

FOSSIL FUEL TAX EXPENDITURES DATA GAPS AND REPORTING GUIDELINES

Flurim Aliu
Agustín Redonda

ABSTRACT

Tax expenditures (TEs) make up one of the largest components of fossil fuel subsidies (FFSs) worldwide. Yet, despite their significance, they remain underreported. This discussion note presents the data gaps uncovered through a search of the Global Tax Expenditures Database (GTED) for fossil fuel-related TE data. It focuses on the 39 countries not covered by the OECD Inventory of Support Measures for Fossil Fuels that provide official and publicly available TE data as stored in the GTED. The report identifies five key dimensions for improvements, ranging from data granularity to continuity in reporting methodologies over time. For each dimension, the report presents evaluation indicators as well as best practice guidelines for policymakers who wish to conduct a self-evaluation of their tax expenditure systems as well as international and regional organizations or local stakeholders who wish to assess the quality of government reporting on fossil fuel-related TEs (FF TEs).

AUTHORS

Flurim Aliu is a Fellow at CEP where he focuses on fiscal policy. He is co-leading the Global Tax Expenditures Database (GTED) project, a joint initiative between CEP and the German Institute of Development and Sustainability (IDOS). He previously worked at the World Bank, where he contributed to policy research at the Infrastructure Chief Economist's office. Flurim holds an MA in International Commerce from Seoul National University in Korea and a BA in Political Science from Georgia Gwinnett College in the United States.

Agustín Redonda is a Senior Fellow with CEP where he focuses on fiscal policy. Prior to that he was a research and teaching assistant with the Economics Department (IdEP) of the University of Lugano (USI). He also worked with the Organisation for Economic Co-operation and Development (OECD), as well as for the National Plan to Reduce Informal Activity (PNRT) at the Ministry of Labour, Employment and Social Security (MTSS) in Argentina. Agustín holds a PhD in Economics from the University of Lugano (USI), a MSc in Economics from University Paris I – Panthéon Sorbonne, an MSc in Economics from University Paris – Est Créteil, and a BA in Economics from the University of Buenos Aires (UBA).

ACKNOWLEDGMENTS

This discussion note was written with the support of the United Nations Environment Programme (UNEP).

BACKGROUND

Rationalizing inefficient fossil fuel subsidies (FFSs) was included as a target in Sustainable Development Goal (SDG) 12 – “Ensure sustainable consumption and production patterns” – within the 2030 Agenda on Sustainable Development. Against this backdrop, SDG indicator 12.c.1 calls for countries to report on the “Amount of fossil fuel subsidies per unit of GDP (production and consumption)”. This indicator is under the custodianship of the United Nations Environment Programme (UNEP).

In order to measure FFSs at the national, regional and global level, three sub-indicators are recommended for reporting on this indicator: 1) direct transfer of government funds; 2) induced transfers (price support); and as an optional sub-indicator 3) tax expenditure (TE), other revenue forgone, and underpricing of goods and services (UNEP and IISD, 2019).

TEs are one of the main subsidy channels used by governments worldwide to support the production and consumption of fossil fuels. Indeed, TEs made up roughly two-thirds of the \$697.2 billion USD spent on FFSs in 2021 by the countries included in the OECD Inventory of Support Measures for Fossil Fuels (OECD Inventory) (OECD, 2022). The global figures on fossil fuel-related TEs (FF TEs) are likely to be much higher, given that this inventory only covers 51 countries that are either OECD members or partner countries.

To shed more light on FF TEs worldwide, the Global Tax Expenditures Database (GTED) was used to extract information on FF TEs for the countries not included in the OECD Inventory.¹ This exercise gathered data for more than 200 provisions, across 39 countries, totaling more than \$6 billion USD between 2015 and 2020 (around \$1 billion USD yearly), averaging 0.3% of GDP per year during this period, and reaching as high as 4.9% of GDP in Niger in 2019 (Redonda et al., 2022). The search also uncovered serious data gaps in the reporting by these 39 countries that likely understate the true size and reach of FF TEs which, in turn, makes analyses of the cost and benefits of FF TEs exceedingly difficult. The fact that more than 100 countries worldwide do not report on TEs at all, and are thus not included in the GTED, aggravates this problem even further.

