



REPORT

Improving the use of investment incentives in the MED region

1-2 July 2019
Amman, Jordan

This report contains the summary discussions, agenda, list of participants, evaluation and presentations of the regional seminar on “Improving the use of investment incentives in the MED region” held in Amman on 1-2 July 2019.



**PROGRAMME
ON PROMOTING INVESTMENT
in the Mediterranean**

Report



**EU-OECD PROGRAMME ON
PROMOTING INVESTMENT
in the Mediterranean**

Context and participants

The EU-OECD Programme on Promoting Investment in the Mediterranean – which aims to support the implementation of sound investment policies and effective institutions in the Southern Mediterranean (MED) – held a two-day regional seminar on 1-2 July 2019 on “Improving the use of investment incentives in the MED region”.

The objectives of this 9th regional seminar of the Programme were to explore the use of tax and financial incentives to attract investment in the region, their effectiveness at achieving their stated goals, and their potential adverse effects. Sessions focused on the benefits and costs of tax incentives, governance and institutional co-ordination in administering incentives to investors, and best practices for reporting on and monitoring their use. The seminar also explored the particularities of tax incentives granted to extractive industries. Each MED country was invited to present an example of how it uses investment incentives. In peer-learning discussions, experts, practitioners and senior policymakers from OECD countries (France and USA), Indonesia, Turkey and the Democratic Republic of the Congo shared challenges and experiences in using and reforming investment incentives. The event also facilitated inter-governmental dialogue between, notably, Investment Promotion Agencies and Ministries of Finance, and benefited from high-level participation, including the Moroccan Secretary of State for Investment and the Acting Chairman of the Jordan Investment Commission.

90 participants attended the seminar (see the list in Annex B), including:

- Government officials from investment promotion agencies; economic zones; and ministries of investment, finance, trade and industry and foreign affairs from the eight beneficiary economies of the Programme (Algeria, Egypt, Jordan, Libya, Lebanon, Morocco, Palestinian Authority, and Tunisia);
- Government representatives from the investment promotion agency of Turkey, ministry of finance of Indonesia, and tax department of the Democratic Republic of the Congo;
- Representatives from international organisations (EU, UNIDO, Agadir Technical Unit) and OECD experts from the Investment Division, the Tax Policy and Statistics Division, the Environmental Performance and Information Division and the Middle East and Africa Division;
- Private sector representatives from the region and academia.

To inform the discussions, the OECD prepared a comprehensive [background note mapping investment incentives in the MED region](#), including the types of instruments used and the extent to which they target certain sectors, activities and locations.

The event benefitted from good press and social media coverage. Local TV was present during the opening and the Jordan Times published an article promoting the seminar.

Discussions

Main themes

Governments widely use tax and financial incentives to attract private investment and direct it into certain sectors, activities and locations. Yet economic studies suggest that tax incentives to firms are often not the determining factor for their investment decisions. Revenue forgone to the government make such incentives costly, raising questions about whether fiscal incentives are necessary to attract investment and advance policy goals, and if their benefits outweigh their costs. Over the course of two days, participants debated these questions at length. Senior policy-makers and practitioners from the region and peer countries shared the types of tax and financial incentives they grant to investors, how they monitor the costs of incentives and their effectiveness at achieving stated goals, and recent reforms to incentive policies. The diversity of the regimes was exemplified by the MED countries' presentations.

One main theme that emerged is the difficulty policy-makers face in evaluating if an incentive is achieving its aims. Representatives from Investment Promotion Agencies and Ministries of Finance at times had different views on whether incentives were effective. Several delegates argued for the

social and economic benefits of tax incentives, but there was broad agreement that the benefits of incentives should be balanced with an understanding of their costs. Participants also stressed the importance of co-ordinating across government agencies responsible for granting incentives to investors. OECD expert in tax policy highlighted that reporting on and monitoring the use of incentives can support the evaluation of tax incentive effectiveness (which incentives contribute to attracting investment and which are redundant?) and efficiency and create transparency, e.g. by highlighting revenue costs to the government. This information can help governments conduct informed cost-benefit analysis.

Crucially, there was consensus that tax incentives are only one tool available to policy-makers as they seek to attract investment. The wider investment climate is central to investors' decisions to enter a market. Reforms to incentive policies should therefore consider the wider investment climate and economic and social development goals of investment.

Session summaries

H.E. Fareedon Hartoqa, Acting Chairman of the Jordan Investment Commission, and Othman El Ferdaous, Morocco's Secretary of State in charge of Investment at the Ministry of Industry, Investment, Trade and the Digital Economy, delivered **opening remarks**, alongside Sirpa Tulla, Head of Economic Cooperation at the EU Delegation to Jordan, and the OECD. Mr. Hartoqa stressed the importance of addressing the subject in a regional forum, in order to learn from shared experiences and increase co-operation, avoiding a race-to-the-bottom of tax benefits. Secretary of State El Ferdaous shared reforms Morocco has made to their incentive policies and the challenges countries face in assessing the direct and indirect effects of tax incentives. Countries can only improve what they can measure, he noted, highlighting the importance of improving data collection on incentives. Ms. Tulla added on the importance of understanding if incentives are producing desired outcomes or encouraging harmful tax competition. She also commented on the timeliness of the seminar, as the Jordanian government is currently discussing reforms to their incentive policies. She praised the expertise and convening power of the OECD.

