

POSITIONS

Global Lead for Tax Data Analytics, World Bank Fiscal Policy and Sustainable Growth team	2023 –
Research Director for TaxDev Centre, Institute for Fiscal Studies Honorary Associate Professor, University College London	2020 – 2023 2020 –
Senior Economist, World Bank	2018 – 2020
Economist, World Bank	2013 – 2018

Affiliations: Centre for Economic Policy Research, Institute for Fiscal Studies, Oxford Centre for Business Taxation

EDUCATION

PhD in Economics , London School of Economics	2008 – 2013
BA and MA in Development Economics , Sciences Po Paris	2003 – 2008
Middle East Studies and Arabic , Al Akhawayn University Morocco	2005 – 2006

PUBLICATIONS

“The Impact of COVID-19 on Formal Firms: Lessons from Administrative Tax Data”, 2025. With Pierre Bachas, Pablo Garriga, Camille Semelet. *Journal of Development Economics*. 175: 103461.

- Coverage from the [Economics Observatory](#), [UCL Stone Center](#). Country-specific policy briefs on my website.

“Electronic Payment Technology and Tax Capacity: Evidence from Uruguay’s Financial Inclusion Reform”, 2025. With Magaly Saenz Somarriba. *American Economic Journal: Economic Policy*. 17(1): 242-72.

- Coverage: [VoxEU](#), [VoxDev](#)

“Does the Value-Added Tax Add Value: Empirics Meets Theory”, 2024. With Giulia Mascagni, Vedanth Nair, Mazhar Waseem, and Miguel Almunia. *Journal of Economic Perspectives*. 38(1): 107-32.

- Coverage: [VoxDev](#)

“Transnational Terrorist Recruitment: Evidence from Daesh Personnel Records”, 2023. With Quy-Toan Do, Clément Joubert, Kartika Bhatia and Mohamed Abdel-Jelil. *Review of Economics and Statistics*. 105 (5): 1092–1109.

- Coverage: [Le Monde](#), [Times of Israel](#), [Times of India](#), [Alarabiya](#) and others.

“Casting a Wider Tax Net: Experimental Evidence from Costa Rica.” 2019. With Marco Hernandez, Stewart Kettle and Spencer Smith. *American Economic Journal: Economic Policy*. 11(3): 55-87.

- Coverage: [VoxDev](#), [ICTD](#), [World Bank](#).

“Production Efficiency versus Revenue Efficiency with Limited Tax Capacity: Theory and Evidence from Pakistan.” 2015. With Michael Best, Henrik Kleven, Johannes Spinnewijn and Mazhar Waseem. *Journal of Political Economy*. 123(6): 1311-1355.

- Coverage: [Microeconomic Insights](#), [Vox](#), [Independent Commission for the Reform of International Taxation](#).

“The Normality of Informality: Trade Between Algeria and Mali.” 2017. With Sami Bensassi, Matthieu Pellerin and Gael Raballand, *Middle East Development Journal*. 9: 1-23

- Coverage: [The Economist](#). Best Paper Prize, International Economics, Economic and Social Research Forum.

“The Investment Effect of Taxation: Evidence from a Corporate Tax Kink.” 2014. *Fiscal Studies*. 35(4): 477-509.

“Exporting for Development? The Pineapple Sector in Ghana.” 2009. *L’Economie Politique*. 41: 69-78.

WORKING PAPERS

“Taxing Property in Developing Countries: Theory and Evidence from Mexico”, 2026. CEPR DP 15983. With Alejandro Estefan, Karina Ramirez, Juan Carlos Suárez Serrato. *R&R at American Economic Journal: Applied Economics*.

- Premio Citibanamex de Economía, ADB-IEA Innovative Policy Research Award, coverage from VoxDev.

“Effective Tax Rates, Firm Size and the Global Minimum Tax”. 2025. CEPR DP 20609. With Pierre Bachas, Roel Dom, Camille Semelet. *R&R at the Journal of Public Economics*.

“The Fiscal Contract up Close: Experimental Evidence from Mexico City”, 2026. CEPR DP 19354. With Francisco Garfias and Juan Carlos Suárez Serrato.