With this in mind, this document points out existing gaps in FF TE data and provides best practice guidelines on how to close them. It is addressed to policymakers who wish to conduct a self-evaluation of their tax system as well as international or local organizations who wish to assess the quality of government reporting on FF TEs. The report groups the data gaps into five key areas, each with a set of indicators to compare countries’ performance with each other. These indicators assess core TE reporting issues (which also affect FF TEs) as well as specific issues on FF TEs.

The remainder of this report provides a list of those indicators, the rationale behind their construction, the scoring methodology for each indicator, as well as best practice guidelines which can be used to improve each country’s score for those indicators. The complete list of best reporting practices in each dimension is provided in Annex 1, while Annex 2 lists the related evaluation indicators.

¹ The Global Tax Expenditures Database (GTED) is a joint initiative by the Council on Economic Policies (CEP) and the German Institute of Development and Sustainability (IDOS) and is freely accessible on www.GTED.net.

DATA GAP INDICATORS AND REPORTING GUIDELINES

1. Granularity

A key dimension of FF TEs reporting is the data granularity it provides. The type of information countries publish in their TE reports can range from detailed provision-level data including information on the tax type, its intended beneficiaries, the stage of the fossil fuel value chain that is supported (extraction, transportation, refining, or use of fossil fuels) and its policy goal; to aggregate estimates only detailing the revenue forgone over a limited set of broad categories (e.g., overall estimates by tax type or by policy goal).

Publishing provision-level data is crucial not only for improving the government's transparency vis-à-vis its citizens, but also for allowing the government and other stakeholders to evaluate the effectiveness and efficiency of individual TEs (Heady and Mansour, 2019).² With regard to FF TEs, such evaluations must cover both the effectiveness of TE provisions seeking to directly influence the production and consumption of fossil fuels (e.g., TE provisions targeting oil and gas production) and, at the same time, to evaluate side effects of TE provisions that support other policy goals (i.e., employment, education, health, etc.) but indirectly affect supply of and demand for fossil fuels. Without provision-level data, such evaluations are difficult, if not impossible, to produce.

Dimension 1: Granularity. Best Practice

Reporting provision-level data.

Indicator 1.1 is the only indicator assessing countries' performance in this dimension (Table 1). The option "provision-level" is used for countries publishing data which provides revenue forgone and complementary information at the individual TE provision level. The option "aggregate" denotes countries publishing revenue forgone figures in a format other than at the provision-level. Such cases may be based on different aggregation methods (i.e., by tax type, by sector, by policy goal, etc.) and they are unlikely to be detailed enough to offer any meaningful FF TEs data.

Dimension 1: Granularity. Indicator

Indicator	Scoring
Indicator 1.1: Data Granularity	Provision-level; Aggregate

Box 1: The Issue of Bundled Provisions

Reporting provision-level data is crucial in ensuring government transparency and paving the path for the evaluation and, if needed, reform of TEs. However, that is not always enough. If the provisions themselves are overloaded and combine multiple clauses offering different tax breaks into one provision, it is hard to disentangle the effects of one clause from the others.

² The term "provision-level data" refers to reporting of individual tax expenditure provisions, each with revenue forgone estimates and other descriptive information (such as tax type, TE type, beneficiaries, policy goal, legal reference, etc.).

For example, the following provision was identified in the GTED: “[Reduction of the sales tax for] wholesale or retail sale of printing of books, goods to exporters, collectors of fresh milk, green leaf, cinnamon, rubber (latex, crape or sheet rubber), petrol, diesel or kerosene in a filling station.” This provision mixes a fossil fuel subsidy inside a package of incentives and makes it difficult to identify the revenue forgone on fossil fuels specifically. This is only one of many similar examples. Of the 39 countries covered in this report, 13 reported data with similar issues.

While this is less an issue of TE reporting and more an issue of TE policy design, it is nonetheless interlinked and highly relevant, especially for fossil fuel subsidies. Beyond reporting clear and obvious cases of FF TEs, governments should also identify and report cases in which other incentives include fossil fuel support. Ideally such reporting should also include estimates of the portion of revenue forgone from the provision subsidizing fossil fuel usage. This will improve the government’s transparency on the topic and could also lead to a more focused and overall better-designed TE system.