In the **first session**, the OECD presented an overview of the **main advantages and disadvantages of tax incentives**. While incentives can be effective at bringing in investment, they might attract little *additional* investment; often incentives benefit firms that would have entered a market even without the incentive creating windfall profits to those firms and forgone revenue to the government without an additional benefit to the country. In many cases, the costs of tax incentives exceed the benefits. These include costs in terms of revenue forgone, compliance and administrative costs, and cost of a distorted resource allocation or unequal treatment of tax payers. This is particularly important as the costs associated with tax incentives are less transparent (e.g. compared to direct budgetary measures), which reduces accountability and makes them hard to reform once implemented, but policies must be analysed on a case-by-case basis.

The OECD also presented the main findings of the background note *Investment Incentives in the MED Region*. The note details original research mapping the types of incentives used in the region, the extent to which they target certain sectors, activities and locations, and authorities' discretion in granting them. Across the region, most incentives seek to direct investment into under-developed regions, economic zones, export-oriented activities, and the agricultural, industrial and tourism sectors. While several MED governments have taken steps to reform their incentive policies, tax holidays remain prevalent, generous (in many cases permanent), and often easy for firms to receive.

Session two took a closer look at **the analysis of benefits and costs of tax incentives**. The OECD presented a framework for how to assess the effectiveness of incentives to attract *additional* investment as well as their revenue costs, and presented the OECD Effective Tax Rate Model as a

tool to summarise country-specific corporate tax rules and compare the effect of tax provisions (including tax incentives) on investment incentives. Both sessions prompted an engaging discussion among participants on what the goals of incentives are. Assessing the costs of incentives based on their costs to the state budget may yield different results than an assessment of their socio-economic impact. Participants pointed to the challenges of reforming existing incentives. One suggestion was that a historically low tax-to-GDP ratio in the region is one of the reasons authorities grant incentives on an ad-hoc basis to investors. This has contributed, in some cases, to an unco-ordinated incentive policy, spread out over many laws, decrees and agencies.

Session three explored **governance and institutional co-ordination of investment incentives**, encouraging a dialogue between different institutional actors involved in deciding, implementing and administering investment incentives. In a panel discussion, Ellen Harpel of the Centre for Regional Analysis at the Schar School of Policy and Government at George Mason University discussed the importance of transparency and communication across agencies in all stages of the investment incentive process. Ali Hammad, an independent consultant with experience at the ministries of finance of Egypt and Kuwait, presented the complex picture of agencies involved in administering tax incentives in both countries. Often, ministries of finance and investment, as well as economic zone authorities, all have the power to grant incentives, making it difficult to co-ordinate and oversee incentive policies. This also creates opportunities for companies to try to negotiate better deals between agencies.

Samet Akyuz of the Turkish Investment Office complimented the discussions by speaking on the co-ordination role IPAs can have in administering incentives. IPAs that do not themselves grant incentives can act as a bridge between investors and the many authorities in charge of authorising them. IPAs can also help improve incentive policies by communicating the challenges investors face, helping policy-makers develop targeted incentive programmes. The presentations prompted a rich discussion about mechanisms governments have put in place to facilitate co-ordination, and the benefits and shortfalls of these approaches. For example, while several countries have ministerial-level committees on investment incentives, some participants argued in favour of establishing committees at a lower hierarchical level, with technical experts from various agencies.

Session four examined the use and challenges of incentives in one specific industry relevant to the MED region, the **extractive sector**. Alain Charlet, an independent expert for the OECD, IMF and World Bank outlined the specificities of the regulatory and tax regime applying to extractive industries, and the types of incentives given to mineral companies at different stages of the extractive investment life-cycle. In many cases, governments grant unique benefits to firms outlined in contracts rather than in the law, making it difficult to reform incentives to the industry. Joachim Mayenda, Deputy Director of the Tax Inspection in the Democratic Republic of the Congo, expanded on the challenges developing economies face in using incentives to attract investors in the extractive sector and shared the policy experience of DRC in striking, through various tax mechanisms, a better balance between the incentives provided to companies and the fiscal revenues granted to the state. The OECD complemented the discussion by presenting the types of incentives granted to the fossil fuel sector in OECD and emerging economies. The OECD discussed its *Inventory of Support Measures for Fossil Fuels* as a tool for transparency on the budgetary transfers and tax expenditures benefiting the use and production of fossil fuels and underscored the importance of tracking how public resources are deployed for these purposes. The OECD also discussed the G20 *Voluntary Peer reviews of Inefficient Fossil Fuel Subsidies* as a mechanism to increase transparency of tax benefits to the sector and the distortions they can create, and to identify reform opportunities.

