

Giulia Mascagni

Curriculum Vitae

EMAIL: g.mascagni@ids.ac.uk

CURRENT EMPLOYMENT: Research Fellow, Institute of Development Studies
Research Director, International Centre for Tax and Development

LANGUAGES: Italian (Mother tongue), English (Fluent: TOEFL), French (Very Good: Diplome de Français des Affaires)

THEMATIC EXPERTISE: Taxation, fiscal policy, aid effectiveness, economic development

GEOGRAPHICAL EXPERTISE: Africa, Ethiopia, Rwanda

EDUCATION AND QUALIFICATIONS

2008 - 2013 **PhD in Economics**
University of Sussex, Department of Economics, United Kingdom
Thesis title: Tax revenue mobilisation in Ethiopia
Advisors: Prof. Alan Winters and Prof. Andy McKay

2007 - 2008 **MA in Development Economics** (with distinction)
University of Sussex, United Kingdom
Dissertation title: The impact of foreign aid on taxation in developing countries

2004 - 2007 **MSc in Economics and Management of Public Administrations and International Institutions**
Università Commerciale Luigi Bocconi, Italy
Dissertation title: Poverty reduction strategies and the good governance constraint: Case study on European Commission's cooperation in Tanzania

2001 - 2004 **Undergraduate Degree in Public Administration and International Institutions Management**
Università Commerciale Luigi Bocconi, Italy
Dissertation title: Microfinance sector and its needs. A case study on Planet Finance

WORK EXPERIENCE

2014 – PRESENT **Research Fellow, Institute of Development Studies, United Kingdom**
IDS Governance Team, International Center for Taxation and Development (ICTD)
Main topics covered: Taxation, Decentralisation, Public Finance

2009 - 2010 **Associate Economic Affairs Officer, United Nations Economic Commission for Africa (Ethiopia)**
Economic Development and NEPAD Division - Finance, Industry and Investment Section

2008 – 2009 **Research Assistant, Institute for Development Studies (UK)**
Project themes: Natural Resource Governance, Social Protection, Development and the Financial Crisis, Economic Partnership Agreements

2007 – 2007 **Adviser, European Commission, Delegation at the United Nations (USA)**
Main areas of work: Economic Development, Sustainable Development and Environment

2006 –2006 **Trainee, European Commission (Belgium)**
Directorate General for Development, Unit for the Relations with Central African countries and Great Lakes Region

2004 –2005 **Project Development, Planet Finance Italia (Italy)**

TEACHING EXPERIENCE

University Courses

2014 – PRESENT	Convenor and Lecturer on the MA module <i>Public Financial Management</i> , Institute of Development Studies
2014	Lecturer on the MA module <i>Introduction to Economics</i> , Institute of Development Studies
2012	Associate tutor for the Undergraduate module <i>Applied economic topics</i> , Department of Economics, Sussex University
2012	Associate Tutor for the Master module <i>Analytical Methods in Economics</i> , Department of Economics, Sussex University

Professional Short Courses

2015, 2016	Convenor and Lecturer on the Joint African Tax Administration Forum (ATAF) – ICTD short course on Tax and Development
2016	Convenor and Lecturer on the IDS Learning retreat on financing of local governments
2016	Lecturer on the Centre for Social Protection (IDS) short course on Social Protection

SELECTED GRANTS AND RESEARCH PROJECTS

Dec 2014 – ongoing	Tax Compliance in Rwanda: experimental evidence on taxpayer behavior based on administrative data from anonymised tax returns, <i>African Tax Administration Forum and ICTD</i>
Mar – Dec 2015	Corporate tax burden in Ethiopia: Evidence from anonymised tax returns, <i>International Centre for Tax and Development (ICTD)</i>
Mar – Oct 2015	Comprehensive Evaluation of the Tax System of Ethiopia, including a simulation study on options for income tax reform, <i>DFID Ethiopia</i>
Jan – Jun 2015	Review of Fiscal Decentralisation outcomes in developing countries, <i>Swiss Development Cooperation</i>
Mar 2014 – Jan 2015	Systematic review of cost effectiveness methods, within the project “Impact Evaluation of MVP-SADA Northern Ghana Millennium Village”, <i>ITAD</i>
May – Jul 2014	Tax and Illicit Financial Flows scoping study: expert support on taxation, <i>Open Society Foundation</i>
Jan – Mar 2014	Tax revenue mobilization in developing countries: Issues and challenges. A paper for presentation to the European Parliament to review the key issues and challenges in taxation in developing countries, <i>European Parliament</i>
Apr 2013 – May 2014	Econometrician in the Independent Evaluation of Budget Support to Mozambique of 2014, <i>ITAD</i>
Mar – June 2013	Short Term Consultant for the World Bank’s Ethiopia Economic Update II of June 2013, <i>World Bank</i>