2. Comprehensiveness

While the first dimension zooms in on the level of granularity of TE data, indicators in the second dimension evaluate whether the TE data published by countries is comprehensive, i.e., whether it contains the key quantitative and qualitative information needed to analyze revenue forgone trends and evaluate whether TEs are working as intended. This dimension is split into two subdimensions, with one focusing on the overall comprehensiveness of the TE data and the other focusing on the comprehensiveness of data on FF TEs specifically.

2A. Comprehensiveness of overall TE data

Revenue forgone estimates are the most important piece of information about a TE provision since they offer insights into their fiscal cost. Yet, for varied reasons (e.g., data availability, confidentiality issues, etc.), this information is not always available for all TE provisions included in a TE report. Indicator 2.1 assesses the share of TE provisions (in the latest TE report) which contains revenue forgone estimates and is hence only applicable to countries publishing provision-level data.

Dimension 2A: Comprehensiveness of overall TE data. Best Practice

- Estimating and reporting the revenue forgone from each TE provision.
- Reporting a tax type for each TE provision.
- Reporting a TE type for each TE provision.
- Reporting the intended beneficiaries of each TE provision.
- Reporting the policy goal of each TE provision.
- Reporting the legal reference of each TE provision.

Revenue forgone estimates are the most important piece of information about a TE provision since they offer insights on their fiscal cost. Yet, for varied reasons (e.g., data availability, confidentiality issues, etc.), this information is not always available for all TE provisions included in a TE report. Indicator 2.1 assesses the share of TE provisions (in the latest TE report) which contains revenue forgone estimates and is hence only applicable to countries publishing provision-level data.

Reporting individual TE-provisions and their revenue forgone allows the government to have useful information on the cost of TE provisions. However, to get a full picture of the cost and the intended benefits of a TE, reporting should also include information on the tax type from which the revenue is forgone (e.g. personal income tax, corporate income tax, value added tax, etc.), the design or type of the specific TE (e.g. deduction, exemption, tax credit, etc.), its intended beneficiary group (e.g. businesses, households, etc.), a TE’s policy goal (e.g. to promote investment in a specific sector, to support a specific group of the population, etc.), and the legal act on which the TE is based.

Indicators 2.2 to 2.6 assess the share of revenue forgone estimates (in the latest TE report) that can be attributed to a tax type, a TE type, a beneficiary type, a policy goal, and a legal reference, respectively. This qualitative information is key to evaluating the effectiveness and efficiency of any TE provision, including FF TEs (Kassim and Mansour, 2018; Redonda and Neubig, 2018). Without such information, for instance, it is impossible to make informed decisions on potentially needed TE reform.

Dimension 2A: Comprehensiveness of overall TE data. Indicators

Indicator	Scoring
Indicator 2.1: Share of provisions with revenue forgone estimates	0% - 100%; N/A
Indicator 2.2: Share of revenue forgone with tax-type information	0% - 100%
Indicator 2.3: Share of revenue forgone with TE-type information	0% - 100%
Indicator 2.4: Share of revenue forgone with beneficiary information	0% - 100%
Indicator 2.5: Share of revenue forgone with policy goal information	0% - 100%
Indicator 2.6: Share of revenue forgone with legal references	0% - 100%

2B. Comprehensiveness of FF TE Data

While the previous indicators focus on overall TE reporting issues which are also applicable to FF TEs, best practice on the reporting of FF TEs includes further specific data points as reflected the SDG 12.c.1 Indicator reporting template (UNEP and IISD, 2019).

In particular, beyond the information required for a comprehensive report as highlighted above, the reporting of FF TEs should also contain information on the fuel type (e.g., petroleum or natural gas), the recipient category of the TE support (e.g., consumers, producers, or both), the stage of the fossil fuel value chain to which the support is awarded (e.g., extraction, transportation, use of fossil fuels in electricity generation, household use of fossil fuels, etc.), and the incidence of each provision (e.g., direct consumption, output returns, enterprise income, etc.).

Dimension 2B: Comprehensiveness of FF TE data. Best Practice

Estimating and reporting the revenue forgone from each FF TE provision.

Reporting a fuel type for each FF TE provision.

Reporting the recipient category of each FF TE provision.

Reporting the support stage of each FF TE provision.

Reporting the incidence of each FF TE provision.