In two **interactive sessions**, representatives from eight MED countries **presented case studies of a tax incentive** used in their economy. These facilitated dialogues between country representatives on experiences reforming incentive policies. Many countries highlighted efforts to make incentives temporary and more targeted, and to increase co-ordination between government agencies in their administration. Most representatives defended incentives as key to boosting employment, but noted the challenges in assessing whether a tax benefit really brought *additional* employment. Participants also highlighted the importance of providing investors with quality infrastructure, investment facilitation services, and a clear legal framework for investment.

Session five concluded the seminar with a conversation on **reporting on and monitoring the use of tax incentives**. A regularly established tax expenditure report is essential for policy makers and the public to track the types of incentives granted to investors, their objectives, legal basis, and their

estimated costs in terms of revenue forgone. This can help governments evaluate the effectiveness and efficiency of investment incentives, creates transparency and thereby accountability, and in so doing, can advance meaningful reforms. The OECD presented the example of Germany's tax expenditure report as a best practice example, while Samudera Putra of Indonesia's Ministry of Finance outlined Indonesia's recent adoption of such a report. This facilitated an exchange on lessons learned in Indonesia's case, including the importance of political support for expenditure reports. In response, countries expressed the challenges they face in identifying measures that can be considered as tax incentives and in quantifying the resulting revenue forgone. As a first step, governments were encouraged to develop an inventory of their tax incentives even if no estimates of the associated revenue forgone are available. Starting with qualitative information on all available tax incentives, the legislation granting it, their policy goal and the beneficiaries could already enhance transparency and build towards a more complete information set.

Ellen Harpel provided examples from some US states on how local governments can monitor and report on investment incentives. To address the common challenge of data collection, Ms. Harpel suggested that IPAs use investors' applications to receive incentives as a source of information on the competitive advantages and disadvantages of a location. With this, governments can also assess areas of improvement to the wider investment climate.

In closing remarks, the Acting Chairman of the Jordan Investment Commission noted that JIC would analyse the presentations and best practices discussed in the seminar to inform the government's discussions on revising incentive policies. Many representatives echoed this by commending the substantive discussions held over the two days in Amman.

Next steps and lessons learnt

Moving forward, participants expressed **interest in continuing and deepening work on investment incentives** in the context of the EU-OECD Programme. Several representatives noted that the topic is under-studied and discussed in the region, and that they would welcome a follow-up seminar to share progress on reforms in the region, and discuss best practices on the use of tax incentives and mechanisms to monitor their costs and effectiveness in more depth.

Delegates also stressed the usefulness of continuing discussions in this regional forum, through which they have gained a **network** to share and expand competencies related to investment policy. The participation of stakeholders from different governmental bodies (IPAs and Ministries of Finance in the case of the seminar) was also appreciated and provided an incentive for better inter-institutional co-ordination.

Participants noted that they appreciated the **preparatory work** assigned to country delegations. Each delegation was asked to prepare a short **presentation of a tax incentive used in their country**, following instructions sent ahead of the event. This allowed participants to reflect on the themes of the seminar in advance, and as such, delegates were more engaged in discussions throughout the seminar. In the evaluation questionnaire, some participants requested more of these types of presentations during future events.

The OECD mentioned the likely continuation of the Programme, now in its third and final year, through its renewal, and presented its main lines and thematic focuses.

More immediately, this year, the Programme will advance work on improving the monitoring and evaluation mechanisms of IPAs. This is a planned topic for the annual regional seminar on investment promotion, taking place in Paris in October, back-to-back with the fourth OECD Meeting of the IPA

Network. This will provide a platform for the official launch of the report “[Mapping of Investment Promotion Agencies in the Southern Mediterranean](#)”.

The Programme will then hold a regional seminar on business integrity and investment policies in the MED countries, possibly at the headquarters of the Union for the Mediterranean, in Barcelona, Spain.

The ongoing Programme will subsequently be concluded with a wrap-up event probably in the premises of the European Commission in Brussels.

Participants are also invited to provide comments on the background mapping note on “[Investment Incentives in the MED Region](#)”.

Annex A. Agenda

AGENDA

Regional seminar

Improving the use of investment
incentives in the MED region

1-2 July 2019

Hotel Sheraton, Amman

Background

The EU-OECD Programme on Promoting Investment in the Mediterranean, launched in October 2016 in Tunis, aims to implement sound and attractive investment policies and establish effective institutions in the Southern Mediterranean region, with a view to attract quality investments and support job creation opportunities, local development, economic diversification and stability.

