

Global Tax Expenditures Transparency Index
Launch Event and Conference
Zurich, 9-10 October 2023



Tracking Tax Expenditures: Findings from the GTED

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Key GTED figures

97

Countries with data

121

Non-reporting countries

20,807

TE provisions

102,756

Revenue forgone estimates

Key GTED figures

105⁺⁸

Countries with data

113⁻⁸

Non-reporting countries

25,208^{+4,401}

TE provisions

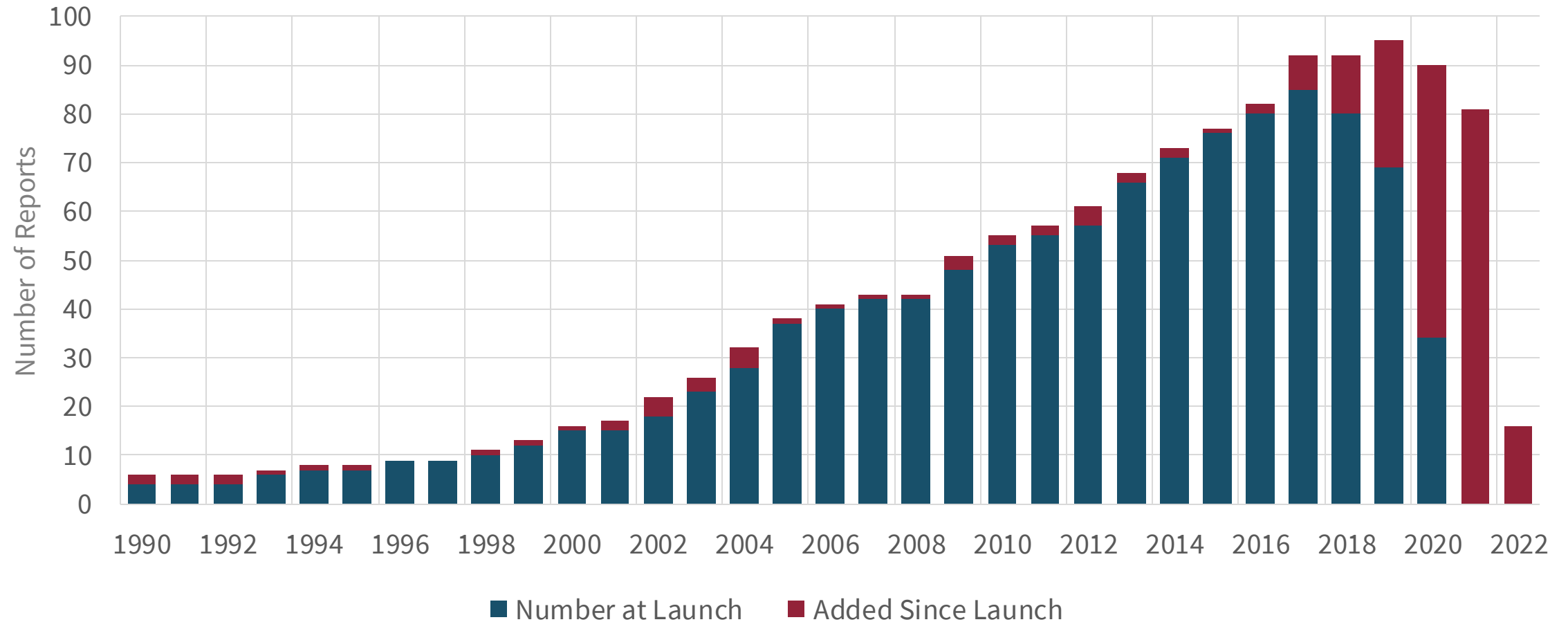
117,039^{+14,283}

Revenue forgone estimates

Trend of increased reporting continues



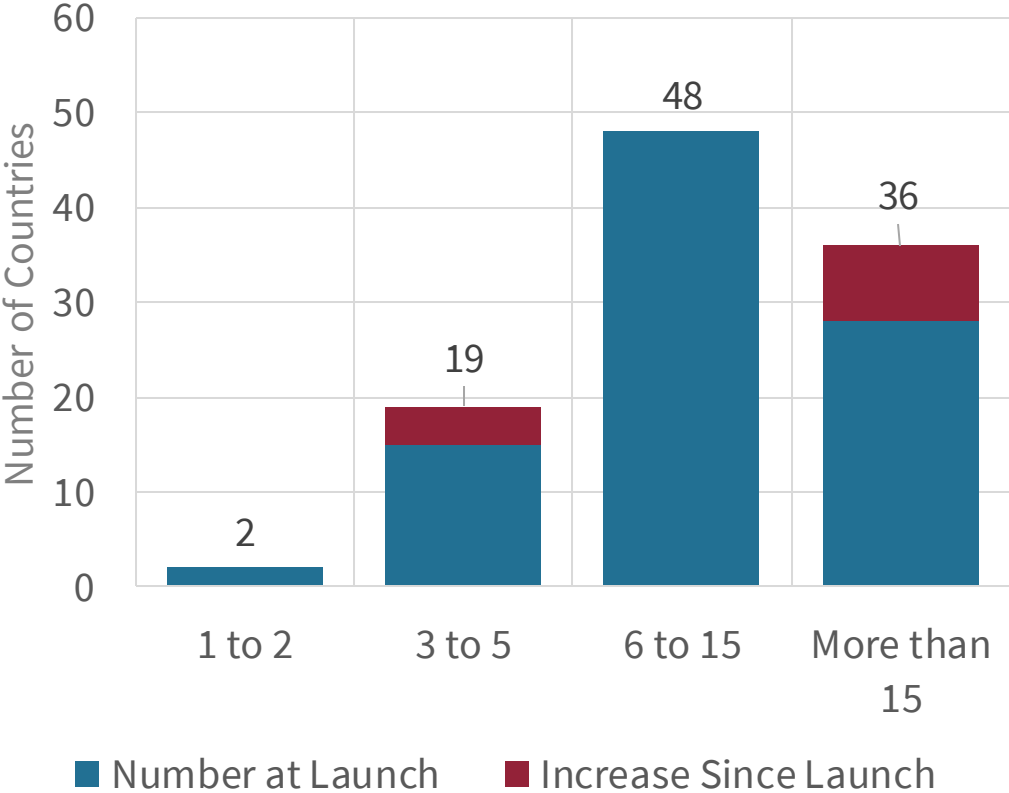
Yearly reporting



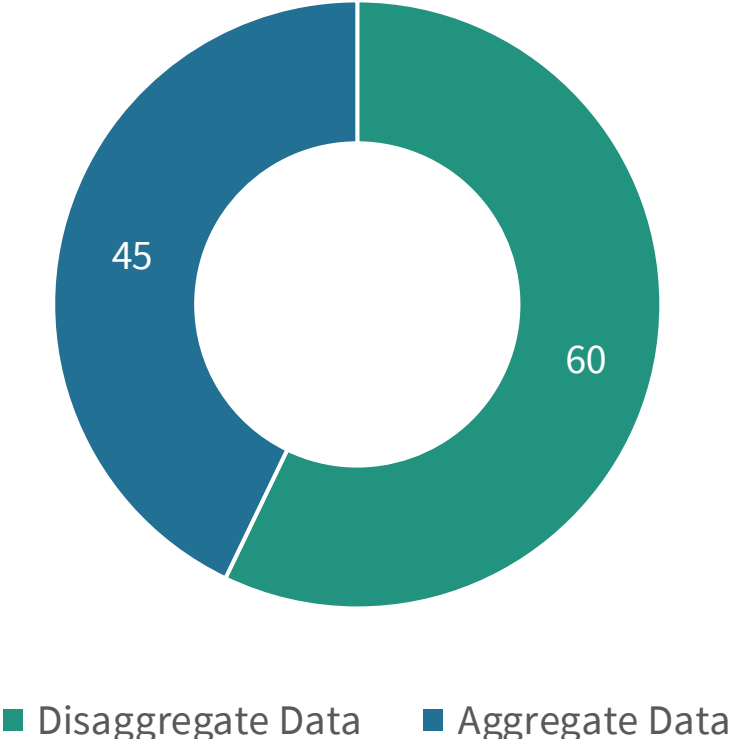
Comprehensiveness of data slowly improving