Similarly, to indicator 2.1, indicator 2.7 measures the share of FF TE provisions with revenue forgone estimates in the latest report and is only applicable to countries publishing provision-level data. Indicators 2.8 to 2.11 assess the share of revenue forgone from FF TEs estimated in the latest TE report that can be attributed to a fuel type, different recipients, a support stage, and a specific incidence, respectively. This qualitative information is key to determining what type of taxpayers or activities benefit from FF TEs, and to designing any evaluation studies.

Dimension 2B: Comprehensiveness of FF TE data. Indicators

Indicators	Scoring
Indicator 2.7: Share of FF TE provisions with revenue forgone information	0% - 100%; N/A
Indicator 2.8: Share of FF TE revenue forgone with information on fuel type	0% - 100%
Indicator 2.9: Share of FF TE revenue forgone with information on recipient categories	0% - 100%
Indicator 2.10: Share of FF TE revenue forgone with information on support stage	0% - 100%
Indicator 2.11: Share of FF TE revenue forgone with information on incidence	0% - 100%

3. Coverage

A TE report's coverage is a further critical dimension. Regardless of the granularity and comprehensiveness of TE data a country publishes, the true size of its FF TEs cannot be accurately assessed if its TE report only covers one or a few tax types, sectors, activities, or policy goals. For example, a TE report only covering TEs granted through corporate income tax (CIT) may offer information on FF TEs channeled through CIT, but it will not provide information on any FF TEs granted through personal income tax (PIT) or value added tax (VAT) systems. Similarly, a TE report only covering tax incentives for manufacturing will not provide information for any in the transport sector, the energy sector, etc.

Dimension 3: Coverage. Best Practice

Reporting information for the entire TE system.

Clearly defining the benchmark tax system used in the TE report.

Reporting structural reliefs/deviations not considered TE.

Indicator 3.1 counts the number of tax types included in a TE report. Countries only publishing TE information on one or two tax types score the lowest, those covering three or four tax types get a medium score, and those covering more than five tax types get the highest score. Indicator 3.2, in contrast, is a dummy variable depicting whether a country's TE report only covers one sector/activity/policy goal. While the number of available tax types is more standardized across countries – most economies levy CIT, PIT, VAT, and excise taxes which can have their specific TEs – the number of sectors, activities, or policy goals which countries choose to support through their TE system can vary widely. Hence, indicator 3.2 only looks for those cases in which a country only covers a specific sector activity, or policy goal (e.g., only tax incentives for investment, or only TEs in the mining sector), and scores them low. Both indicators are based on the latest TE report of each country, which can differ from the overall share of TE provisions with estimates.

Indicators 3.3 and 3.4 are both dummy variables which capture whether countries provide a description of the benchmark (3.3) and list and quantify structural deviations (3.4). A good TE report should provide information about the entire TE system, and not only a sub-section of it. However, since TE systems can vary widely from country to country, the report should clearly define the benchmark tax system. The term *benchmark*, used here, refers to the standard tax system, deviations from which constitute TEs (Surrey, 1976). For example, if the standard VAT rate for a country is 18 percent, then any provision to reduce VAT below 18 percent (deviations from the benchmark) or exemption from VAT targeting distinct groups of people/sectors/activities potentially constitute a TE. TE reports should provide a detailed description of the approach used to define the benchmark, by tax type. They should also list any deviations from the standard tax rate that a country considers as a structural part of its tax system and does not consider to be a TE (e.g., lower VAT rates on food items considered to be part of the benchmark in Germany). In terms of FF TEs, this will ensure full transparency of governments' support to fossil fuels through their tax systems, no matter whether certain deviations are classified as a TE or not.

Dimension 3: Coverage. Indicators

Indicator	Scoring
Indicator 3.1: Number of tax types covered by the TE report	≤ 2; ≤ 4; ≥ 5
Indicator 3.2: Report only covers one sector/activity/policy goal	Yes; No
Indicator 3.3: Report describes the benchmark tax system by tax type	Yes; No
Indicator 3.4: Report lists and quantifies structural deviations	Yes; No

4. Consistency

While the first three dimensions focus on cross-sectional aspects of TE reporting, the fourth dimension highlights the importance of methodological consistency across time. Time-series

information is crucial to assess the cost and benefits of TE provisions. Frequent changes in revenue forgone estimation methodology or reporting structure limit the usefulness of TE data for cost estimation and effectiveness/efficiency evaluations.

