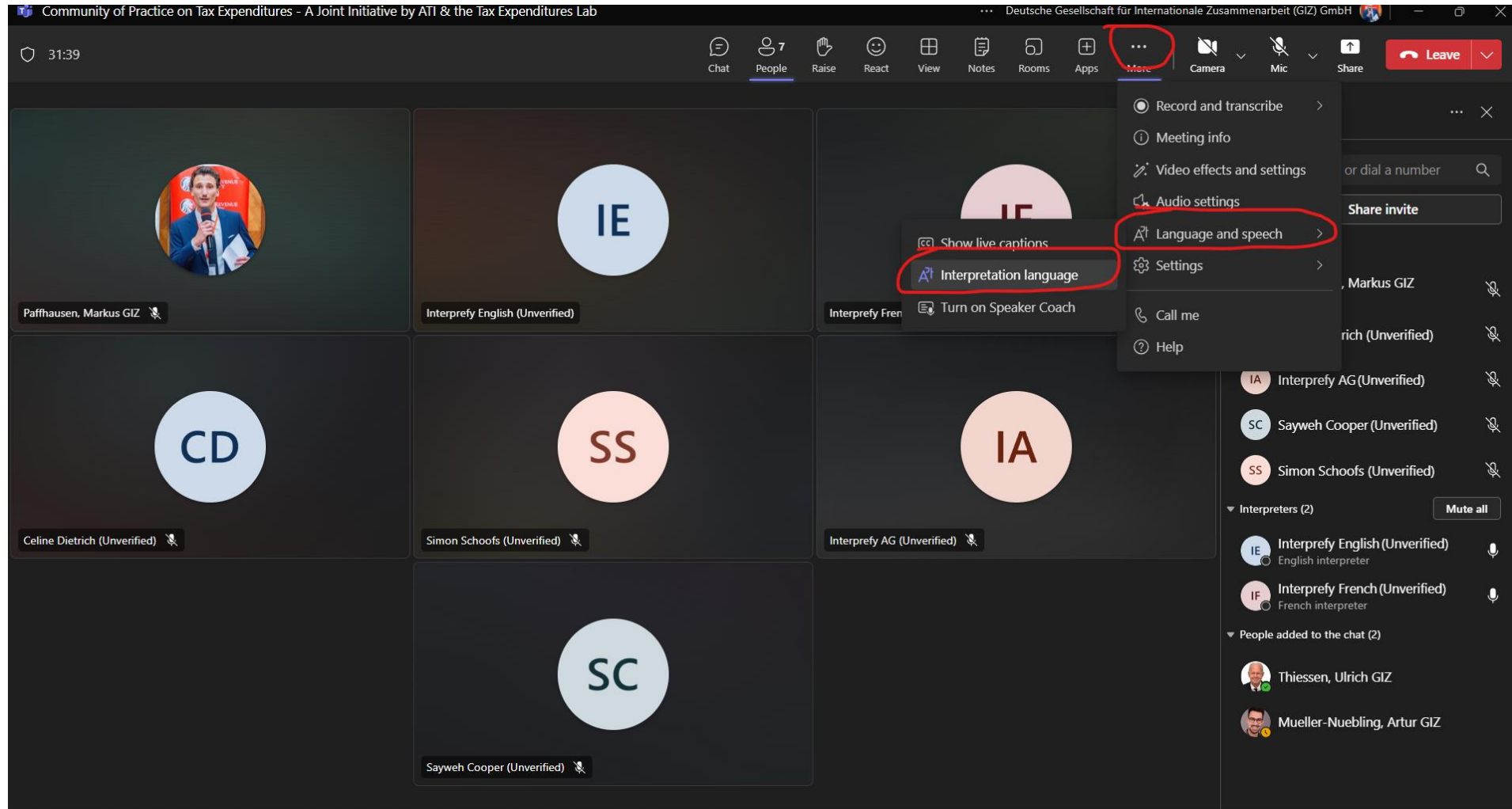


Global Minimum Tax & Tax Incentive Regimes

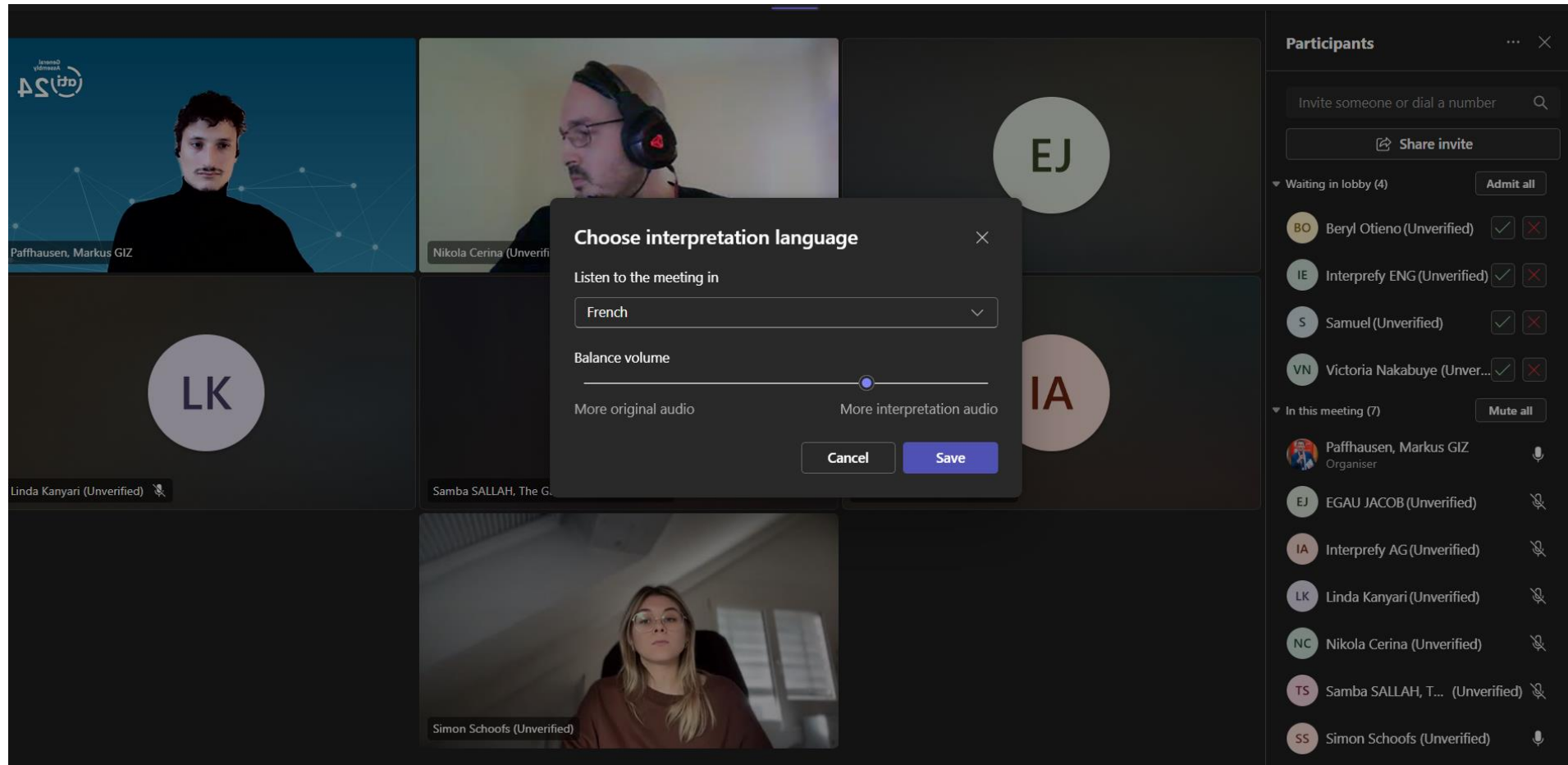
ATI & OECD Webinar – 28.11.2024

Interpretation



The screenshot displays a Microsoft Teams meeting interface. The title bar reads "Community of Practice on Tax Expenditures - A Joint Initiative by ATI & the Tax Expenditures Lab". The meeting is hosted by "Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH". The top toolbar includes icons for Chat, People (7), Raise, React, View, Notes, Rooms, Apps, and a "More" menu (three dots). The "More" menu is open, showing options: Record and transcribe, Meeting info, Video effects and settings, Audio settings, Language and speech, Settings, Call me, and Help. The "Language and speech" option is highlighted with a red circle, and its sub-menu is also open, showing "Show live captions" and "Interpretation language", both of which are also highlighted with red circles. The main meeting area shows a grid of participants: Markus GIZ (video on), Interprefy English (Unverified) (IE), Interprefy French (Unverified) (IF), Celine Dietrich (Unverified) (CD), Simon Schoofs (Unverified) (SS), Interprefy AG (Unverified) (IA), and Sayweh Cooper (Unverified) (SC). The right-hand sidebar shows a list of participants, including the interpreters (IE, IF) and other attendees (Thiessen, Ulrich GIZ; Mueller-Nuebling, Artur GIZ).