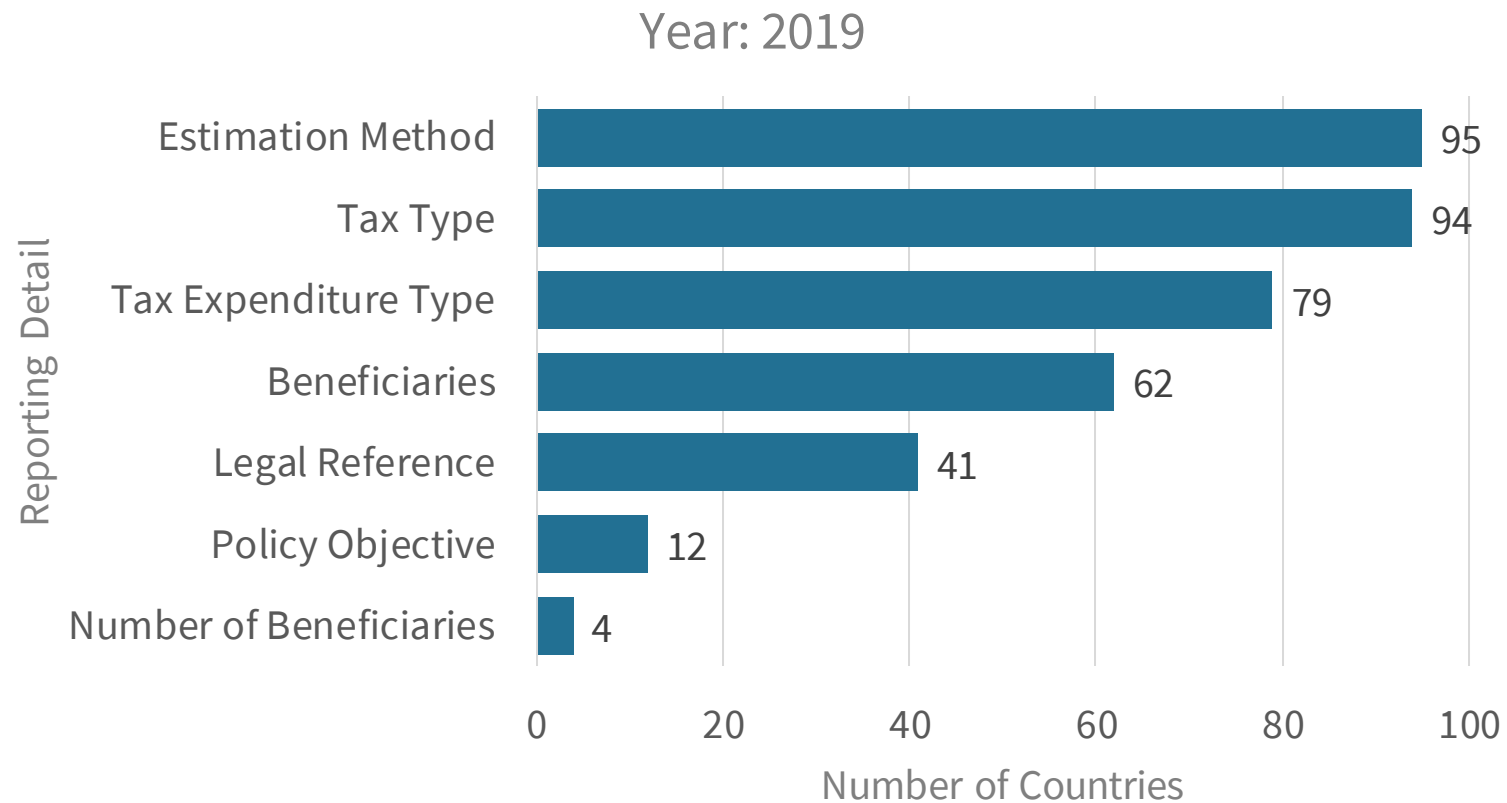
Number of Reports



Number of Countries



Key information still missing from many reports



NOTE: A country was coded as reporting data for a certain category when it provided details for provisions accounting for **75 percent or more** of total revenue forgone.

14 Countries did not release updated TE information in 2022



High Income Countries		
Denmark	Poland	
Upper Middle-Income Countries		
Albania	Costa Rica	El Salvador
El Salvador	N. Macedonia	Tonga
Low and Lower Middle-Income Countries		
Cameroon	Guinea	Lesotho
Nicaragua	Sri Lanka	Liberia

- Previously regular reporters
- Irregular reporters with multiple reports
- One-off reporters