While methodological consistency is crucial for cost-benefit analyses, TE reporting is also an exercise that takes time to perfect. Newly reporting countries may find the need to update their benchmarking approach or their revenue forgone estimation methodology between their first few reports. In such cases, the report should provide a clear description of the methodological changes and the rationale behind them. Ideally, the report should also provide updated estimates for the previous years using the most recent methodology to ensure data continuity. However, frequent methodological changes after the first three reports are published are undesirable.

Dimension 4: Consistency. Best Practice

Avoiding, but clarifying any benchmark changes between TE reports.

Avoiding, but clarifying any other methodology changes between TE reports.

Updating past estimates after methodology changes.

Indicator 4.1 counts the number of benchmark changes a country reported after the first three reports. If the benchmark changes frequently, revenue forgone estimates lose their comparability across years and make cost-benefit analyses difficult. Indicator 4.2 is only applicable to countries choosing to report aggregated data (not at the provision-level) who make frequent changes in the classification they use throughout their TE reports. It counts the number of changes in the reporting structure (e.g., aggregation categorizations used) after the first three reports as well. For example, some countries may only aggregate TE data across tax types for some years, but later only aggregate their data across policy goals without providing any revenue forgone estimates by tax type. Similarly, countries may group different sectors/activities together in some reports and group other sectors/activities in subsequent reports. These and other similar practices are labeled as changes in the reporting structure. They also all make the comparability of data across years impossible and cost-benefit analyses difficult. Indicator 4.3 is another dummy variable capturing whether countries update previously published estimates of revenue forgone from TEs if there were any methodological changes.

Dimension 4: Consistency. Indicators

Indicator	Scoring
Indicator 4.1: Number of benchmark changes after publishing the first three reports	≤ 1; > 1; N/A
Indicator 4.2: Number of changes in reporting structure after publishing the first three reports	≤ 1; > 1; N/A
Indicator 4.3: Past estimates updated after methodology changes	Yes; No; N/A

5. Continuity

In addition to methodological consistency, continuity in reporting is critical. The complete lack of TE data for certain years poses significant problems in the use of time series. Reporting data yearly is a minimum requirement both for transparency reasons and for

evaluation purposes. TEs are an integral part of government spending and should be reported yearly, together with a country's budget. Even if a country misses one TE report due to extraordinary circumstances, the subsequent report should contain revenue forgone estimates and other TE data for the previous year.

Some countries do not publish TE reports for certain years because they have never estimated revenue forgone for those years, or simply chose to not make the revenue forgone estimates for those years public. This breaks the continuity of the data and makes cost-benefit analyses difficult.

Dimension 5: Continuity. Best Practice

Reporting RF estimates and other TE data yearly.

Indicator 5.1 counts the number of years for which a country published TE estimates in the last ten years. Because the frequency of reporting can differ by country and because yearly reporting is most desirable, Indicator 5.2 counts the number of TE reports the country published in the last five years. For these two indicators, any value below five is undesirable.

Dimension 5: Continuity. Indicator

Indicators	Scoring
Indicator 5.1: Number of years with TE estimates in the last 10 years	= 10; ≤ 8; > 8
Indicator 5.2: Number of TE reports published in the last 10 years	= 10; ≤ 8; > 8

REFERENCES

- OECD (2022). Support for fossil fuels almost doubled in 2021, slowing progress toward international climate goals. OECD Press Release.
<https://www.oecd.org/environment/support-for-fossil-fuels-almost-doubled-in-2021-slowing-progress-toward-international-climate-goals-according-to-new-analysis-from-oecd-and-iea.htm>
- OECD (2021). OECD Companion to the Inventory of Support Measures for Fossil Fuels 2021. OECD-Publishing. <https://doi.org/10.1787/e670c620-en>.
- Redonda, A., von Haldenwang, C., & F. Aliu (2022). Global Tax Expenditures Database [data set], Version 1.1.3. <https://doi.org/10.5281/zenodo.6334212>
- Heady, C. and M. Mansour (2019). Tax Expenditures and Their Use in Fiscal Management: A Guide to Developing Countries. *IMF How to Note 19/01*.
<https://www.imf.org/~media/Files/Publications/HowToNotes/HTNEA2019002.ashx>
- Kassim, Lanre and Mario Mansour (2018). "Evaluation of Tax Expenditure Reporting in Developing Countries", *Revue d'économie du développement* Volume 26, Issue 2, 2018 (in French).
- Redonda, Agustin and Thomas Neubig (2018). Assessing tax expenditure reporting in G20 and OECD economies. CEP Discussion Note 2018/3, <https://www.cepweb.org/assessing-tax-expenditure-reporting-in-g20-and-oecd-economies/>
- Surrey, S. and McDaniel, P. (1976). "The tax expenditure concept and the Budget Reform Act of 1974", *Boston College Law Review* vol. 17(5), pp. 679-737.
- UNEP and IISD (2019). "Measuring Fossil Fuel Subsidies in the Context of the Sustainable Development Goals",
<https://wedocs.unep.org/bitstream/handle/20.500.11822/28111/FossilFuel.pdf>

