



THE MIRRLEES REVIEW: TAX REFORM FOR A MODERN ECONOMY

May 4, 2012, Friday
Ceylan Intercontinental Taksim-Istanbul



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The Mirrlees Review set out to identify the characteristics of a good tax system for any open developed economy in the 21st century, to assess the extent to which the UK tax system conforms to these ideals, and to recommend how it might realistically be reformed in that direction.

The Review is published by Oxford University Press in two volumes. The first, *Dimensions of Tax Design*, consists of a set of specially commissioned chapters dealing with different aspects of the tax system, accompanied by a series of commentaries by different expert authors, voicing differing opinions on the issue discussed. The second volume, *Tax by Design*, sets out the conclusions of the Review.

Drawing on the findings of the Mirrlees Review, other IFS research, and the views of leading experts on tax and social security, this conference will set out some of the main issues in designing and analysing tax policy in Turkey and other middle income countries.

SHORT BIOGRAPHIES OF THE PARTICIPANTS

Paul Johnson is Director of the Institute for Fiscal Studies (IFS). Previous roles have included director of the public services and growth directorate and Chief micro-economist at HM Treasury, deputy head of the UK Government Economic Service and chief economist at the Department for Education and Skills. He was an editor of the Mirrlees Review and has published widely on issues of tax, social security and other areas of public economics. He has served on the council of the Economic and Social Research Council, was a founder council member of the Pensions Policy Institute, and is on the council of the Royal Economic Society.

David Phillips is a senior research economist at the IFS working in the Direct Tax and Welfare sector and the Centre for the Evaluation of Development Policy. Phillips's work spans the UK and developing economies, and includes both the analysis of public policy and academic research. Key focuses include poverty and inequality, the analysis of tax and benefit reform, and the modelling of consumer demand and labour supply. Recent projects include the design of tax microsimulation tools and the analysis of reforms in Mexico and El Salvador for the World Bank; an evaluation of the economic effects of the EU VAT system for the European Commission; analysis of Local Government spending in England; and the analysis of inequality, poverty and tax and benefit reform in the UK. He is also a co-author of the Mirrlees Review chapter Labour Supply and Taxes.

Angel Melguizo Esteso is Lead Specialist for pensions in the Labor Markets and Social Security Unit, at the Inter-American Development Bank (IDB). Before joining the IDB in 2012, he worked as an economist at the Americas Desk of the OECD Development Centre. He contributed to its flagship regional publication Latin American Economic Outlook, and coordinated fiscal policy research. During 2007-2008, he was senior pensions and labour advisor to the Spanish government at the Economic Bureau of the Prime Minister. He previously worked for seven years at the Economic Research Department of BBVA (private bank), specialising in research on pension reform in Latin America, fiscal policy, and long-term economic growth. Ángel holds a PhD in Public Economics from Complutense University of Madrid (2006, Spanish Institute for Fiscal Studies Award), and a BA in Economics (1998, First National Prize) from the same university. His dissertation analysed the economic impact of Social Security financing in Spain. His research interests include Latin America, development, fiscal policy, social security and pensions.

John Scott is a professor-researcher of the Economics Division at the Centro de Investigación y Docencia Económicas (CIDE) in Mexico City, of which he is also its former director, and a member of the Board of the Consejo Nacional de Evaluación de la Política de Desarrollo Social (CONEVAL), an autonomous public institution responsible for producing the official poverty measure and the evaluation of social programs and policy in Mexico. John's principal research areas include the distributive incidence of public spending and taxation, the study of poverty and inequality, and the evaluation of social and rural development policies, agricultural and energy subsidies, and health and social security systems. He has worked on these areas as a consultant for the World Bank, IADB, FAO, CEPAL, UNDP, and OECD, as well as the Treasury, Social, Health, and Labor Ministries in Mexico.