The revenue forgone averages remain high



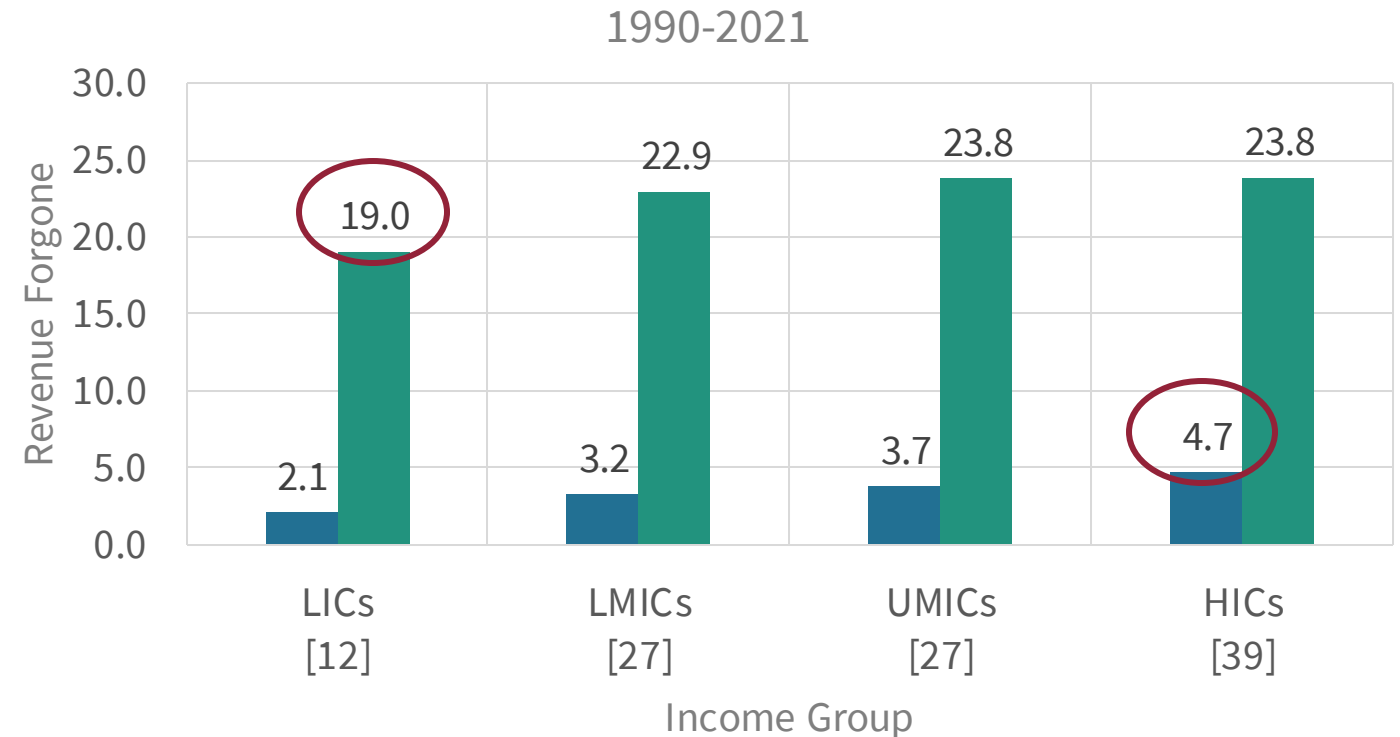
Global revenue forgone averages

3.8%

of GDP

23.0%

of tax revenue



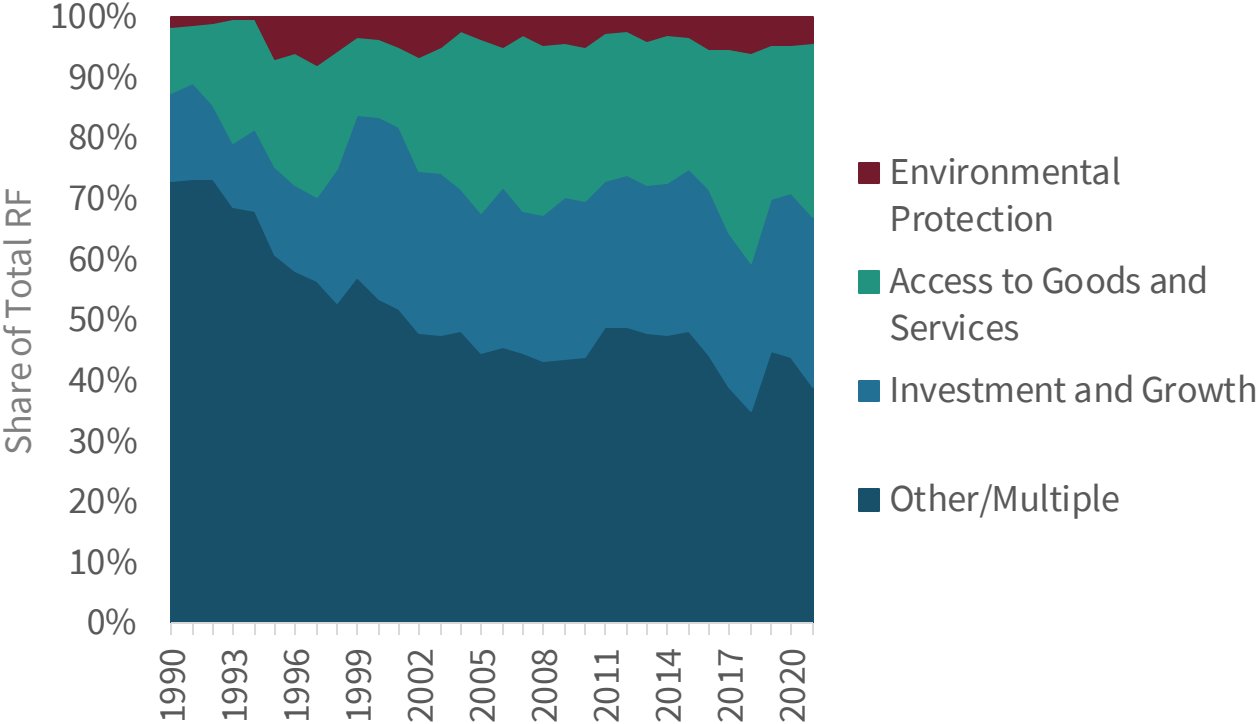
■ Revenue Forgone (% of GDP) ■ Revenue Forgone (% of Tax Revenue)

NOTE: Numbers in brackets indicate the **number of countries in