

## Speakers

GIULIA MASCAGNI



Giulia Mascagni is Research Director of the International Centre for Taxation and Development (ICTD) and Research Fellow at the Institute for Development Studies (IDS). She is a development economist, holding a Ph.D. in Economics from the University of Sussex and specializing in public finance in low-income countries. For over ten years, she has been engaged in research and policy advisory work, primarily in Ethiopia and Rwanda. Her main area of research is taxation in low-income countries, with a particular focus on the evaluation of tax administration practices and tax policies. She also has broader research interests in public finance, evaluation of public policy and aid effectiveness. She is Research Advisor to the Rwanda Revenue Authority, member of TADAT's Technical Advisory Group, Adjunct Professor at Johns Hopkins University SAIS Europe, and Research Associate of the Institute of Fiscal Studies (UK).

ALESSANDRO DI NOLA



Alessandro Di Nola is a postdoctoral researcher in the Economics Department at the University of Konstanz. His main areas of interest include firm dynamics, frictions in financial and labor markets, and tax evasion in macroeconomics. He has published in the Review of Economics Dynamics and the B.E. Journal of Macroeconomics. His recent work studies the aggregate effects of tax evasion by self-employed businesses in the United States. Di Nola received his Ph.D. in Economics from Bocconi University in 2015 and moved to Konstanz in the same year.

GABRIEL TOUREK



Gabriel Tourek is an Assistant Professor of Economics at the University of Pittsburgh. His research interests focus on taxation and redistribution in developing countries, and market and behavioral frictions that constrain firms' decision-making and growth in emerging markets. His research agenda explores how fiscal capacity develops and impacts the equity of taxes and transfers in low-income countries. A related agenda examines how firms navigate regulation, market failures and behavioral biases. His fieldwork is based in the D.R. Congo, Rwanda and India. He completed a Ph.D. in Public Policy at Harvard in 2019.

ALEXANDER KLEMM



Alexander Klemm is Division Chief of the Tax Policy 2 Division of the IMF's Fiscal Affairs Department. He undertakes research and leads capacity development missions on tax policy. He has also worked in IMF area departments, participating in financial programs and economic surveillance. Outside the IMF he gained work experience at the Institute for Fiscal Studies and the European Central Bank. He holds a Ph.D. from University College London and has published on public finance, tax policy, investment, and the balance of payments.

SIR TIM BESLEY



Tim Besley is School Professor of Economics and Political Science and Sir W. Arthur Lewis Professor of Development Economics at the London School of Economics. From September 2006 to August 2009, he served as an external member of the Bank of England Monetary Policy Committee and is now a member of the UK National Infrastructure Commission. He is a Fellow of the Econometric Society and the British Academy as well as a foreign honorary member of the American Economic Association and the American Academy of Arts and Sciences. He is the current President of the Royal Economic Society and a member of the IFS Deaton Review panel on inequalities. His main research interests are in the understanding of how institutions shape how the economy works, with a particular interest in political economy.

EDWARD KIESWETTER



Edward Kieswetter re-joined as SARS Commissioner on 1 May 2019. He had formerly served as the founding Group Executive of the SARS Large Business Centre and High Net Worth Unit, SARS Chief Operating Officer and Deputy Commissioner during the period 2004 to 2009. From 2010 to 2016, he was the Group Chief Executive for the Alexander Forbes Group Holdings. Kieswetter also held senior executive roles at FirstRand Banking Group and Eskom. Most recently he managed his own investments and served on various boards which, amongst others, included NE: Transnet, Chair: Technology Innovation Agency and Lead Independent: Shoprite Holdings. He relinquished all these external roles when he took up the position as SARS Commissioner in 2019. Kieswetter's qualifications include a Master of Commerce in SA & International Tax Law (Cum Laude) from North-West University, an Executive MBA from Henley Business School (UK), a Master of Science in Education from the University of Western Cape, an Honours degree in Mathematics and Science Education, also from the University of Western Cape, as well as a National Diploma in Electrical Engineering from the Cape Peninsula University of Technology. In addition, Kieswetter was awarded the prestigious African American Scholarship and an academic appointment as an Associate in Education at Harvard University, USA. He is the recipient of several awards including a Lifetime Achievement Award for Excellence in Management in 2017 from SAPSO, Finalist in the All Africa Business Awards 2016, ACO Dealmaker of the Year, 2015, and SA Boss of the Year, 1999. He serves as a Visiting Professor at the Da Vinci Institute as well as Free State University and remains involved as a Social Activist in his personal capacity.

