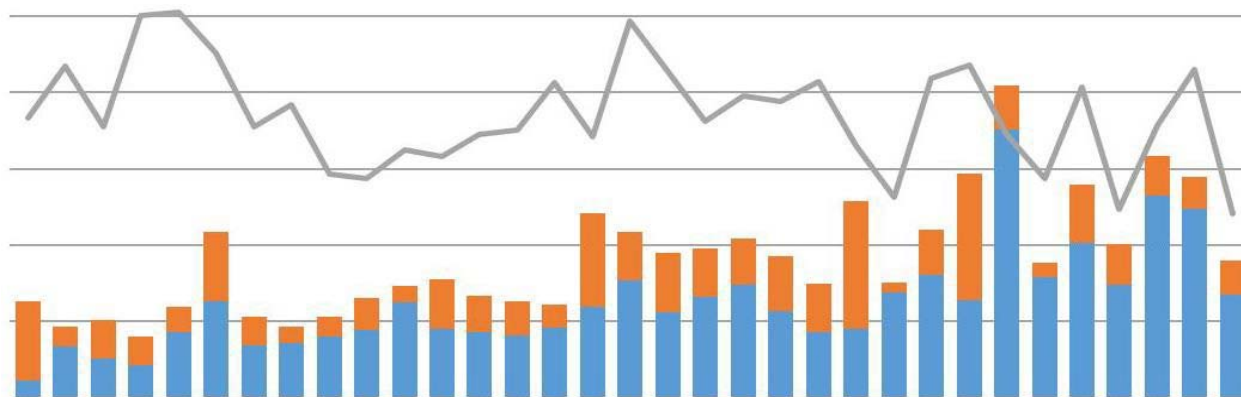




## 2nd Zurich Conference on Public Finance in Developing Countries at Zurich Center for Economic Development

University of Zurich, December 18 – 19, 2017



### Agenda: Monday, December 18, 2017

10.30 - 11.00 **Registration / Coffee (SCR)**

11.00 - 13.15 All talks take place in the ECON Seminar Room (ESR)

#### First Session: Tax Enforcement in Latin America

##### *Bank Non-Secrecy: Taxation and Financial Service Use in Mexico*

Presenter: Pierre Bachas, Discussant: Wojciech Kopczuk

##### *The Response of Salaried Workers to the Personal Income Tax: Evidence from a Regression Discontinuity Design in Argentina*

Presenter: Dario Tortarolo, Discussant: Federico Tagliati

##### *Wealth Taxation in a Developing Economy: Quasi-Experimental Evidence from Colombia*

Presenter: Juliana Londoño-Vélez, Discussant: Matt Collins

13.15 - 14.15 **Lunch (SCR)**

14.15 – 15.15 **"Egg-timer» Session**

Giulia Mascagni, Matt Collins, Federico Tagliati, Miguel Almunia, Evan Kresch

15.15 -15.30 **Coffee Break (SCR)**

15.30 – 17.45 **Second Session: VAT and Supply Chains**

##### *Tax Systems and Inter-firm Trade: Evidence from the VAT in Brazil*

Presenter Joana Naritomi, Discussant: Mike Devereux

##### *Taxation and Supply Chains: Evidence from Value-Added Taxes in West Bengal*

Presenter: Lucie Gadenne, Discussant: Nada Eissa

##### *Information, Asymmetric Incentives, or Withholding? Understanding Self-Enforcement in the Value-Added Tax*

Presenter: Mazhar Waseem, Discussant: David Yanagizawa-Drott

17.45 - 18.30 **Break, snack, and transfer to location of Keynote address (SCR)**

18.30 **Keynote Lecture: Michael Keen**

Revenue administration in developing countries; what do we know, what do we need to know?

Room RAA-G-01, in the building across the street

20:00 **Dinner**

SCR = Senior Common Room, Second Floor, Schönberggasse 1, 8001 Zurich

ESR = ECON Seminar Room, Second Floor SOF-G-21, Schönberggasse 1, 8001 Zurich



## Agenda: Tuesday, December 19, 2017

09.00 **Arrival / Coffee (SCR)**

09.15 -11.30 All talks take place in the ECON Seminar Room (ESR)

### Third Session: Firm Taxation and Technology

#### VAT in Emerging Economies: Does Third Party Verification Matter?

Presenter: Shekhar Mittal, Discussant: Roland Rathelot

#### The Short- and Medium-Run Effects of Computerized VAT Invoices on the Tax Payments and Behavior of Large Firms in China