each income group** with available TE data. Country classifications are based on the latest data by the World Bank. Revenue forgone estimates are **not fully comparable** across countries due to differences in benchmark tax systems.

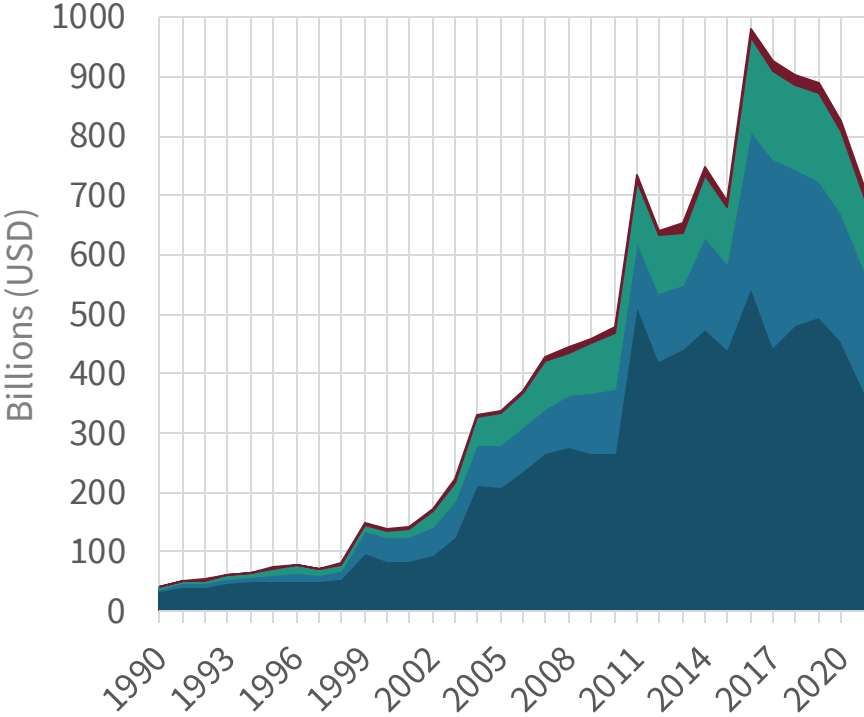
Economic and social objectives are almost equally split



