

## Breakout Session

### “Tax certainty, tax incentives, tax exemptions: Attracting private sector investment”

15. June, 11.00 – 12.45

11.00 – 11.10

#### **Introduction**

Welcoming remarks, introduction to topics, structure, speakers

*Christian von Haldenwang*

11.10-11.55

#### **First block on tax certainty**

##### **Brief inputs** (5 minutes)

*Daniel Fehling (German Federal Ministry of Finance, BMF)*

*Nara Monkam (African Tax Administration Forum, ATAF)*

**Discussion** (30 minutes), three guiding questions:

- What does tax certainty mean to you? Is there a common understanding?
- Which factors do we need to take into account (domestic / international)
- What can international tax cooperation do to promote tax certainty?

11.55-12.40

#### **Second block on tax expenditure (tax incentives and exemptions)**

##### **Brief inputs** (5 minutes)

*Mark Hallerberg (Hertie School of Governance, Berlin)*

*Daniel Nuer (Ministry of Finance, Ghana)*

**Discussion** (30 minutes), three guiding questions:

- Are tax incentives an excellent way to throw public money out of the window or do they play a positive role for investment?
- Transparency: How much do we spend, and how? Do we know the amounts? Who has access to this information?
- What can international tax cooperation do to regulate tax expenditure?

12.40-12.45

#### **Summary of main findings**

*Christian von Haldenwang*

## 11.10-11.55 **First block on tax certainty**

**Discussion**, three guiding questions:

- What does tax certainty mean to you? Is there a common understanding?
- Which factors do we need to take into account (domestic / international)
- What can international tax cooperation do to promote tax certainty?

## 11.55-12.40 **Second block on tax expenditure (tax incentives and exemptions)**

**Discussion**, three guiding questions:

- Are tax incentives an excellent way to throw public money out of the window or do they play a positive role for investment?
- Transparency: How much do we spend, and how? Do we know the amounts? Who has access to this information?
- What can international tax cooperation do to regulate tax expenditure?