Interpretation



Choose interpretation language

Listen to the meeting in

French

Balance volume

More original audio More interpretation audio

Cancel Save

Participants

Invite someone or dial a number

Share invite

Waiting in lobby (4) Admit all

- BO Beryl Otieno (Unverified) ✓ ✗
- IE Interprefy ENG (Unverified) ✓ ✗
- S Samuel (Unverified) ✓ ✗
- VN Victoria Nakabuye (Unver... ✓ ✗

In this meeting (7) Mute all

- Paffhausen, Markus GIZ (Organiser) ✓ ✗
- EJ EGAU JACOB (Unverified) ✗
- IA Interprefy AG (Unverified) ✗
- LK Linda Kanyari (Unverified) ✗
- NC Nikola Cerina (Unverified) ✗
- TS Samba SALLAH, T... (Unverified) ✗
- SS Simon Schoofs (Unverified) ✓ ✗

Tax expenditures & incentives in the ATI



ATI Commitment 3

ATI members commit to apply coherent and coordinated policies that foster DRM and combat tax-related illicit financial flows (IFFs).

iii. 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.

Tax expenditures & incentives in the ATI



2022-2024: Six-part, regional workshop series across three regions (West Africa, East Africa, Asia) inviting MoFs, RA, MPs



Focussed on technical discussions around TE estimation, evaluation, reporting, and reform



Enabled overview of good practices and standards



Provided a platform for peer learning and exchange



Initiated and manifested regional networks of TE experts



2024: Community of Practice on Tax Expenditures initiated jointly with Council on Economic Policies and German Institute of Development and Sustainability

ATI & OECD Webinar series

Workshop I - 28 November:



Understanding the economic impact of GMT



How to assess tax incentives that might lead to top-up taxation



Weighing legislative options

Workshop II – 5 December:



In-depth technical discussion on quantitative estimates of Qualified Domestic Minimum Top-Up Taxes (QDMTT) revenues



Targeted to relevant data analytical and technical teams tasked with conducting revenue assessments



Most useful for governments with data team in place and access to some combination of digitised taxpayer records, firm financial statements, or CbCR data

Agenda

Time (CET)	Session
13:00-13:10	Welcome and introduction
13:10-13:25	Overview of the Global Minimum Tax, its economic impact & options for countries
13:25-13:50	Impact of GMT on tax incentives
13:50-14:00	Break
14:00-14:30	Estimating top-up revenue
14:30-15:00	Implementing the common approach
15:00-15:25	Q&A
15:25-15:30	Outlook & closure

Thank you!