Cross-country Averages

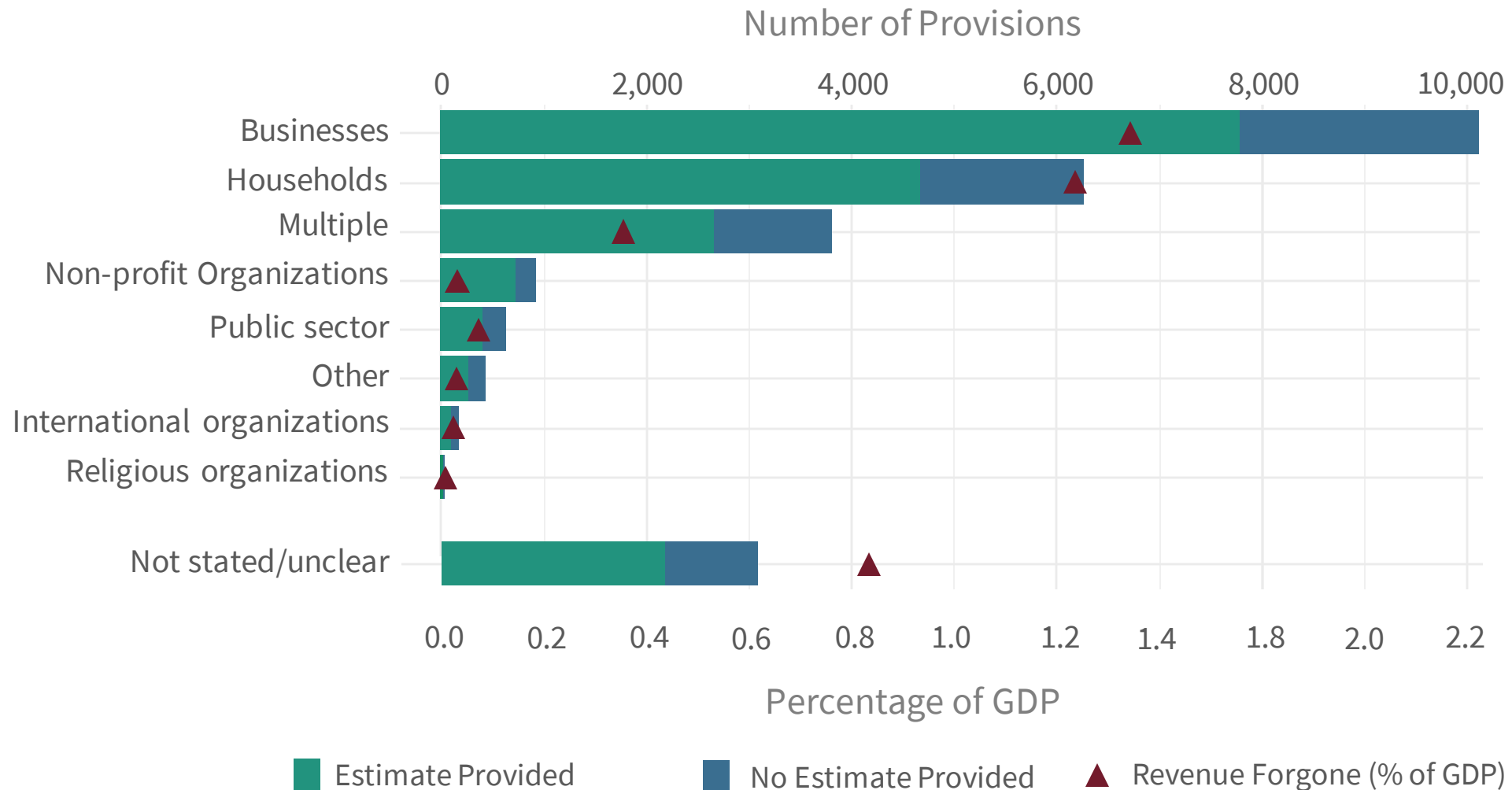


Global Revenue Forgone

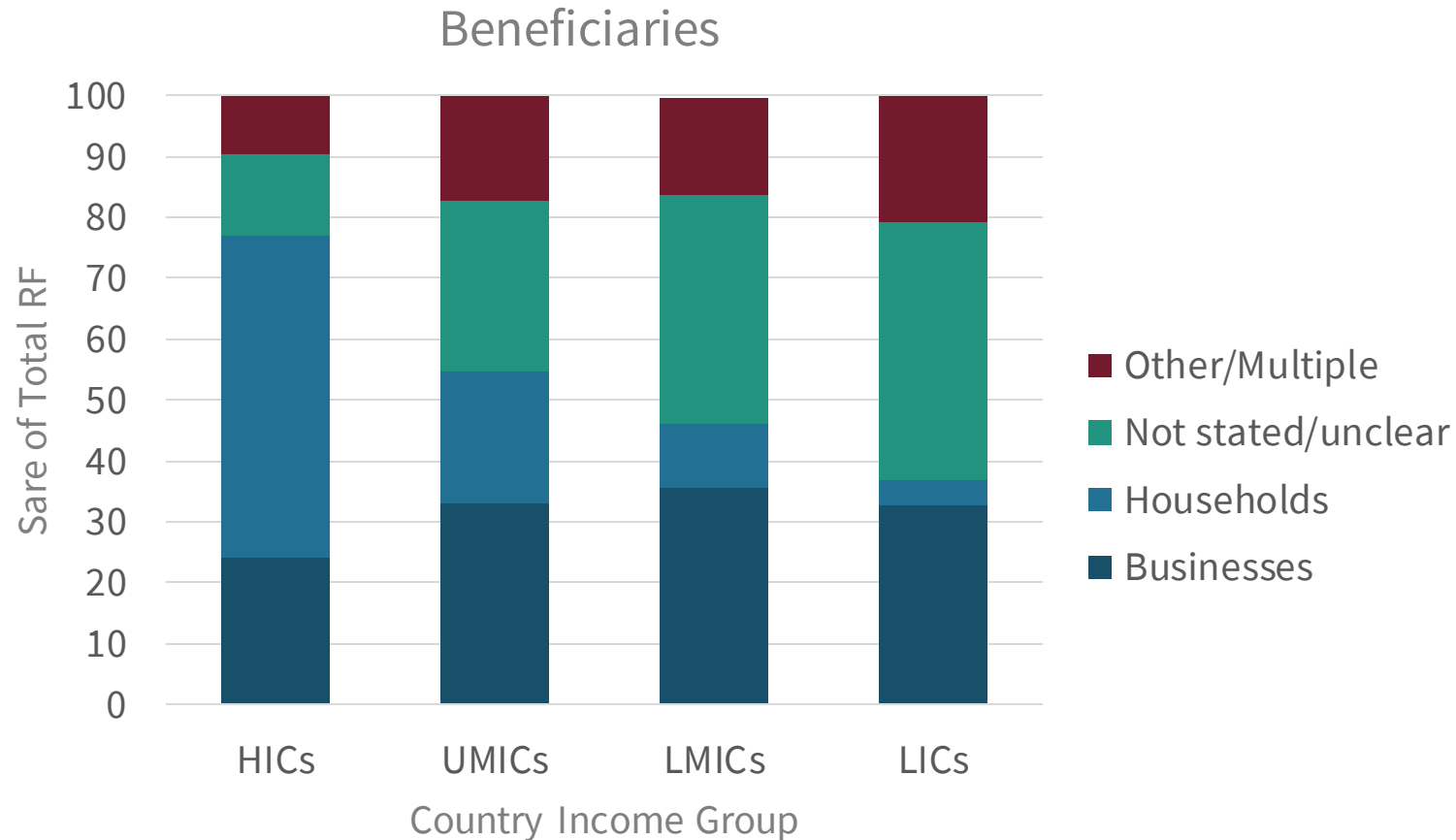


NOTE: All provisions that do not state a policy objective were excluded. The global revenue forgone is an unweighted sum of country figures using yearly exchange rates from local currencies to the US dollar.