OYEBOLA OKUNOGBE



Oyebola Okunogbe is an Economist in the World Bank Development Research Group. She is also an International Research Associate at the Institute for Fiscal Studies and an Advisory Committee member of the Nigerian Tax Research Network. Okunogbe's research is in the intersection of development economics, public finance and political economy as she explores different aspects of the relationship between the state and citizens, and implications for economic development in low-income countries. One major strand of her research is taxation, where she examines topics such as the determinants of tax compliance in low state capacity contexts and the impact of technology on tax systems. Okunogbe received her BA in Economics from Dartmouth College, MPA in International Development (MPA/ID) from Harvard Kennedy School and Ph.D. in Public Policy from Harvard University.

MATTHIAS KASPER



Matthias Kasper is a Postdoctoral Researcher at the Department of Applied Psychology at the University of Vienna. He completed a postdoctoral research fellowship at the Department of Economics at Tulane University, after obtaining a Ph.D. in Social Psychology from the University of Vienna and a Ph.D. in International Business Taxation from Vienna University of Economics and Business (WU). His research investigates determinants of tax compliance behavior. Most recently, he has used laboratory experiments and administrative data to study how enforcement affects compliance.

## Speakers (cont.....)

CHRISTOS KOTSOGIANNIS



Christos Kotsogiannis is Professor of Economics at the University of Exeter (UK), Director of the Tax Administration Research Centre (an ESRC Research Centre) and a Research Fellow at CESifo. He was Head of the Economics Department at University of Exeter Business School from 2011-2014 and, since 2016, he is the Chairman of the Management Board of the Independent Authority for Public Revenue (IAPR) of the Hellenic Republic. Kotsogiannis is currently the editor of CESifo Economic Studies, and on the editorial board of the Journal of Tax Administration and Public Finance Analysis (FA). He was awarded the 2015 Copernicus International Fellowship for his contributions to public economics from the University IUSS-Ferrara 1391. His research is primarily in the fields of tax policy and tax administration, with publications in journals such as the American Economic Review, Journal of Public Economics, Journal of Public Economic Theory, Journal of International Economic, and Economic Policy.

RIVO REITMANN



Rivo Reitmann is the Deputy Director General of the Estonian Tax and Customs Board (ETCB) since October 2016. Rivo Reitmann has previously worked as the head of the Service Department (2011-2016). The main tasks have been related to the development of new e-services and the development of methodologies to improve the quality of service, implementing service reforms, digitalisation, improving service design and introducing new e-services. Rivo is a curious, open and creative person. He likes the challenges where there are no simple solutions, quick answers or where all scenarios have already been prescribed. Innovation and development are the keywords that trigger him. He has graduated from the Faculty of Economics of Tallinn School of Economics (2001) in the speciality of taxation, and the Estonian Entrepreneurship University of Applied Sciences (2015) in the speciality of business management. In 2014, Rivo Reitmann was awarded the 1st Class Badge of Honour of the ETCB.

NADINE RIEDEL



Nadine Riedel is the Director of the Institute for Public and Regional Economics at the University of Münster in Germany. She received her Ph.D. from the University of Munich in 2008 and was a research fellow at the Oxford University Centre for Business Taxation from 2008 to 2010. Prior to joining the University of Münster, she held chairs at the University of Stuttgart-Hohenheim and the University of Bochum. Her research focuses on international corporate taxation and on the intersection of public sector economics with regional and development economics. Her work is published in leading international journals, including the Journal of Public Economics, Journal of International Economics, Journal of Urban Economics and European Economic Review. She acts as editor-in-chief of International Tax and Public Finance and serves on several scientific advisory boards, among others at the German Federal Ministry of Finance.

JOHN BEVACQUA



John is an Australian legal academic and commercial lawyer. John holds a Ph.D. in tax law from the University of New South Wales. He publishes regularly both in Australia and abroad in the field of tax administration, and is recognised as an expert in taxpayer rights and remedies.

MODESTE MOPA



Mr. Modeste MOPA is a Senior Tax Inspector. He is graduate of National Schools of Administration of Cameroon and France. Former Resident Tax Administration Advisor to AFRITAC West Africa. He is incumbent Director General of Taxation in Cameroon, since 2013.



