

Global Tax Umbrella Program

GTP News

Welcome to the Holiday Edition of GTP News! The Global Tax Program is excited to share the latest highlights from the GTP-supported work and projects of the World Bank. For more information on the Global Tax Program, please visit [the GTP website](#) or contact us at Global_Tax_Program_Secretariat@worldbank.org.

Thank you for reading our newsletter in 2022 and we are wishing you happy holidays!

FEATURED NEWS



[The Global Tax Program FY22 Annual Progress Report](#), which was released in December 2022, provides an update on the progress of the activities undertaken by the Global Tax Umbrella Program (GTP Umbrella) from July 2021 to June 2022. By June 30, 2022, the GTP Domestic Resource Mobilization (DRM) Pillar portfolio included 51 operational grants (including closed activities) in 88 countries, of which 57 percent were directed to countries that are International Development Association (IDA)-eligible and 17 percent to Fragile and Conflict-Affected Situations (FCS). In FY22, project teams provided technical assistance to 65 countries. The GTP DRM Pillar was also extended from June 2024 to June 2028.



The GTP website is now updated with new webpages for three workstreams: [Environmental Tax](#), [Gender Equality & Tax Reform](#), and [Health Tax](#). Additionally, the [COVID-19 & GTP Fiscal Pillar](#) webpage now includes the latest developments from GTP support to World Bank projects in this area. All workstream webpages feature examples from country work and a list of World Bank resources, primarily funded by GTP, on the subject. Visit [our website](#) to explore more!



In this new blog, "[Health taxes for healthier populations: Cost-effective policy to save lives](#)", four Global Directors of the World Bank Group explain how the Global Tax Program's Health Tax Workstream brings together knowledge and expertise from across the bank's several global practices and units — covering Macroeconomics, Trade and Investment; Health, Nutrition and Population; Poverty and Equity; and Governance.



On November 7, 2022, the GTP Health Tax Workstream organized a series of hybrid learning events on the new book, "[Health Taxes: Policy and Practice](#)," in collaboration with WHO and Imperial College London. The first part of the event focused on select chapters on tax policy and tax administration considerations with relevant regional experiences. Following this event, World Bank experts had two roundtable discussions with authors on key considerations for sugar-sweetened beverages taxation and fiscal policies for healthier diets.



Climate-fiscal and development reforms entail implications for sectoral employment, jobs and workers. Analyzing such shifts in advance is key for policymakers to support 'just transitions.' **The Multi-Regional Input Output (MRIO) model**, now called 'MINDSET', which is being developed with contributions from the **World Bank's GTP Environmental Tax Workstream**, supported the analysis of sectoral employment effects of reforms in five Country Climate and Development Reports (CCDRs) ([Philippines](#), [Peru](#), [Pakistan](#), [Kazakhstan](#), [Bangladesh](#)). These results were also centrally featured in a recent synthesis report, "[Climate and Development: An Agenda for Action - Emerging Insights from World Bank Group 2021-22 Country Climate and Development Reports](#)" (see figure 13 in the report).

EVENTS & PROJECT UPDATES



On December 9, 2022, the GTP-supported World Bank work in Niger was highlighted at the *17th Annual World Customs Organization (WCO) PICARD Conference*. The panel on "A peek into data published by Customs organization: a first survey & policy implications" featured **the innovative revenue modeling approach being implemented in Niger** and its objectives. [Read more about the Niger project in this blog.](#)



Chile was one of the countries severely affected by COVID-19 in the Latin America and Caribbean region with an economic contraction of 6 percent in 2020. **The World Bank team, with support from the Global Tax Program's Fiscal Pillar, has been providing support to the country's tax reform efforts, including in the areas of environment, gender and health.** The recent progress of the GTP-supported World Bank work in Chile and South America was presented at the [11th Latin America and Caribbean Fiscal Policy Forum](#) on December 5-7, 2022.



GTP Health Tax Workstream organized a virtual learning event on "[Design and Impact of Sugar-Sweetened Beverage Taxes: The Case of South Africa](#)" on November 30, 2022. This event discussed and disseminated recent work from South African researchers and policymakers, who evaluated the impact of the tax with evidence on policy reformulation, implementation and tax administration.



With the support of the Global Tax Program, the World Bank's "**Somalia Customs Support Advisory Support and Analytics Project**" conducted capacity-building training for 64 revenue officials including 14 female officers in Addis Ababa on November 26 - 28 2022. Designed with the principle of the "whole of Somalia" approach, the training program aimed to strengthen the function-based capabilities of the Revenue Departments in Somalia. Read more about the training program in this new brief, "[Harmonizing domestic revenue mobilization reforms in Somalia.](#)"



The World Bank-UNODC Stolen Asset Recovery (StAR) Initiative and the Institute for Austrian and International Tax Law hosted a webinar on "Taxing Crime: A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes" on November 28, 2022. As part of the event, the **Global Tax Program-supported WB work on tax evasion** was presented at a panel on "**Fighting tax crime, money laundering and corruption: International partnerships and practical cases.**" At the panel, government officials from Kenya, Uganda and Mauritius discussed their efforts to mitigate tax evasion and crimes.