“Algorithms and Bureaucrats: Evidence from Tax Audit Selection in Senegal”, 2025. CEPR DP 20608. With Pierre Bachas, Alipio Ferreira and Bassirou Sarr.

“Taxation, Information and Withholding: Evidence from Costa Rica.” 2023. CEPR DP 17716. With Marco Hernandez.

- Winner of the World Bank Innovation Prize, coverage from La Nación.

POLICY REPORTS

VoxDev Literature Review on Taxation and Development. 2024. [with Anders Jensen (senior editor), Lucie Gadenne]

Environmental Taxation and Inclusive Growth in Ukraine. 2023. [with Alexandra Campmas]

Working with Administrative Tax Data: A How-To-Get-Started Guide, MTI Practice Note. 2019. [sole author]

Tax Chapter of Costa Rica Public Finance Review. 2019. [lead author]

Tax Chapter of Ecuador Public Expenditure Review. 2019. [lead author]

Taxing the Digital Economy: Policy Options. 2018. [contributor]

Brazil’s Tax System: Overview and Reform Options. 2018. [lead author]

Ecuador’s Tax System: Overview and Reform Options. 2017. [co-author]

Economic and Social Inclusion to Prevent Violent Extremism, MENA Economic Monitor Report. 2016. [co-author]

Unlocking the Potential for Economic Growth in Yemen. 2015. [lead author, chapter on oil and gas sector]

Distributional Effects of the 2014 Tax Reform in Chile. 2015. [contributor]

Governance of State-Owned Enterprises: Lessons from Egypt, Iraq, Morocco and Tunisia. 2015. [contributor]

Performance Contracts in Customs Agencies: Lessons from Cameroon and Togo. 2014. [co-author]

Public Sector Size and Performance Management: A Case Study of Post-Revolution Tunisia. 2015. [lead author]

PROFESSIONAL ACTIVITIES

PRESENTATIONS

- 2026 scheduled: NBER Spring Meeting (PE), UNU-WIDER, VATT, USC state capacity workshop, BREAD, Administrative Data and Tax Policy Analysis in Africa (keynote)
- 2025: LSE ID, Hohenheim-Tübingen state capacity workshop, Oxford CBT Symposium, IIPF, EU Commission JRC, CEPR Paris Forum
- 2024: Norwegian School of Economics, Berkeley Haas, University of Münster, Paris School of Economics/EU Tax Observatory, CESifo Summer Institute (keynote), EBRD, IFS, IFC
- 2023: Imperial College, CSAE, World Bank – GWU Sustainable Cities Workshop (keynote), Barcelona EU Tax Observatory workshop, CESifo public economics week, Oxford CBT, IFS Development Seminar, IMF, NBER public economics meeting, NTA, ICTD-TaxDev workshop
- 2022: Exeter, LSE-IFS-UCL, Oxford Economics, Syracuse Maxwell School, CMI Bergen conference, Warwick
- 2021: Michigan, Bremen, Chr. Michelsen Institute, ZEW Public Finance Conference, Oxford CBT Symposium, Economic Development and Institutions Conference
- 2020: Oxford Said Business School, Virtual Public Finance Seminar, Gates Foundation Working Group, ZEW Public Finance Conference, NBER Summer Institute (DEV), EEA, George Mason University, Georgetown

University, Universitat de Barcelona, Cities in Developing Countries Workshop, NBER Fall Meeting (PE), Queen Mary University of London, IFS-UCL-LSE-STICERD seminar, University of Munich

- 2019: AEA, Tübingen/Stuttgart, Berlin Hertie School, Royal Economic Society Conference, CEPR Development Conference, NTA, NEUDC, IDB, World Bank, Zurich PF & Dev conference
- 2018: Nottingham, Cambridge, IFS TAXDEV conference, Columbia University Tax Policy Workshop, Michigan OTPR anniversary conference, UC Berkeley, NEUDC, Zurich PF & Dev conference
- 2017: AEA, University of Michigan, World Bank, Oxford CSAE, Impact Evaluation Network, Institute for Fiscal Studies, Oxford Econ, NTA, Copenhagen inequality conference
- 2013-2016: PacDev, LSE STICERD, Oxford CSAE, World Bank ABCDE, Oxford CBT Symposium (x2), IIPF (x2), IMF (x2), George Washington University, IDB, NTA (x2), Zurich PF & Dev conference, PEUK, Renmin University of China, CUFU University Beijing, Warwick, HMRC, EBRD, IEA World Congress