The Programme, implemented by the OECD (the MENA-OECD Competitiveness Programme and the Investment Division of the Directorate of Financial and Enterprise Affairs), is governed by an Advisory Group, co-chaired by the European Commission and the OECD, with the participation of representatives of beneficiary countries, the Secretariat of the Union for the Mediterranean and other regional partners.

Objective

This seminar will explore the use of tax and financial incentives to attract investment in the MED region. It seeks to address: the types of incentives granted, their effectiveness at achieving their stated goals, their potential adverse effects, as well as the governance and institutional coordination in the area of investment incentives. Participants will share country experience in using tax incentives and in seeking alternative strategies to attract investors.

Governments widely use a mix of incentives in an effort to stimulate domestic and foreign investment, as well as encourage investment in certain activities. Yet evidence on the response of investors to incentives is mixed. Tax incentives tend to be overly generous and often not cost-effective, raising questions about their effectiveness in advancing policy objectives. Monitoring the composition and generosity of investment incentive regimes in the Mediterranean region is a first step to allow for a better assessment of what types of incentives potentially enable positive economic and social spill-overs and which design features maximise their chances of success.

Participants

The seminar will convene senior policymakers from the Ministry of Finance, Ministry of Investment, and other relevant ministries (e.g. Ministry of Mining), IPA practitioners, businesses representatives, international experts and multinationals operating in the MED region. The meeting will consist of interactive roundtables and peer-learning sessions with EU member states and emerging countries. Participants will benefit from a focused exchange of perspectives among practitioners as well as with experts, and hold an evidence-based and forward-looking discussion.

Documents

- Background note: Mapping Investment Incentives in the MED region
- Joint IMF, OECD, UN and World Bank report on the [Effective and Efficient Use of Tax Incentives for Investment](#)

Website

www.oecd.org/investment/promoting-investment-in-the-mediterranean.htm

Monday 1 July 2019

Hotel Sheraton, Amman

08:30-09:00 **Registration**

09:00-09:30 **Welcoming remarks**

- Fareedon Hartoqa, Acting Chairman, Jordan Investment Commission
- Othman El Ferdaous, Secretary of State in charge of Investment, Ministry of Industry, Investment, Trade and the Digital Economy, Morocco
- Sirpa Tulla, Head of Economic Cooperation, EU Delegation to Jordan
- Marie-Estelle Rey, Senior Advisor, Middle East and Africa Division, Global Relations, OECD

09:30-10:30 **SESSION 1: Tax policy and investment incentives in the MED**

This session introduces the workshop and sets the scene for future discussion by outlining the concepts and common rationales for investment incentives. It gives a brief overview of tax policy and tax revenues in the Southern Mediterranean region and the types of investment incentives governments use. It aims to encourage a discussion on what incentives target (investment in a particular location, sector or activities) and the specific instruments used.

Speakers:

- Luisa Dressler, Economist, Centre for Tax Policy and Administration, OECD
- Sarah Marion Dayan, Investment Policy Analyst, OECD

Interactive discussion

10:30-11:00 COFFEE BREAK

11:00-12:00 **SESSION 2: Benefits and costs of tax incentives for investment**

This session establishes a framework for the analysis of the benefits and costs of tax incentives. This includes assessing their economic impact, how they affect the tax system's ability to raise revenue, their distributional consequences. The session also discusses the impact of tax incentives on effective tax rates, and empirical evidence on the effectiveness of tax incentives.

Speakers:

- Luisa Dressler, Economist, Centre for Tax Policy and Administration, OECD

Interactive discussion

12:00-13:30 LUNCH BREAK

13:30-15:30 **SESSION 3: Governance and institutional coordination of investment incentives**

The objective of this session is to encourage dialogue between different institutional actors involved in deciding, implementing and administering investment incentives. Particular attention is given to the case of investment zones (such as Special Economic Zones or Free Zones). In an interactive discussion, participants will share their challenges and policy solutions to coordinating investment incentive policies.

Panel discussion:

- Ellen Harpel, Centre for Regional Analysis, Schar School of Policy and Government, George Mason University
- Ali Hammad, Independent Tax Policy Advisor
- Samet Akyuz, Investment Office, Presidency of the Republic of Turkey

Interactive discussion

15:30-16:00 COFFEE BREAK

16:00-18:00 **Interactive session: Country experiences using tax incentives**

Each country is invited to present a case study of a tax incentive in their country, noting its rationale and a short analysis of its effectiveness, estimated revenue costs, potential unintended consequences, or suggestions for improvement (Continued on Day 2).

Interactive discussion

Tuesday 2 July 2019

Hotel Sheraton, Amman

09:00-10:30 **SESSION 4: Incentives for extractive industries**

This session explores the use and challenges of investment incentives granted to extractive industries. It will also discuss recent international advances to improve the use of incentives in the area.

