

## MANAGING TAX INCENTIVES

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**PROPOSED DATES:** Jun 23-27, 2025

**TARGET GROUP** | Officials from revenue administrations and ministries of finance who work with different aspects of tax incentives administration.

**DESCRIPTION** | This 5-day workshop, delivered by the IMF's Fiscal Affairs Department (FAD) in cooperation with the Caucasus, Central Asia, and Mongolia Regional Capacity Development Center, addresses a range of issues related to the administration of tax investment incentives. The course is structured based on the new FAD Technical Note "Managing Tax Incentives in Developing Countries,". Participants will be trained on the essential elements for effectively managing tax incentives and exemptions, focusing on the critical role that revenue authorities must play in preventing abuses and revenue leakages. The course starts highlighting at least four enabling practices or approaches that facilitate adequate responses to tax incentive risks: i) integrated collaboration among all public bodies involved in managing tax incentives; ii) public awareness of the existence of tax incentives and their social benefits and costs; iii) clear and simple design and legislation of tax incentive policies; and iv) a modern compliance risk management framework. Then, the course presents elements for developing a risk differentiation framework for managing tax incentives risks. The course ends with the formulation of a risk-based compliance program for tax incentives, which should be viewed as a means to protect revenue bases rather than simply mobilizing additional resources encompassing a combination of supportive, preventative, and corrective actions. Participants are expected to actively contribute to presentations on country practices and exercises, with peer learning being a fundamental element of the workshop.

**OBJECTIVES** | Upon completion of this workshop, participants should be able to:

- Identify key enabling practices or approaches for an effective tax incentives management
- Understand the process for developing a risk differentiation framework for managing tax incentives risks.
- Formulate elements for a compliance program on tax incentives.

**LANGUAGE** | The workshop will be delivered in English language, with simultaneous interpretation to Russian.