



TAX DESIGN IN MIDDLE INCOME COUNTRIES: LESSONS FROM THE MIRRLEES REVIEW

March 7, 2014, Friday

Central European University
Budapest, Hungary

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.

Laura Abramovsky is a Senior Research Economist, currently working in the Centre for the Evaluation of Development Policy (EDePo@IFS). Her research focuses on programme evaluation and the analysis of how the tax and social security systems affect the distribution of income and the behaviour of individuals in developing countries. Recent projects include analysis of the distributional and behavioural impacts of tax reforms in Mexico and El Salvador for the World Bank; and the evaluation of a programme to alleviate extreme poverty in Colombia.

Vicente Fretes Cibils joined the Inter- American Development Bank (IDB) in 2007, and is currently a Division Chief of Fiscal and Municipal Management, of the Sector of Institutions for Development. He also worked at the World Bank, where he began his career in the Bank's Young Professionals Program. He served from 1988 to 1992 as Economist in the Office of the Vice President for West Africa Operations, and from 1992 to 1996, as Chief Economist in the Department of Operations for Andean Countries. From 1996 to 2002, Mr. Fretes-Cibils served as Senior Economist for the República Bolivariana de Venezuela, and subsequently for Colombia and Mexico. From 2002 to 2007 he was Lead Economist in the Poverty Reduction and Economic Management sector for the Andean Countries Department. He has also taught at Argentina's Universidad Nacional del Nordeste and at North Carolina State University, and has published numerous works addressing topics in finance, applied econometrics, public finance, international economics, and economic development.

Péter Benczúr is a scientific officer at the European Commission's Joint Research Center in Ispra, Italy. He is also affiliated with Central European University and the Centre for Economic and Regional Studies of the Hungarian Academy of Sciences, and a former head of research at MNB, the central bank of Hungary. His research covers both macroeconomic and microeconomic aspects of public policy and academic issues. The macro projects

concentrate on the nominal, financial and real convergence of small open economies, sovereign borrowing, and international business cycles. Micro topics consider banking, and the impact of taxation on household behaviour. Recent projects include the development of a general equilibrium microsimulation model for Hungary and an empirical analysis of the impact of taxes and transfers on labour market activity. He has written extensively on the Hungarian tax system, and has edited part of the 2013 Hungarian Labour Market Review, focusing on taxes, transfers and the labour market.

Jaroslav Neneman, is an assistant professor of Economics at Lazarski University in Warsaw. He is also a voluntary adviser to the Polish president, where he deals with taxation and municipal finances. Dr. Neneman chairs the Board of Foundation for the centre of Tax Documentation and Studies at the University of Lodz. In 2004-2006, as a finance undersecretary of state of Polish Ministry of Finance, he was responsible for tax policy and legislation. His recent projects include policy-oriented papers on property taxation reform; municipal PIT; farmer's social security systems; and taxation of farmers' income. He teaches Microeconomics, Public Finance, Managerial Economics and Introduction to Game Theory, alongside writing textbooks on applied economics for high school students.

Benedek Nobilis, is the head of Tax Policy and International Taxation Department at the Ministry for National Economy, Hungary. He graduated at the Corvinus University of Budapest as a macroeconomic analyst in 2008. Between 2008 and 2011, he worked at MNB, the central bank of Hungary as a labour market analyst and later as a macroeconomic model developer. He entered the Ministry in 2011 where he first served as the head of the Tax Planning Unit. His team was responsible for preparing strategic documents and background analyses regarding the recent years' tax policy measures in Hungary.

Eudovít Ódor is a member of the Council for Budget Responsibility in Slovakia. After graduation in mathematics and management from the Faculty of Mathematics and Physics of Comenius University, he worked as a financial market analyst for ČSOB bank and, in 2001-2003, as an economist with the Slovak Rating Agency. Between 2003 and 2005, he was the chief economist and Director of the Institute for Financial Policy at the Ministry of Finance. He then worked (until September 2010) as a member of the Bank Board of the National Bank of Slovakia and, subsequently, as an advisor to the prime minister and finance minister (2010 to 2012). Ódor is the author of numerous publications, both in Slovakia and abroad, and co-author of a number of reform projects, including the Constitutional Act on Fiscal Responsibility.

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. His practice experience involves a wide range of corporate transactions, tax advice and litigation. 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. In 2011 and 2012, he has become one of a few Turkish lawyers to qualify for the exclusive list of Tax Controversy Leaders issued by International Tax Review. In 2010 and 2012, he led projects which enabled his firm to become the first Turkish law firm winning International Tax Review's Turkish Tax Firm of the Year in addition to taking International Financial Law Review's Turkish Law Firm of the Year. His articles were published by LexisNexis© in 2009 and 2010, by IBFD in 2011 and 2012. As a member of the TUSIAD Tax Committee, in 2013, he was invited to write the Turkey Commentary on Mirrlees Review by the Institute for Fiscal Studies, UK.

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CEU
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- 9:00–9:20 **Welcome Coffee**
- 9:20–9:30 **Opening remarks**
Paul Johnson, Institute for Fiscal Studies
- 9:30–10:20 **Launch of Report “Tax Design in Turkey and Other Middle Income Countries: Lessons from the Mirrlees Review”**
David Philips and Laura Abramovsky, Institute for Fiscal Studies
- 10:20–11:00 **Tax Reform in Latin America: More than Revenue?**
Vicente Fretes Cibils, Inter American Development Bank
- 11:00–11:20 **Coffee Break**
- 11:20–12:00 **Assessing the Impact of Tax and Transfer Reforms for Hungary**
Péter Benczúr, EC Joint Research Centre, Ispra, Italy; CEU and CERS-HAS, Hungary
- 12:00–13:00 **Panel Discussion**
Péter Benczúr (Chair)
Jaroslav Neneman, Lazarski University, Warsaw
Benedek Nobilis, Ministry of Finance, Hungary
Ludovít Ódor, Council for Budget Responsibility, Slovakia
Ali Şanver, Attorney-at-Law/CPA, Turkey