Orazio Attanasio is professor of Economics at UCL and Research Fellow at the IFS, where he co-directs the Centre for the Evaluation of Development Policies (EDePo) and the Centre for the Microeconomic Analysis of Public Policy (CPP). Professor Attanasio is a Fellow of the Econometric Society and of the British Academy. He has been elected vice-president of the European Economic Association and will serve as its president in 2014. He has edited the Review of Economic Studies and the Journal of the European Economic Association. He is currently the editor of Quantitative Economics, a journal of the Econometric Society. He is a member of the Executive committee of the Latin American and Caribbean Economic Association and of the Council of the Econometric Society. Professor Attanasio's research has covered life cycle consumption and saving behaviour and, more recently, the study of policies in developing countries. He has acted as an advisor to the Governments of Mexico, Colombia and Chile. He has worked, among other topics, on pension reform, labour supply and risk sharing.

Laura Abramovsky is a research associate at the IFS currently working in the Centre for the Evaluation of Development Policy. Her research considers firms' behaviour, with specific focus on productivity and innovation issues, programme evaluation and more recently fiscal issues in developing countries. Recent projects include the design of tax microsimulation tools and the analysis of fiscal reforms in Mexico and El Salvador for the World Bank; and the empirical analysis of the impact of increasing the use of high-skilled workers abroad has on a multinational firm's use of high-skilled workers at home.

Ali I. Şanver, after founding and managing law and audit firms and holding counsel positions with Deloitte and White & Case, is currently managing his own law firm, Tasman & Sanver in Istanbul, Turkey (www.tslaw.org). His practice experience involves a wide range of corporate transactions, the provision of tax advice and litigation. He has extensive experience in the tax and corporate structuring of cross-border transactions, and particularly M&As. He has represented a variety of Turkish and overseas clients in all phases of their investments whether they be structured as acquisitions, liaison offices, wholly-owned subsidiaries or joint ventures. His mandates have involved a variety of financing structures including bank lending, structured finance, IPOs and SPOs, private equity/venture capital and project finance transactions. Dr. Sanver, who is licensed as both a Turkish attorney and CPA (YMM), received his Abitur from Deutsche Schule Istanbul; his LL.B. from University of Istanbul Law School; his MBA from Boston University School of Management, and his Ph.D. from Bogazici (Turkish/American) University (Ph.D. on Business Combinations, 1995). In 2010, he led projects which enabled his firm to become the first Turkish law firm to win the International Tax Review's Turkish Tax Firm of the Year as well as taking the International Financial Law Review's Turkish Law Firm of the Year. In 2011, he has become one of a few Turkish lawyers to qualify for the exclusive list of Tax Controversy Leaders issued by the International Tax Review.

Ünal Zenginobuz is a professor of Economics at Boğaziçi University where he is also the Director of the Centre for Economic Design. He is an associate editor of the Journal of Public Economic Theory and the Economics Bulletin. Professor Zenginobuz's research covers the theory of public goods and local public goods, as well as applications in industrial organisation related to regulation policy, independent regulatory agencies, and competition policy in Turkey. He has written reports on the reform of the Turkish tax system and completed a number of research projects on citizens' perceptions of taxation in Turkey.

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- 9:00–9:30 **Welcome Coffee**
- 9:30–10:00 **Umran İnan**, President, Koç University
Ümit Boyner, President of the Board of Directors, TÜSİAD
- 10:00–11:00 **The Mirrlees Review: Tax by Design and Lessons for Turkey**
Paul Johnson, Director, Institute for Fiscal Studies (IFS)
- 11:00–11:45 **Tax and Pension Policy in Latin America**
David Phillips, Senior Research Economist, Institute for Fiscal Studies (IFS)
- 11:45–12:15 **Coffee Break**
- 12:15–13:00 **Fiscal Policy, Pensions and Informality: The Case of Latin America**
Angel Melguizo, Lead Specialist (Labor Markets and Social Security), Inter American Development Bank (IADB)
- The Tax System and Tax Institutions in Mexico**
John Scott, CONEVAL and CIDE
- 13:00–14:00 **Panel Discussion**
Laura Abramovsky, IFS (Panel moderator)
Orazio Attanasio, University College London (UCL) and Institute for Fiscal Studies (IFS)
Paul Johnson, Institute for Fiscal Studies (IFS)
Ali Şanver, Tax Working Group, TUSİAD and Founder, Taşman&Şanver
Ünal Zenginobuz, Boğaziçi University