The Dominican Republic Tax Policy Project, supported by the World Bank Global Tax Program's Fiscal Pillar, aims to help the government identify fiscal risks and safeguard poorer households while promoting economic growth during the post-COVID-19 recovery. As part of the project, The World Bank modeling team provided the first training session in the Dominican Republic on November 21-25, 2022. Read more in this new brief on "[World Bank Global Tax Program Support to the Dominican Republic.](#)"



The first face-to-face workshop of the **East Africa Building Capacity to Fight Tax Evasion** Project, supported by GTP, took place in Nairobi, Kenya, on November 14-18, 2022. This workshop brought together tax investigators, financial intelligence unit analysts, anti-corruption prosecutors and road construction specialists from Kenya and Uganda. Participants worked on a complex practical exercise based on procurement fraud, corruption, tax fraud and money laundering case, exchanged experiences and developed new capacities to better prosecute financial crimes.



The **Ethiopia Technical Assistance to Support Data Collection and Policy Guidance on Taxation and Gender**, supported by the GTP Gender Equality and Tax Reform Workstream, presented [its recent research on gendered fiscal incidence analysis](#) at the 19th International Annual Conference on the Ethiopian Economy in Addis Ababa from July 22-23, 2022. Over 300 participants including policymakers and researchers participated in the conference organized by The Ethiopian Economic Association. In addition, [the Children and the Fiscal Space in Ethiopia study](#), produced by the project team, was presented at the 37th International Association for Research in Income and Wealth (IARIW) Conference in August 2022.



On December 13, 2022, the **GTP Health Tax team** joined the launch event of the WHO Manual on Sugar-Sweetened Beverage Taxation Policies to Promote Healthy Diets as a speaker. [The WHO Manual is a valuable resource, which can be accessed here.](#)



The General Directorate of Customs (GDC) in **Niger** in close collaboration with the Chamber of Commerce and Industry hosted the first ever **Customs and Enterprises Forum** in the country on September 27-28, 2022. The forum focused on how to promote trust and relationship between the customs and the economic operators for a competitive economy. The Ministry of Finance of Niger organized the forum with support of the World Bank under the Global Tax Program. [Read more about the forum here.](#)

RECENT PUBLICATIONS



In October 2021, a historic two-pillar agreement was reached among 137 countries of the OECD/G20 Inclusive Framework on BEPS, introducing a global minimum effective tax for MNEs (GMT). This new paper supported by GTP, [“The Global Minimum Tax: From Agreement to Implementation – Policy Considerations, Implementation Options, And Next Steps”](#), provides an overview of the core GMT rules, examines implementation by countries, evaluates the key policy considerations, and provides a framework for evaluation of the implementation options.



This OECD case study, [“Building strong tax foundations to enhance domestic resource mobilisation in Peru”](#) highlights the significant progress made by Peru to enhance domestic resource mobilization, through the implementation of international standards on transparency and exchange of information, as well as its willingness to address aggressive tax planning in transfer pricing and other BEPS related issues. The WB contributions to this project were supported by the Global Tax Program. The case study is also available in [French](#) and [Spanish](#).



The *Ethiopia Technical Assistance to Support Data Collection and Policy Guidance on Taxation and Gender Project*, which is funded by the World Bank's Global Tax Program, published the study on [“Gender norms, landholdership, and rural land use fee and agricultural income tax in Ethiopia”](#) in the Journal of Land Use Policy. The study assesses the gender implications of an area-based rural land use fee and agricultural income tax in Ethiopia. The paper was also presented at the International Association for Research in Income and Wealth (IARIW) Conference on “Measuring Income, Wealth and Wellbeing in Africa” that took place in Arusha, Tanzania, on November 11-13, 2022.



Domestic resource mobilization is a core priority of the sustainable development agenda for tax and customs administrations. To achieve meaningful and impactful goals, a comprehensive strategy must be defined, covering the regulatory, institutional, and operational aspects. This paper, “[Digital Transformation of Tax and Customs Administrations](#)”, provides a roadmap for policymakers and tax officials on how to incorporate and manage disruptive technologies into the process of building tax and customs administrations of tomorrow.



Health taxes can mobilize substantial additional revenue for governments to increase their developmental-related spending. In this blog, “[Smarter taxation to boost health and revenue outcomes](#)”, Marcello Estevao, Global Director, Macroeconomics, Trade and Investment, discusses how supporting health tax reforms can help countries improve health and revenue outcomes.

Additional resources can be accessed on [the Resources tab of the GTP Website](#).

WHAT'S COMING—STAY TUNED!



The GTP Health Tax Workstream will organize the second part of the learning event on [Health Taxes: Policy and Practice](#) in early 2023. The second event will focus on the measurement of health taxes, equity and the political economy of reform. Please stay tuned for more information!

BLOGS



- [Health taxes for healthier populations: Cost-effective policy to save lives](#) | December 2022
- [The urgent need for data to understand the link between taxation and women's economic empowerment](#) | October 2022
- [Smarter taxation can help boost government revenue and health outcomes](#) | August 2022
- [Customs reforms help Somalia increase tax revenue despite COVID-19 and fragility](#) | July 2022
- [A new approach to customs reform in Niger: Positive results based on data science and innovative technologies](#) | July 2022
- [Gender differences in taxation: Why do they matter?](#) | July 2022

HAPPY HOLIDAYS

From The Global Tax Program

ABOUT THE GLOBAL TAX PROGRAM

The Global Tax Program (GTP) supports developing countries in domestic resource mobilization. The GTP Multi Donor Trust Fund is generously supported by the governments of Australia, Denmark, France, Japan, Luxembourg, the Netherlands, Norway, Switzerland, the United Kingdom, and Bloomberg Philanthropies. For questions, please contact us at

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