Speakers:

- Alain Charlet, Independent Expert for the OECD, the World Bank and the IMF & H el ene Francois, Project Manager & Investment Policy Analyst, OECD
- Joachim Mayenda, Tax Inspector, Democratic Republic of Congo
- Assia Elgouacem, Economist, Environment Directorate, OECD

Interactive discussion

10:30-11:00 COFFEE BREAK

11:00-13:00 **Interactive session: Country experiences (cont.)**

Each country is invited to present a case study of a tax incentive in their country, noting its rationale and a short analysis of its effectiveness, estimated revenue impacts, potential unintended consequences, or suggestions for improvement. (Continued from Day 1).

Interactive discussion

13:00-14:30 LUNCH BREAK

14:30-16:30 **SESSION 5: Reporting on and monitoring of tax incentives**

Tax incentive analysis and reporting can create accountability and transparency. It can also support the evaluation of tax incentive effectiveness and efficiency that is necessary to move reforms forward. The objective of this session is to discuss countries' experience reporting on and monitoring the use of tax incentives. Practitioners from different countries will share their experience and discuss challenges and opportunities related to reporting and analysing tax incentives for investment.

Speakers:

- Luisa Dressler, Economist, Centre for Tax Policy and Administration, OECD
- Samudera Putra, Directorate for Tax Regulation, Ministry of Finance, Indonesia
- Ellen Harpel, Centre for Regional Analysis, Schar School of Policy and Government, George Mason University

Interactive discussion

16:30-17:00 **Closing remarks, next steps of the Programme and tour de table**

Annex B. List of participants

Regional seminar

Improving the use of investment
incentives in the MED region

LIST OF PARTICIPANTS

1-2 July 2019

Hotel Sheraton, Amman

Pays MENA / MENA Countries

Algeria/Algérie

- Mr. Ahmed BERRICHI** *Directeur, Division de l'Investissement et Grands projets
Agence Nationale de Promotion de l'Investissement
(ANDI)*
- Mr. Mohamed Abdelaziz AMIAD** *Cadre chargé de la Facilitation et du Suivi
Agence Nationale de Développement des Investissements
(ANDI)*
- Mme Hayet MEHAJDI** *Conseillère des Affaires étrangères
Ministère des affaires étrangères*

Egypt/Égypte

- Dr. Eman MANSOUR** *Head of Policy Advocacy Department and Director of
investors Disputes Settlement Centre
General Authority for Investment and Free Zones (GAFI)*
- Ms. May TAHA** *Senior Researcher at Investment Map
Ministry of Investment and International Cooperation
(MIIC)*
- Ms. Nermine ABULATA** *Advisor to the Minister of Trade and Industry
Ministry of Trade and Industry (MTI)*
- Ms. Heba AHMED** *Projects Monitoring Manager
Ministry of Trade and Industry, Minister's Cabinet,
Technical Office For Policies and Strategies*
- Ms. Fatma GAMAL** *Senior Researcher
Office of Minister of Finance
Ministry of Finance*
- Mr. Karim NASSAR** *Economist
Ministry of Finance, Egypt*
- Ms. Amany ESSAWI** *International Relations Advisor
International Relations
General Authority for Suez Canal Economic Zone*
- Mr. Moustafa EL ZIENY** *Supervisor of Chairman's Office
General Authority for Suez Canal Economic Zone*
- Mr. Tarek HASHEM** *General Manager Investment Relations
General Authority for Suez Canal Economic Zone*

Jordan/Jordanie

- H.E. Faredon HARTOQA** *Secretary General
Jordan Investment Commission*
- Ms. Amani JABER** *Head of Tax Division
Ministry of Finance*
- Mr. Omar ASFOUR** *Deputy Director and Trade Lead of the Compact Project
Management Unit (PMU)
Ministry of Planning and International Cooperation
(MOPIC)*

Ms. Ghada ISA	<i>Policies Directorate MOPIC</i>
Mr. Thamer AL-MASARWEH	<i>Policies and Studies Researcher Competitiveness Department MOPIC</i>
Mr. Raed Abo ALSHAER	<i>Exemptions Directorate Director Jordan Customs</i>
Mr. Badee SHAMOUT	<i>Exemptions director Assistant Jordan customs</i>
Mr. Saad ALHABAHBEH	<i>General Director Office Income and Sales Tax Department</i>
Mr. Abeer ALMANASRAH	<i>Deductions and Information Directorate Income and Sales Tax Department</i>
Mr. Aktham BATARSEH	<i>Large Taxpayers Directorate Income and Sales Tax Department</i>
Ms. Mais KHLAIFAT	<i>Head of Legal Department Jordan Investment Commission</i>
Mr. Sami AL HARFOUSHI	<i>Promotion Director Jordan Investment Commission (JIC)</i>
Mr. Husam MAHARMEH	<i>Promotion Directorate Jordan Investment Commission (JIC)</i>
Ms. Lina SHAHATIT	<i>Promotion Directorate Jordan Investment Commission (JIC)</i>
Mr. Ali QUSAIRY	<i>Promotion Directorate Jordan Investment Commission (JIC)</i>
Mr. Jamal SHAFACIJ	<i>Promotion Directorate Jordan Investment Commission (JIC)</i>
Mr. Mohammad ABO OMAR	<i>Studies and Policies Directorate Jordan Investment Commission (JIC)</i>
Ms. Manal SALMAN	<i>Studies and Policies Directorate Jordan Investment Commission (JIC)</i>
Ms. Nadia OWAIS	<i>Studies and Policies Directorate Jordan Investment Commission (JIC)</i>
Ms. Nisreen RAWASHDEH	<i>Studies and Policies Directorate Jordan Investment Commission (JIC)</i>
Mr. Abdullah QUDAH	<i>Studies and Policies Directorate Jordan Investment Commission (JIC)</i>

