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

March 7, 2014, Friday

Central European University
Budapest, Hungary
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 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 on a multinational firm's use of high-skilled workers at home.

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 Republica 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.

Ľudovít 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.
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March 7, 2014, Friday
CEU
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9:00–9:20 Welcome Coffee

9:20–9:30 Opening remarks
Paul Johnson, Institute for Fiscal Studies

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)
Benedek Nobilis, Ministry of Finance, Hungary
Ľudovít Ódor, Council for Budget Responsibility, Slovakia