TEACHING

- Economics of Tax Policy, third year undergraduate course, University College London, Spring 2023
- Module on the Value-Added Tax, MSc in Taxation, Oxford University, 09/2022
- Module on Tax and Development in MSc Policy Analysis course, University College London, 2021
- Micro-Econometrics, third year undergraduate course, University College London, Fall 2021
- Undergraduate dissertation module, University College London, 2020-2021 and Spring 2022
- Guest lectures on public finance and development, Harvard Kennedy School, 2019-2021
- Guest lectures on public finance, Johns Hopkins and George Washington University, 2016-2018
- Guest lectures on econometrics, George Washington University, 2016-2017
- Impact Evaluation Methods for Tax Administrators, Costa Rica and Guatemala, 2016-2017
- Tax Policy and Administration Course, World Bank, 05/2016
- Impact Evaluation Methods, J-PAL Latin America, 10/2015
- Development Economics for MPA Students, LSE, 2011-2012

MAJOR GRANTS

- DaTax (2 mio), 2025-2026, with the DaTax Lab team
- TaxDev III (GBP 15 mio), 2023-2030, with Hazel Granger, David Phillips, Yani Tyskerud & IFS/ODI team
- UKRI Future Leaders Fellowship (GBP 1.5 mio), 2022-2026
- World Bank Research Support Budget (USD 90,000), 2019-2021
- Umbrella Facility for Trade (USD 120,000), 2018-2020, with Pierre Bachas & Anders Jensen
- Knowledge for Change Trust Fund (USD 110,000), 2018-2020, with Pierre Bachas & Oyebola Okunogbe
- Economic Development and Institutions (GBP 177,000), 2018-2021, with Pierre Bachas & Bassirou Sarr

PROFESSIONAL SERVICE

- Co-Organizer of the World Bank / IFS /ODI Tax Research Conference: 2019 –
- Co-Chair of the Scientific Committee for the International Institute of Public Finance Congress 2022
- Program Committee Member for the National Tax Association Conference: 2017, 2021, 2024
- Associate Editor for the Economic Journal, 2023 –
- Associate Editor for Fiscal Studies, 2022 – 2023, Guest Editor for International Tax and Public Finance, 2022
- Referee: American Economic Journal: Economic Policy, American Economic Review, American Economic Review: Insights, Econometrica, Economic Journal, European Economic Review, Fiscal Studies, International Organization, International Tax and Public Finance, Journal of Economic Behavior and Organization, Journal of Development Economics, Journal of Political Economy, Journal of Public Economics, Journal of the European Economic Association, Journal of the Royal Statistical Society, National Tax Journal, Quantitative Economics, Quarterly Journal of Economics, Review of Economics and Statistics, Review of Economic Studies
- Grant review: British Academy, Swiss National Science Foundation, World Bank
- PhD supervision: Linda Wu (Michigan AP, UBC Stone Center post-doc); PhD examination: Andrea Lopez-Luzuriaga (George Washington University, 2020), Pablo Garriga (Brown University, 2022), Øivind Andre Aase Strand (NHH, 2023), Panayiotis Nicolaidis (Hertie School of Government, Berlin, 2023)

PREVIOUS EMPLOYMENT

- Research Assistant to Tim Besley, Robin Burgess, Rohini Pande, 2010-2012
- Research Assistant, International Growth Centre, Bihar, India, July and Dec 2010
- Consultant on Libya, African Development Bank, Tunisia, July – Sept 2009
- Intern, United Nations Industrial Development Organization, Ghana, Sept 2007 – Feb 2008

Languages: German (native); English, French, Spanish (fluent); Arabic (advanced)