Mr. Hamzah RBAIHAT	<i>Studies and Policies Directorate Jordan Investment Commission (JIC)</i>
Mr. Firas HAYAJNAH	<i>Studies and Policies Directorate Jordan Investment Commission (JIC)</i>
Mr. Waddah HAJJAT	<i>Studies and Policies Directorate Jordan Investment Commission (JIC)</i>
Mr. Mohammad YASAR	<i>Studies and Policies Directorate Jordan Investment Commission (JIC)</i>
Mr. Husam MAHARMEH	<i>Jordan Investment Commission (JIC)</i>
Mr. Ahlam ALHAMBARJI	<i>Investment Director Jordan Free and Development Zones Group</i>
Mr. Ahmad Abo KHDAIR	<i>Investment Services Director Jordan Free and Development Zones Group</i>
Mr. Muhammad ALHRAIMI	<i>Senior Accountant King Hussein Business Park</i>
Mr. Samer HIJAZIN	<i>Legal and Institutional affairs Director King Hussein Business Park</i>
Mr. Ezalddin ALMOMANI	<i>Airport Free zone Director Jordan Free and Development Zones Group</i>
Mr. Abdullah OBAIDAT	<i>Almafraq Development Corporation</i>
Mr Ahmed Alkulfeby	<i>Jordan Chamber of Industry</i>
Mohammad Abu Omar	<i>Ministry of Planning and International Cooperation (MOPIC)</i>
Anas Almajali	<i>Ministry of Planning and International Cooperation (MOPIC)</i>
Zaid Al Najada	<i>Jordan Investment Commission</i>
Wadah Hajjat	<i>Jordan Free and Development Zones Group</i>
Ahlam Al Hamarji	<i>Jordan Free and Development Zones Group</i>
Ahmad Abokdam	<i>Ministry of Finance</i>
	<i>Lebanon/Liban</i>
Mr. Razi HAGE	<i>Economic Expert Ministry of Economy and Trade</i>
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Ms. Christiane DAOUD	<i>Senior Tax Auditor, VAT directorate Ministry of Finance</i>
Mr. Nabil ITANI	<i>Chairman-General Director Investment Development Authority of Lebanon (IDAL)</i>
Mr. Ramadan ABBAS	<i>Senior Investment Officer Investment Development Authority of Lebanon (IDAL)</i>

Mr. Brahim NAJEM

*Junior Investment Coordinator - UNDP
Investment Development Authority of Lebanon (IDAL)*

Libya/Libye

**Mr. Mussa Ahmed Abdussalam
EZUBIK**

*Head of Planning Department
Ministry of Economy*

Mr. Abdelaziz ESHAWISH

C.E.O., Libyan Privatization and Investment Board

Mr. Essam ZAHAF

*Director, International Cooperation Department
Libyan Privatization and Investment board*

Morocco/Maroc

H.E. Mr. Othman EL FERDAOUS

*Secrétaire d'État en charge de l'Investissement
Ministère de l'Industrie, du Commerce et de l'Économie
numérique*

Ms. Fadoua OUALLAL

*Chef de Service- Gestionnaire de Projets d'Investissement
Agence marocaine de Développement des investissements
et des exportations (AMDIE)*

Palestinian Authority/Autorité palestinienne

Mr. Emad ABU SABHA

*Deputy Director
Ministry of Finance and Planning*

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*Head of Industrial Licensing Division
Industrial Licensing Department
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*Legal Assistant, Legal Department
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*General Director of investment
Palestinian Investment Promotion Agency (PIPA)*

Ms. Hilda J. Z. SHAIKH

*Legal Adviser
Palestinian Investment Promotion Agency (PIPA)*

Tunisia/Tunisie

Mr. Abdelmajid MBAREK

*Directeur des grands projets
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Ministère de l'Investissement et de la Coopération
Internationale*

Mr. Mohamed Faleh BOUTHOURI

*Directeur, Direction générale des avantages fiscaux
Ministère des Finances*

Ms. Melika KARRIT

*Directrice Générale de la Promotion des Petites et Moyennes Entreprises
Ministère de l'Industrie et des Petites et Moyennes Entreprises*