Globally, TEs support businesses slightly more than households



But shares are vastly different for different groups of countries

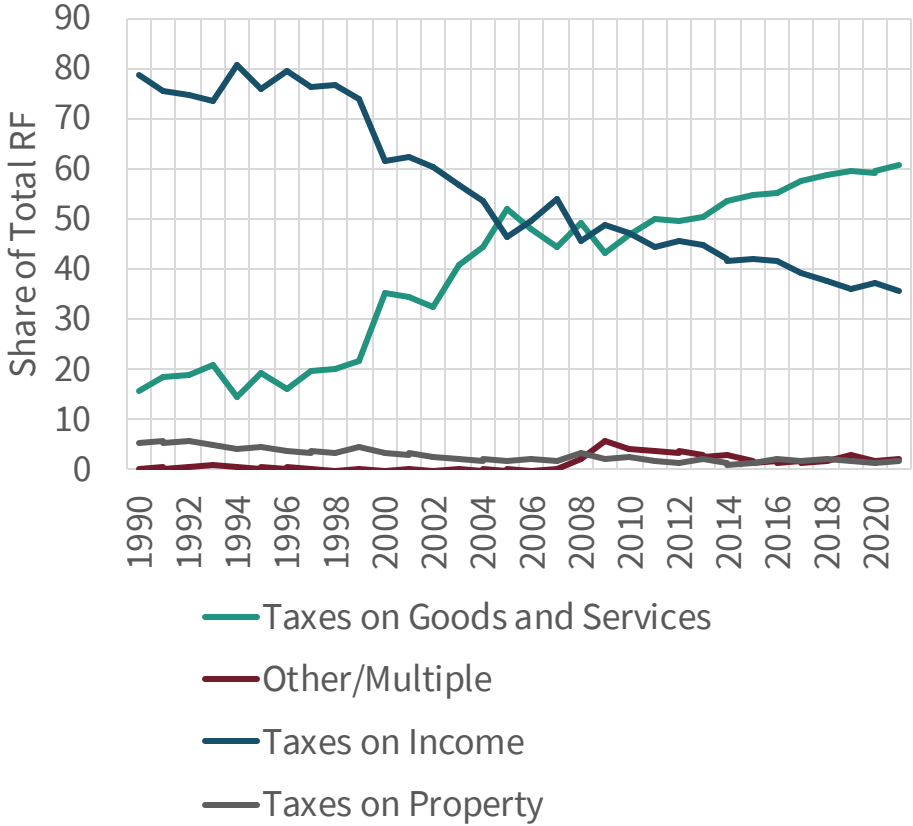


NOTE: For the share of total revenue forgone, we first calculated country averages across years and then the average across countries within each income group. Country classifications are based on the latest data by the World Bank.

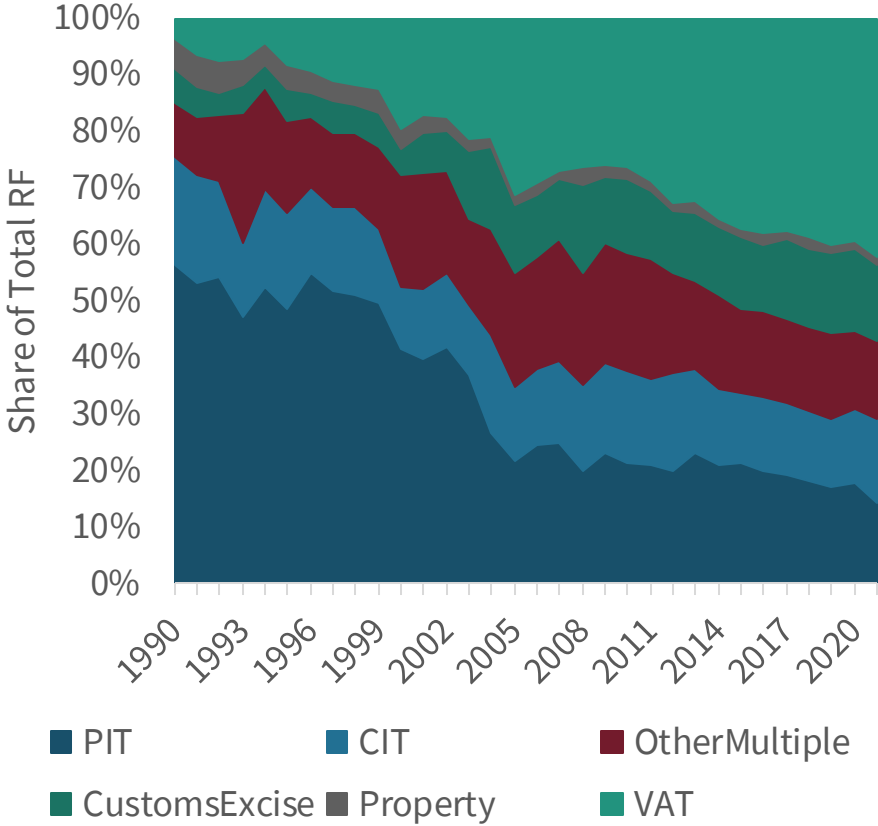
Income tax expenditures are becoming increasingly more popular



