



INTERNATIONAL INSTITUTE OF PUBLIC FINANCE

### **Report on the 71<sup>th</sup> IIPF Congress, Dublin, Ireland**

The 71<sup>th</sup> Annual IIPF Congress was hosted by University College Dublin, NUI Maynooth, and Trinity College Dublin between August 20–23, 2015, and was attended by more than 480 delegates from over 30 countries with 2/3 of the attendees coming from Europe.

The theme of the congress, *Taxation in a Global Economy*, was highlighted by three **plenary speakers**, Michael Devereux (“Is a Sustainable Tax on International Profit Feasible?”), Ruud de Mooij (“How Costly Is the Tax Bias Toward Debt in the Global Economy?”), and Rosanne Altshuler (“Evaluating Reforms of the Taxation of Cross-border Income in a World with Competitive Firms and Competitive Governments”). In addition, there was a panel discussion, chaired by Mihir Desai featuring Eamonn O’Dea (Office of the Revenue Commissioners, Ireland) and Eelco van der Enden (Partner, PwC, Netherlands) titled “Taxes and Corporate Social Responsibility”. In addition, there was a session “Roundtable on BEPS: Principles and Pragmatism” which included Richard Collier (PwC), Tom Neubig (OECD), Peter Reilly (PwC), and Nadine Riedel (Ruhr University Bochum, Germany).

The main body of the Congress consisted of 354 **contributed papers** (out of 463 submissions), covering virtually all topics within public economics. In up to 13 parallel sessions a total of 91 working group sessions were organised. The papers are available on the website <https://www.conftool.pro/iipf2015/sessions.php>. As usual, a selection of contributed papers and plenary presentations will appear in a special issue of *International Tax and Public Finance* in 2016. The Scientific Committee was chaired by Dhammika Dharmapala (University of Chicago) and Panu Poutvaara (University of Munich and Ifo Institute). Its members are listed below. One innovation this year was the inclusion of invited papers which were solicited by and organized into sessions by members of the scientific committee. This year 37 of the presented papers came from this process.

The 2015 **Peggy and Richard Musgrave Prize** for the best paper contributed by authors under the age of 40 was awarded to Joana Naritomi (London School of Economics) for her paper “Consumers as Tax Auditors”. The **IIPF Young Economists Awards** 2015 went to Miguel Almunia (University of Warwick; presenting author) and David Lopez-Rodriguez (Banco de España) for their paper “Heterogeneous Responses to Effective Tax Enforcement: Evidence from Spanish Firms”, Francesca Carta (presenting author) and Lucia Rizzica (both Bank of Italy) for their paper “Female Employment and Pre-kindergarten: on the Unintended Effects of an Italian Reform”, and Irem Gucerli (presenting author) and Li Liu (both Oxford University Centre for Business Taxation) for their paper “Effectiveness of Fiscal Incentives for R&D: a Quasi-experiment”.

The **Local Organising Committee**, Ronald B. Davies (head; University College Dublin), David Madden (University College Dublin); Gerda Dewitt and Dermot Leahy (NUI-Maynooth), and Louis Brennan (Trinity College Dublin) also took care of participants outside the academic sessions. A welcome reception was held at Trinity College Dublin. On Friday, delegates had the choice between two excursions: either a visit to the Book of Kells or the Guinness Storehouse. The Conference Dinner was held at the Mansion House. The food, music, dancing and drinks contributed to turning these events into

an excellent opportunity to meet colleagues and chat in an informal atmosphere, and to strengthen relations between IIPF members.

We would like to thank **PwC** for their extremely generous **support** for the Congress. In addition, we thank the **Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)** GmbH for their continuing support. In particular, this year the GIZ introduced a Master's Class in which 13 researchers from developing countries presented their research to senior academics and then got one-on-one feedback. In addition, they presented posters which were outside the main lecture theatre. Beyond that, we appreciate their continued support via their **Public Policy Award**. Two recipients were chosen this year, Adeniyi Jimmy Adedokun (McPherson University) for his paper “Foreign Aid, Governance and Economic Growth in Sub-Saharan African Countries: Does a Cap Fit All?” and to Riel Franzsen, Samuel S. Jibao, and Adams Tandorswefa Tommy (presenting author, all of University of Pretoria ) for their paper “Property Taxation in Sierra Leone: Current Practices, Performance and Options for Reform”.

Finally, we would like to express our deep appreciation to Sarah Sweeney and Susan Nolan of Advantage PCO, who were instrumental to the success of the 71<sup>th</sup> IIPF Congress.

September, 2015

Ronald Davies (on behalf of the Local Organising Committee)  
Dhammika Dharmapala and Panu Poutvaara, Scientific Co-ordinators

The **Scientific Committee** included David Albouy (University of Illinois, US), Miguel Almunia (University of Warwick, UK), Thushyanthan Baskaran (Georg-August University Goettingen, DE), Sam Bucovetsky (York University, CA), Parkash Chander (Jindal Global University, IN), Essi Eerola (VATT Government Institute for Economic Research, FI), Maximilian von Ehrlich (University of Bern, CH), Michelle Hanlon (Massachusetts Institute of Technology, US), Makoto Hasegawa (National Graduate Institute for Policy Studies, JP), Shafik Hebous (Goethe University Frankfurt, DE), Zohal Hessami (University of Konstanz, DE), Sunghoon Hong (Korea Institute of Public Finance, KR), Marko Köthenbürger (ETH Zurich, CH), Kaisa Kotakorpi (University of Turku, FI), Camille Landais (London School of Economics and Political Science, UK), Yoram Margalioth (Tel Aviv University, IL), Joana Naritomi (London School of Economics and Political Science, UK), Raphael Parchet (Università della Svizzera Italiana, CH), Andreas Peichl (ZEW, University of Mannheim, DE), Paola Profeta (Bocconi University, IT), Doina Radulescu (University of Bern, CH), Nadine Riedel (Ruhr University Bochum, DE), Laurent Simula (Uppsala University, SE), Monica Singhal (Harvard Kennedy School, US), Michael Smart (University of Toronto, CA), Sarah Smith (University of Bristol, UK), Ugo Troiano (University of Michigan, US), Mazhar Waseem (University of Manchester, UK), Jing Xing (Shanghai Jiao Tong University, CN), Danny Yagan (University of California Berkeley, US), Gabriel Zucman (London School of Economics and Political Science, UK).

The **Award Committee** consisted of Dhammika Dharmapala and Panu Poutvaara (Scientific Co-ordinators) and Ruud de Mooij.