## Panelists

RHODA WEEKS-BROWN



Rhoda Weeks-Brown is General Counsel and Director of the IMF's Legal Department. She advises the IMF's Executive Board, management, staff and country membership on all legal aspects of the IMF's operations, including its lending, regulatory and advisory functions. Over her career at the IMF, she has led the Legal Department's work on a wide range of significant policy and country matters. She has also lectured, and written articles and many IMF Board papers on all aspects of the law of the IMF, and co-taught a Tulane University seminar on that topic. Ms. Weeks-Brown also served as Deputy Director in the IMF's Communications Department, where she led IMF communications and outreach in Africa, Asia and Europe; played a key role in the transformation of the IMF's communications strategy; and led IMF strategic communications on key legal and policy topics. Ms. Weeks-Brown has a J.D. from Harvard Law School and a B.A. in Economics (summa cum laude) from Howard University. Before joining the IMF, she worked in Skadden's Washington DC office. She is member of the Bar in New York, Massachusetts and the District of Columbia and a member of the Supreme Court Bar. She is also a member the Committee on International Monetary Law of the International Law Association (MOCOMILA), and of the Consultative Group for the Sovereign Debt Forum. Ms. Weeks-Brown serves on the Boards of TalentNomics, Inc., a non-profit organization focused on developing women leaders globally, and Results for America, a non-profit organization working to improve outcomes for communities through results-driven social programs. She was named one of the top 27 Global General Counsels (2020) by the Financial Times, and one of the top 5 General Counsels in the area of Promoting Ethical Standards.

MICHAEL KEEN



Michael Keen is Ushioda Fellow at Tokyo College, University of Tokyo, having previously been Deputy Director of the Fiscal Affairs Department of the International Monetary Fund. He was awarded the Daniel M. Holland medal of the National Tax Association in 2018, is Honorary President of the International Institute of Public Finance and was awarded the CESifo-IIPF Musgrave prize in 2010. Before joining the Fund, he was Professor of Economics at the University of Essex and visiting Professor at Kyoto University. He has led technical assistance missions to over thirty countries on a wide range of issues in tax policy, and consulted for the World Bank, European Commission, and the private sector. He has published in such leading general and field journals as the American Economic Review and the Journal of Public Economics, and served on the editorial boards of American Economic Journal: Economic Policy, International Tax and Public Finance (of which he was joint founder), Journal of Public Economics, the Review of Economic Studies and other journals. He is co-author of books on The Modern VAT, the Taxation of Petroleum and Minerals, and Changing Customs. He is also co-author, with Joel Slemrod of Rebellion, Rascals and Revenue: Tax Follies and Wisdom Through the Ages, a rare attempt to make tax interesting.

JOEL SLEMROD



Joel Slemrod is the David Bradford Distinguished University Professor of Economics, Paul W. McCracken Collegiate Professor of Business Economics and Public Policy at the Ross School of Business, and Professor in the Department of Economics at the University of Michigan. He also serves as Director of the Office of Tax Policy Research, an interdisciplinary research center housed at the Business School. He has served on the faculty since 1987. Prior to joining the University of Michigan, Professor Slemrod was assistant professor then associate professor at the University of Minnesota. He was a National Fellow at the Hoover Institution and was the senior economist for tax policy at the President's Council of Economic Advisers. Professor Slemrod has received many awards during his career including the National Tax Association's most prestigious award, the Daniel M. Holland Medal, for distinguished lifetime contributions to the study and practice of public finance. He has also co-authored several books including the most recent with Michael Keen, Rebellion, Rascals, and Revenue: Tax Follies and Wisdom through the Ages, published by Princeton University Press in 2021. He earned an A.B. degree from Princeton University in 1973 and the Ph.D. in economics from Harvard University in 1980.

JIMENA ACEDO



Jimena Acedo is currently a Technical Assistance Advisor in the TADAT Secretariat since 2019. In this position her primary role is to assess Tax Administrations, train tax officials, review TADAT assessments and develop analytical work related to Tax Administration (e.g. gender). She has broad international experience, having led/participated in 28 capacity development missions in a range of tax administration reforms in emerging economies and developing countries in Eastern Europe, the Middle East, Latino-America and Africa. Prior to joining the IMF, she worked over 14 years in a variety of executive leadership positions at the Spanish Revenue Authority. She holds a Degree in Law, M.Sc. in Organizational Management and a PMD by ESADE Business School.