Mr. Mondher BENBRAHIM

*Chef du Pôle des incitations
Tunisian Investment Authority (TIA)*

OECD Countries / Pays OCDE

Spain/Espagne

**Mr. Ricardo FERRERO
HERNÁNDEZ**

*International Trade Advisor
Embassy of Spain in Jordan*

Ms. Adriana VIZ

*International Trade Advisor, Economic & Commercial
Office
Embassy of Spain in Jordan*

Turkey/Turquie

Mr. Samet AKYUZ

*Investment Office
Presidency of the Republic of Turkey*

United States/États-Unis

Mr. Daniel DEVRIES

*Economic Officer
US Embassy Amman*

Dr. Kail PADGITT

U.S. Agency for International Development (USAID)

Ms. Lana NIMRI

*Legal Advisor
American Chamber of Commerce (Amcham)*

Other participating countries

Indonesia/Indonésie

Mr. Samudera PUTRA

*Directorate for Tax Regulation
Ministry of Finance*

Mr. Bombong WIDARTO

*Section Head, Synchronisation of Tax Regulations
Section, Directorate of Tax Regulations II
Ministry of Finance/Directorate General of Taxes*

Mr. Arief SANTOSO

*Staff, Directorate of Tax Regulations II
Ministry of Finance/Directorate General of Taxes*

Democratic Republic of the Congo/République démocratique du Congo

**Mr. Joachim MAYENDA
MAKUALA**

*Chef de Division Secteurs Stratégiques
Direction générale des impôts*

International Organisations/Organisations internationales

Ms. Sirpa TULLA

Head of Economic Cooperation

	<i>EU Delegation to Jordan</i>
Ms. Anita RYCZAN	<i>EU Delegation to Jordan</i>
H.E. Fakhry ALHAZAIMAH	<i>Executive President Agadir Technical Unit</i>
Mr. Atallah ALAYED	<i>Director of investment and promotion Agadir Technical Unit</i>
Ms. Annachiara SCANDONE	<i>Project Officer UNIDO Regional Office in Egypt</i>

Private Sector/ Secteur privé

Mr. El Mahfoudh MEGATELI	<i>Secrétaire général Confédération générale des Entreprises Algériennes (CGEA)</i>
Ms. Hassina YAICI	<i>Confédération générale des Entreprises Algériennes (CGEA), co-gérante de la SARL AGRO-MEAT</i>
Mr. Yazeed ALKHATIB	<i>Jordan Chamber of Commerce</i>
Mr. Manar SHABAN	<i>Jordan Chamber of Industry</i>
Ms. Reem BADRAN	<i>Chairwoman Al Hurra For Management and Business Development</i>
Mr. Hussain KRAISHAN	<i>CEO Ma'an Development Company</i>
Mr. Hani KHATATBEH	<i>Ma'an Site Manager Ma'an Development Company</i>
Mr. Muhannad TARAWNEH	<i>Operations Manager Ma'an Development Company</i>
Ms Noor Al Jaafreh	<i>Jordan Industrial Estate Company</i>

Academia

Ms. Ellen HARPEL	<i>Visiting Research Fellow, Stephen S. Fuller Institute & Affiliate, Centre for Regional Analysis Schar School of Policy and Government George Mason University</i>
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Independent consultants

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*Independent Expert for the OECD, the World Bank and the
IMF*

Mr. Ali HAMMAD

Independent Tax Policy Advisor

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Ms. Luisa DRESSLER

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CTP/TPS*

Ms. Assia ELGOUACEM

*Environmental Economist
ENV/EPI*

Mr. Mattia TOMAY

SGE/GRS/MEA

Annex C. Presentations, pictures and communication

Please click on this link to access the presentations

[Presentations](#)

Please click on this link to access the photo album

[Photo Album](#)

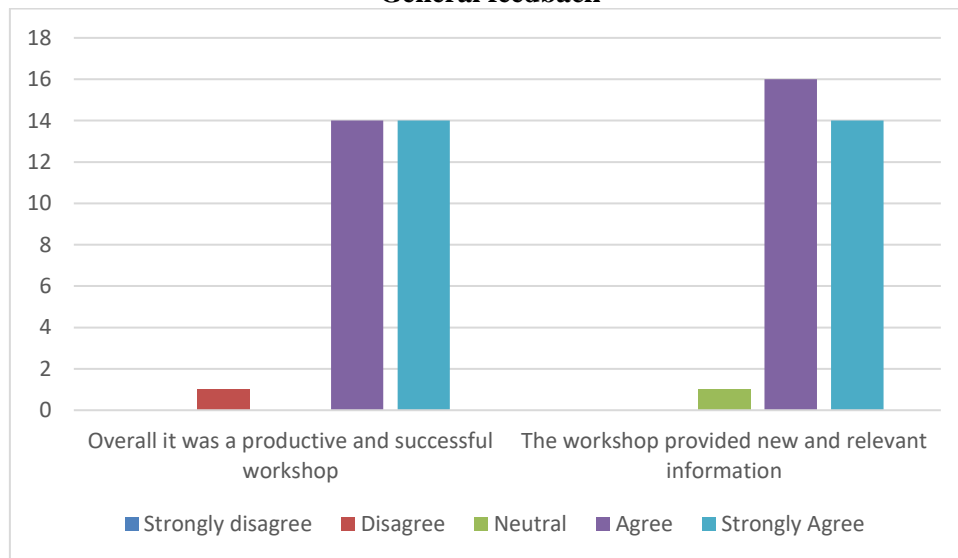
Please click on this link to access the media coverage