Presenter: Jaya Wen, Discussant: Jim Hines

#### Using Technology to Improve Governance: Evidence from the Introduction of Electronic Tax Filing in Tajikistan

Presenter: Oyebola Okunogbe, Discussant: Giulia Mascagni

11.30– 11.45 **Coffee break (SCR)**

11.45 – 13.15 **Fourth session: Worker Behaviors**

#### The Role of Firms in Workers' Earnings Responses to Taxes: Evidence from Pakistan

Presenter: Michael Best, Discussant: Florian Scheuer

#### Unemployment Insurance Schemes and Consumption in Developing Countries: Evidence from Brazil

Presenter: François Gerard, Discussant: Lorenzo Casaburi

13.15 – 14.15 **Lunch (SCR)**

14.15 – 15.45 **Fifth Session: Public Procurement**

#### Spillover Effects of Public Procurement

Presenter: Dina Pomeranz, Discussant: Miguel Almunia

#### Why Do Audits Decrease Spending? Evidence from Budget Execution in Brazil

Presenter: Guilherme Lichand, Discussant: Evan Kresch

15:45 – 16.00 **Coffee break (SCR)**

16.00 – 17.30 **Sixth Session: Taxation and Enforcement**

#### Simplified Income taxation of Firms: Evidence from Rwandan Reform

Presenter: Gabriel Tourek, Discussant: Anne Brockmeyer

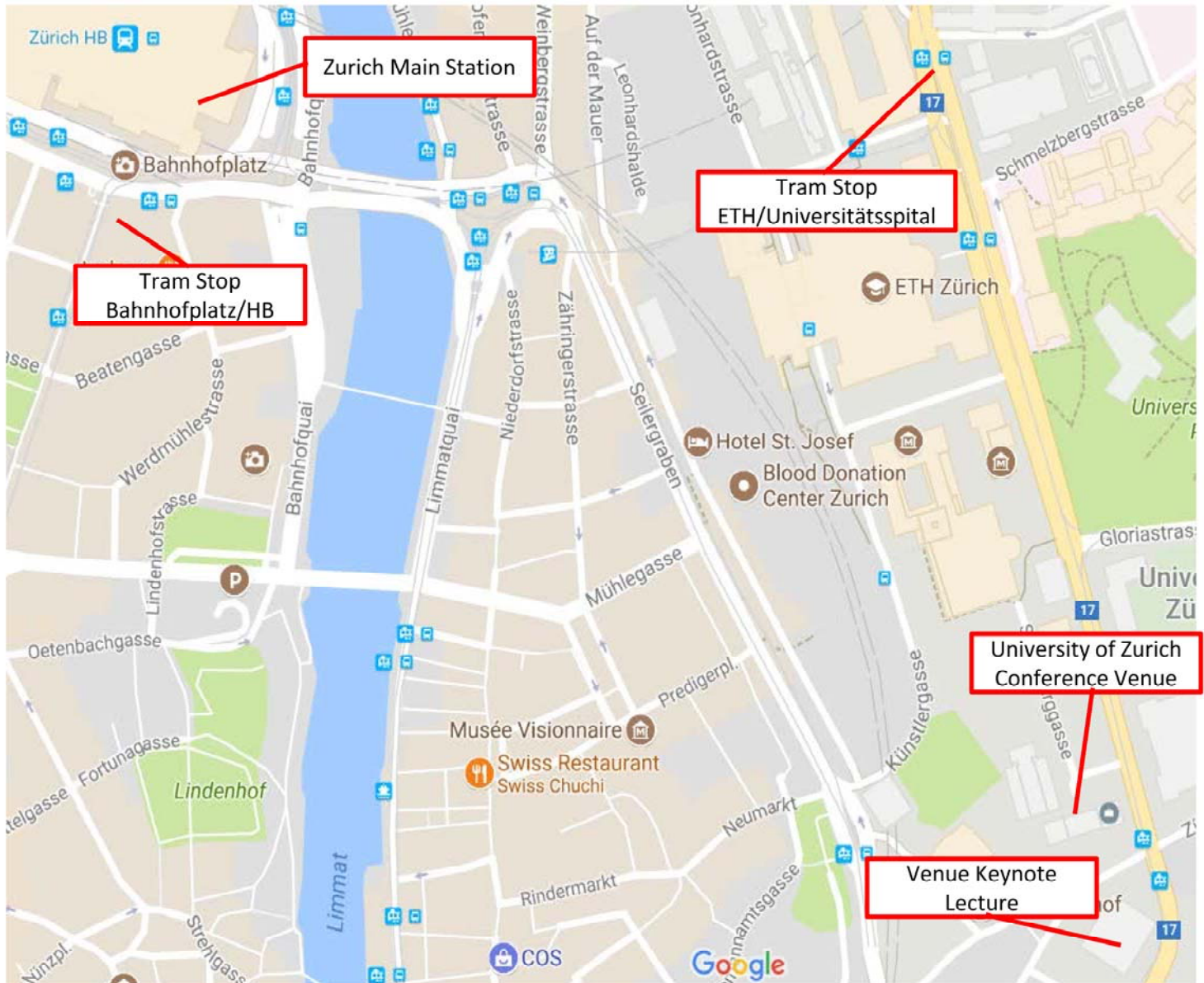
#### Firms' (Mis)reporting Under a Minimum Tax: Evidence from Guatemalan Corporate Tax Returns

Presenter: Luis Alejos, Discussant: Nadja Dwenger

17.30 **Final note of the organizers**

## Directions and Location of Conference

### Location



### Directions from the main station to the conference venue

Take the tram number 10 from the tram stop Zürich Bahnhofplatz/HB.

1. Get out at the tram stop ETH/Universitätsspital.
2. Walk down the road until you reach the conference venue (approx. 5 - 10 minutes).
3. The Senior Common Room and the ECON Seminar Room are located on the second floor of the building