Consumption vs. Income taxes



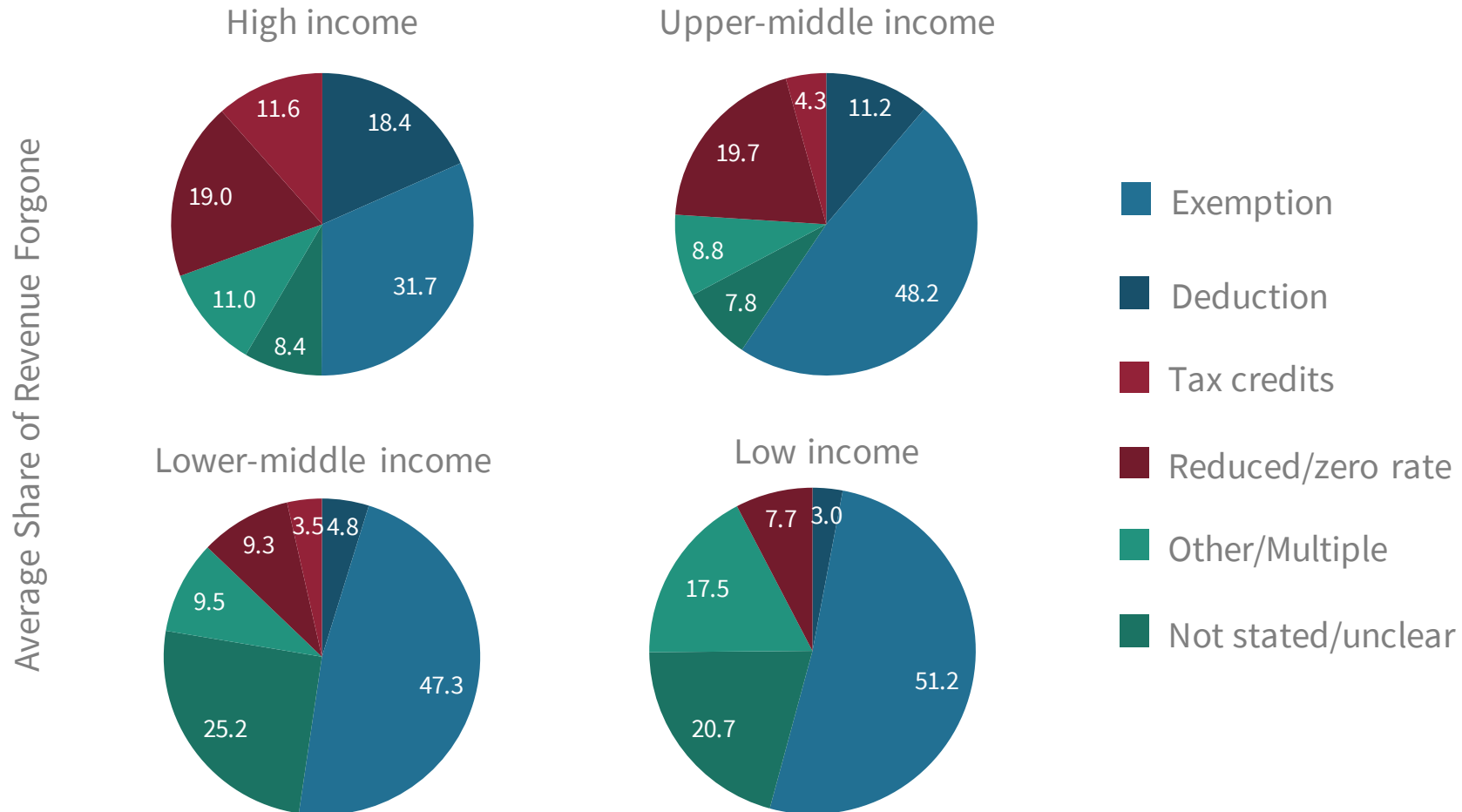
Drill-down into tax types



High income countries have the most diverse TE regimes



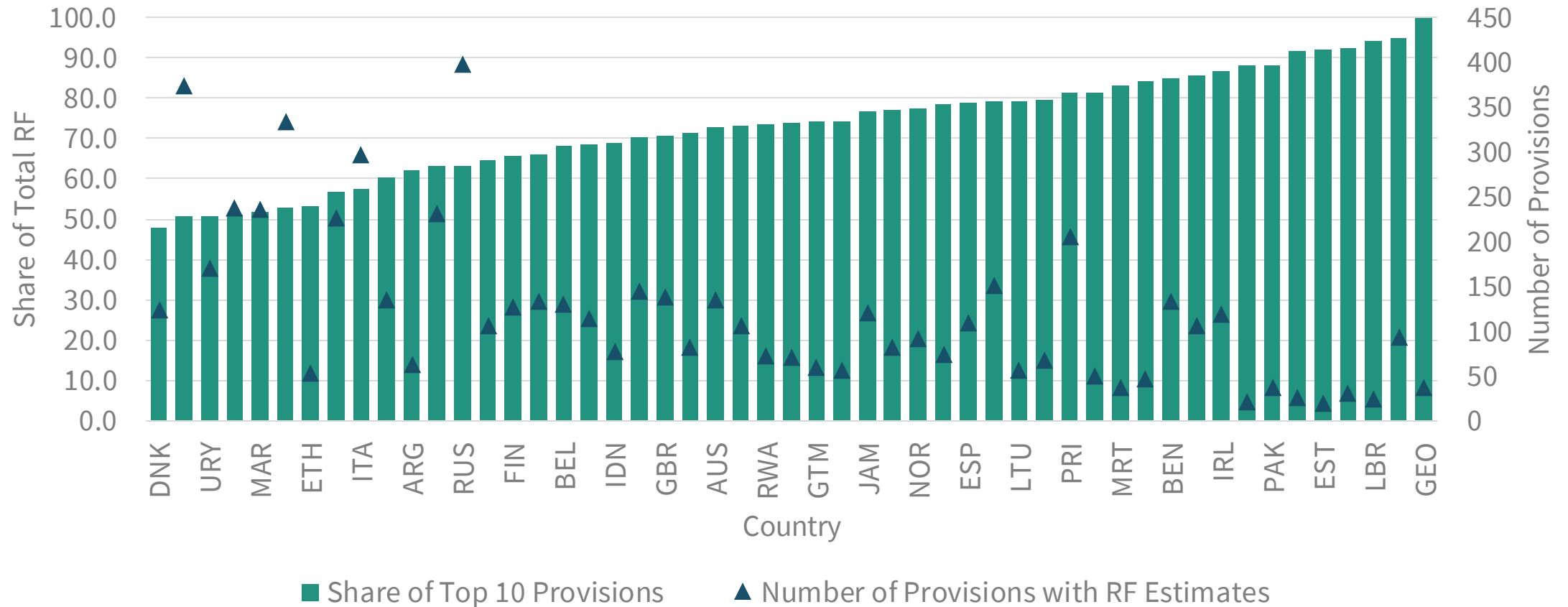
TE types



Most revenue forgone comes from a few provisions



Year: 2019



Transparency by itself is not enough