MEMBERSHIPS AND AFFILIATIONS

2016 – 2017	Research Associate, Institute of Fiscal Studies (UK)
2016	Reviewer for Development Policy Review and the Journal of Development Studies; Member of the Scientific Committee of the African Tax Researchers’ Network; Member of the Scientific Committee for the Royal Economic Society’s Symposium of Junior Researchers 2016

2011 – 2012

Junior Associate Fellow at the Johns Hopkins University, Bologna Center (Italy)

2010 – 2011

Resident Researcher at the Ethiopian Development Research Institute (Ethiopia)

PUBLICATIONS AND SELECTED TALKS

Journal Articles

The fiscal effects of aid in Ethiopia: Evidence from CVAR applications (forthcoming) Journal of Development Studies (with E.Timmis)

Aid and Taxation in Ethiopia (2016) Journal of Development Studies

Working Papers

Unlocking the Potential of Administrative Data in Africa: Tax Compliance and Progressivity in Rwanda (2016) ICTD Working Paper Series No.56 (with N. Monkam and C. Nell)

A Fiscal History of Ethiopia: Taxation and Aid Dependence 1960-2010 (2016) ICTD Working Paper Series No.49

Corporate tax burden in Ethiopia: Evidence from anonymised tax returns (2016) ICTD Working Paper Series No.48 (with A. Mengistu)

Is fiscal decentralisation delivering on its promises? A review of the theory and practice in developing countries (2016) IDS Working Paper No.466

From the Lab to the Field: a Review of Tax Experiments (2016) ICTD Working Paper Series No.46

Tax Experiments in Developing Countries: A Critical Review and Reflections on Feasibility (2015) CDI Practice Paper No.11

Tax Revenue Mobilization in Developing Countries: Issues and Challenges (2014) European Parliament Working Paper, European Union (with M. Moore and R. McCluskey)

A Review of Systematic Reviews of Cost Effectiveness Studies in Low and Middle Income Countries (2014) ITAD Report (with E. Masset, A. Acharya, E.M. Egger, and A. Saha)

A Systematic Review of methods for Cost-effectiveness Analyses of Complex Interventions in Low and Middle Income Countries (2014) ITAD Report (with E. Masset, A. Acharya, E.M. Egger, and A. Saha)

Fiscal Effects of Aid in Ethiopia: Evidence from CVAR Applications (2014) CREDIT Working Paper No. 14/06, University of Nottingham (with E. Timmis)

Aid and Taxation: Evidence from Ethiopia (2014) Working Paper No. 73-2014, University of Sussex

Conferences, seminars, and invited talks

September 2016

African Tax Research Network Conference

Beau Vallon, Seychelles

Title of presentation: Two field experiments on tax compliance in Rwanda

April 2016

TARC Workshop

Exeter, UK

Title of presentation: Corporate effective tax rates in Ethiopia

February 2016

5th ICTD Annual Meeting

Addis Ababa, Ethiopia

Title of presentations: 1) Corporate effective tax rates in Ethiopia; 2) Researching tax compliance in Rwanda

July 2015

13th International Conference on the Ethiopian Economy

Ethiopian Economic Association (Ethiopia)

Title of presentations: 1) Aid and Taxation: Evidence from Ethiopia; 2) Distribution of Effective Tax Burden Across firms in Ethiopia

February 2015

Workshop on tax evasion and tax avoidance in developing countries

European Parliament (Belgium)

Presentation of the study '*Tax Revenue Mobilization in Developing Countries: Issues and Challenges*'

- December 2014** **ICTD Annual Meeting**
International Centre for Tax and Development (Tanzania)
Title of presentation: Tax compliance research using administrative data in Africa
- May 2014** **IDS Global Justice Seminar**
Institute of Development Studies (UK)
Title of presentation: Piketty's Policy Proposal: A Global Wealth Tax (with Mick Moore)
- September 2013** **Authors' workshop**
German Development Institute (Germany)
Title of presentation: Aid dependence and taxation in Ethiopia: 1960-2009
- June 2013** **DIAL Development Conference**
University of Paris-Dauphine (France)
Title of presentation: Tax incentives, lobbying and political connections: firm level evidence from Ethiopia
- January 2013** **Sussex PhD Conference**
University of Sussex, Department of Economics (UK)
Title of presentation: Tax revenue and aid in Ethiopia: a disincentive effect?
- September 2011** **EADI - DSA Conference**
European Association of Development Research Institutes and Development Studies Association
Title of presentation: Tax revenue mobilization in Ethiopia: a cointegration approach
- July 2011** **International conference on the Ethiopian Economy**
Ethiopian Economics Association (Ethiopia)
Title of presentation: Tax revenue mobilization in Ethiopia: a cointegration approach
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