ANDY MORRISON



Andy Morrison is Director at the National Audit Office and leads on value for money work of HM Revenue & Customs. Since taking on the role in 2019, he has directed a number of studies on subjects including the management of tax expenditures, the tax gap, environmental tax measures and the furlough scheme. The latter won the Public Finance award in public sector audit in 2021. Most recently Andy led the NAO's study into the management of tax debt following the pandemic. Andy has collaborated extensively with the academic world on tax projects, notably with the NAO Tax Centre, a partnership with Birmingham University, as well as the Tax Administration Research Centre itself. Andy is a qualified accountant.

## Chairs

RUUD DE MOOIJ



Ruud De Mooij is an advisor in the International Monetary Fund's Fiscal Affairs Department, where he previously headed the Tax Policy Division. He has extensive experience in providing capacity development on tax policy issues in over 25 countries, including on medium-term revenue strategies. Before joining the International Monetary Fund, De Mooij was a Professor of Public Economics at Erasmus University in Rotterdam. He has published extensively on tax issues, including in the American Economic Review and the Journal of Public Economics. De Mooij is also a research fellow at the University of Oxford, the University of Bergen, ZEW in Mannheim, and member of the CESifo network in Munich.

VITOR GASPAR



Mr. Gaspar is Director of the Fiscal Affairs Department at the IMF. He joined in 2014. Before that, he was Portuguese Minister of State and Finance from 2011–13, and has held various positions in European and Portuguese institutions, including head of BEPA at the European Commission, director-general of research at the European Central Bank, director of Economic Studies and Statistics at the Central Bank of Portugal, and Director of Economic Studies at the Portuguese Ministry of Finance. Mr. Gaspar holds a Ph.D. and a post-doctoral agregado in Economics from Universidade Nova de Lisboa; he graduated from Universidade Católica Portuguesa.

NIGAR HASHIMZADE



Nigar Hashimzade is Professor of Economics and Director of the Research Centre for Law, Economics and Finance at Brunel University London, a member of the Tax Administration Research Centre and of CESifo Research Network. Her research interests are in applied economic theory, including various issues in taxation. Nigar is the Managing Editor of the Journal of Tax Administration. She has published articles in leading international journals in economics and co-edited several academic volumes. Nigar holds a Ph.D. in Economics from Cornell University. Before Brunel she has held positions at Durham, Reading and Exeter.

MATTHEW RABLEN



Matthew Rablen is a former government economist, where he advised on issues relating to tax compliance and savings tax policy. He graduated with first class honours from the University of Nottingham and attained his Ph.D. at the University of Warwick. He has previously held positions at Brunel University London and University of Westminster, and is currently a member of the Tax Administration Research Centre. Rablen has published articles in refereed journals including the Economic Journal, Economica, Economic Inquiry, Journal of Health Economics, and Journal of Economic Behavior and Organization. His research interests are in applied microeconomic theory, with a particular emphasis on behavioural economics. He is an Associate Editor of Public Finance Review and an affiliate of CESifo and IZA.

DEBRA ADAMS



Debra Adams, a British citizen, is Division Chief in the Revenue Administration Division 1 of the IMF's Fiscal Affairs Department (FAD). She has been with FAD for 15 years and oversees the IMF's revenue administration capacity development programs across the Asia, Pacific, Europe, Central Asia, and Middle East regions. Adams has accumulated over 38 years of revenue administration experience. Before joining IMF headquarters, she was the IMF's regional revenue administration advisor based in Nepal, supporting Bangladesh, Cambodia, Lao PDR, and Nepal to implement their tax reforms. Earlier, she spent two years with the IMF's Caribbean Regional Technical Assistance Center, assisting Caribbean countries to implement VAT. Adams started her career as a tax official with the UK's HM Customs & Excise, followed by a period with PricewaterhouseCoopers, undertaking business tax consulting and supporting countries in Africa, Asia, Europe, and the Middle East to implement their major revenue administration reform projects. Adams obtained her Master in Public Administration from the Harvard Kennedy School in 2004.

Please also see the Speakers section for details of Christos Kotsogiannis.