[Media Coverage](#)

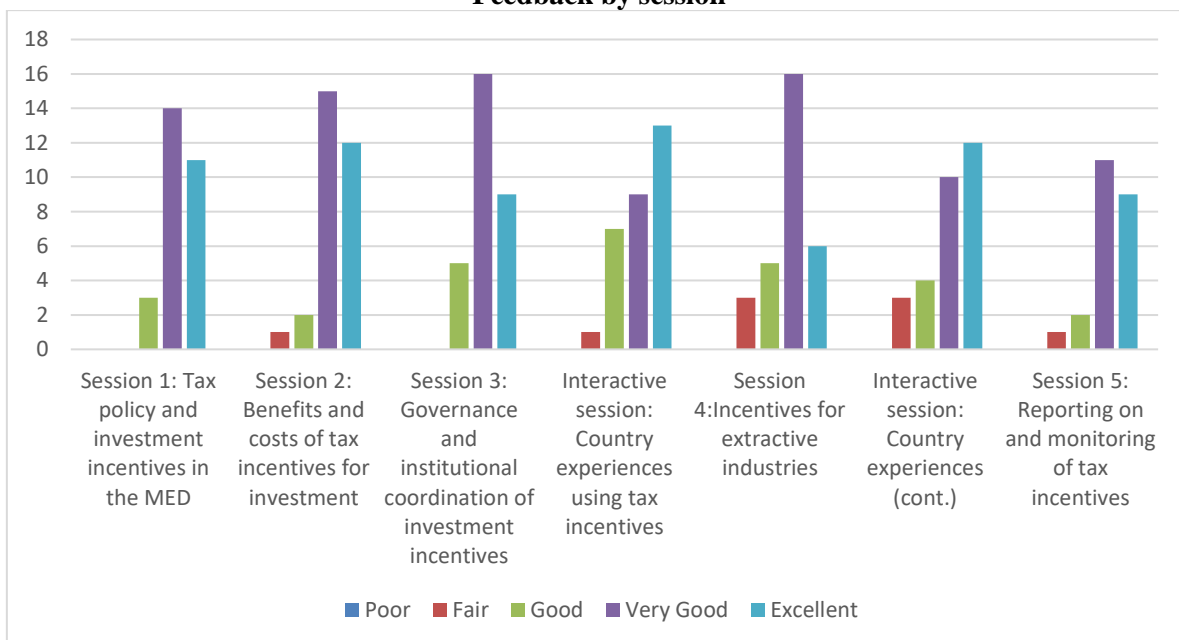
Annex D. Feedback from the evaluation forms

31 participants replied to the evaluation questionnaire

General feedback



Feedback by session



Regional seminar, Amman, 1-2 July 2019	
Total nb of participants	90
Of which are women	25
Of which are from MED	80
Of which are funded by the Programme	35
Of which are from EU member states and institutions	3
Of which are from international and regional organisations	10
Of which are from the private sector	5

Selection of relevant comments from participants

1. How will you apply the new information and skills acquired to your work, either now or in the future?
 - Policy-making and policy advocacy in the countries of origin
 - By reporting the information learned to organisation/management/team of work
 - By carrying out benchmarking analyses

2. Which aspects of the seminar did you find the most useful?
 - Country experiences
 - Effectiveness and evaluation of incentives
 - Different types of incentives available
 - Reporting and monitoring tools

3. Which topics were not or insufficiently covered?
 - Policy recommendations
 - Measurement and evaluation tools
 - Oil and gas tax processes
 - Sectorial studies
 - Environmental consideration
 - Involvement of local/sub-national authorities

4. Other comments / topics suggestions / improvements for future workshops
 - Include in the seminar action and implementation plans based on best practices and customizable country models
 - Have more time for country presentation and debate
 - Highlight common patterns to increase regional focus of discussion
 - Measure investment and investment incentives in the countries covered by the programme
 - Provide technical assistance for monitoring and evaluation of incentives
 - Topics of interest: digitalisation, SMEs, internationalisation, global and regional value chains

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