ANNEX 1: SUMMARY OF DATA GAP INDICATORS

Table 1: Data Gap Indicators

Dimension 1: Granularity	Scoring
Indicator 1.1: Data type	Provision-level; Aggregate
Dimension 2: Comprehensiveness	Scoring
Indicator 2.1: Share of provisions with revenue forgone estimates	0% - 100%; N/A
Indicator 2.2: Share of revenue forgone with tax-base information	0% - 100%
Indicator 2.3: Share of revenue forgone with TE-type information	0% - 100%
Indicator 2.4: Share of revenue forgone with beneficiary information	0% - 100%
Indicator 2.5: Share of revenue forgone with policy goal information	0% - 100%
Indicator 2.6: Share of revenue forgone with legal references	0% - 100%
Indicator 2.7: Share of FF TE provisions with revenue forgone information	0% - 100%; N/A
Indicator 2.8: Share of FF TE revenue forgone with information on fuel type	0% - 100%
Indicator 2.9: Share of FF TE revenue forgone with information on recipient categories	0% - 100%
Indicator 2.10: Share of FF TE revenue forgone with information on the support stage	0% - 100%
Indicator 2.11: Share of FF TE revenue forgone with information on the incidence	0% - 100%
Dimension 3: Coverage	Scoring
Indicator 3.1: Number of tax types covered by the TE report	≤ 2; ≤ 4; ≥ 5
Indicator 3.2: Report only covers one sector/activity/policy goal	Yes; No
Indicator 3.3: Report describes the benchmark tax system by tax type	Yes; No
Indicator 3.4: Report lists and quantifies structural deviations	Yes; No
Dimension 4: Consistency	Scoring
Indicator 4.1: Number of benchmark changes after publishing the first three reports	≤ 1; > 1; N/A
Indicator 4.2: Number of changes in reporting structure after publishing the first three reports	≤ 1; > 1; N/A
Indicator 4.3: Past estimates updated after methodology changes	Yes; No; N/A
Dimension 5: Continuity	Scoring
Indicator 5.1: Number of years with TE estimates in the last 10 years	= 10; ≤ 8, > 8
Indicator 5.2: Number of TE reports published in the last 10 years	= 10; ≤ 8, > 8

ANNEX 2: SUMMARY OF REPORTING GUIDELINES

Table 2: Reporting Best-Practice Checklist

Checkbox	Reporting Best Practice
<input type="checkbox"/>	Reporting provision-level data.
<input type="checkbox"/>	Estimating and reporting the revenue forgone from each TE provision.
<input type="checkbox"/>	Reporting a tax type for each TE provision.
<input type="checkbox"/>	Reporting a TE type for each TE provision.
<input type="checkbox"/>	Reporting the intended beneficiaries of each TE provision.
<input type="checkbox"/>	Reporting the policy goal of each TE provision.
<input type="checkbox"/>	Reporting the legal reference of each TE provision.
<input type="checkbox"/>	Estimating and reporting the revenue forgone from each FF TE provision.
<input type="checkbox"/>	Reporting a fuel type for each FF TE provision.
<input type="checkbox"/>	Reporting the recipient category of each FF TE provision.
<input type="checkbox"/>	Reporting the support stage of each FF TE provision.
<input type="checkbox"/>	Reporting the incidence of each FF TE provision.
<input type="checkbox"/>	Reporting information for the entire TE system.
<input type="checkbox"/>	Clearly defining the benchmark tax system used in the TE report.
<input type="checkbox"/>	Reporting structural reliefs/deviations not considered TE.
<input type="checkbox"/>	Reporting RF estimates and other TE data yearly.