



University of  
Zurich<sup>UZH</sup>



Centre for Economic  
Policy Research  
Research Excellence, Policy Relevance

Georgetown University Initiative on  
*guide*<sup>2</sup>  
Innovation, Development and Evaluation



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ZURICH CENTER  
FOR ECONOMIC  
DEVELOPMENT

# 4<sup>th</sup> Zurich Conference on Public Finance in Developing Countries

16 and 17 December, 2019



## Monday, December 16

09:30 **Registration & coffee**

10:00 **Introductions**

10:15 **First Session: Local Taxation**

11:45 *Revenue Shocks and Fiscal Capacity: Evidence from Brazil*

Presenter: Dirk Foremny, Discussant: Jonathan Weigel

*Centralized vs. Local Taxation: Experimental Evidence from the DRC*

Presenter: Augustin Bergeron, Discussant: David Yanagizawa-Drott

11:45 **Coffee break**

12:00 **Egg-timer Session**

13:00 Andrew Zeitlin, Lucie Gadenne, Zareh Asatryan, Xiixin Wang, Michael Mbate, Santiago Garriga

13:00 **Lunch**

14:00

14:00 **Second Session: Property Taxes**

15:30 *Taxing Property in Developing Countries: Theory and Evidence from Mexico*

Presenter: Anne Brockmeyer, Discussant: Guillermo Cruces

*Greener on the Other Side: Inequity and Tax Collection*

Presenter: Michael Best, Discussant: Nadja Dwenger

15:30 **Coffee break**

15:45 **Third Session: Value Added Taxes**

17:15 *Informality, Consumption Taxes and Redistribution*

Presenter: Pierre Bachas, Discussant: Wojciech Kopczuk

*Strategic or Confused Firms? Evidence from "Missing" Transactions in Uganda*

Presenter: Miguel Almunia, Discussant: Daniel Reck

17:15 **Perspectives from the Field**

17:25 *Do's and Don't's for Field Work*

Presenter: Frank Obdhiambo, IPA Research Manager

17:25 **Break, snack, and transfer to location of Keynote Lecture**

18:30

18:30 **Keynote Lecture: *Why do developing countries tax so little? Lessons from research and practice***

Adnan Khan, Professor in Practice at the School of Public Policy, LSE.

Room RAA-G-15, in the building across the street.



## Tuesday, December 17

08:30 **Arrival & coffee**

### 09:00 **Fourth Session: Tax Administration**

10:30

*The Failed Promise of Curbing Profit Shifting through Information Monitoring: Evidence from a Natural Experiment in Chile*

Presenter: Dina Pomeranz, Discussant: Marko Kothenburger

*Teach to Comply? Evidence from a Taxpayer Education Programme in Rwanda*

Presenter: Giulia Mascagni, Discussant: Joana Naritomi

10:30 **Coffee break**

10:45

### 10:45 **Fifth Session: On the expenditure side**

13:00

*The Impact of Large and Unconditional Cash Transfers: Colombia's Victims' Reparations*

Presenter: Guarin Arlen, Discussant: Golvine de Rochambeau

*Large Means-Tested Pensions with Informal Labor Markets: Evidence from South Africa*

Presenter: Paul Dutronc-Postel, Discussant: Nora M. Strecker

*Social Security Reform in the Presence of Informality*

Presenter: Kathleen McKiernan, Discussant: Francois Gerard

13:00 **Lunch**

14:00

### 14:00 **Sixth Session: Related Topics I**

15:30

*The Poor Tax: Redistributive Pressures and Labor Supply in Côte d'Ivoire*

Presenter: Florian Grosset, Discussant: Guilherme Lichand

*Imperfect Attention in Public Policy: A Field Experiment During a Tax Amnesty in Argentina*

Presenter: Carlos Scartascini, Discussant: Dimitri Szerman

15:30 **Coffee break**

15:45

### 15:45 **Seventh Session: Related Topics II**

17:15

*Access-to-demand Frictions and Firm Growth: Experimental Evidence from Liberia*

Presenter: Jonas Hjort, Discussant: Katarzyna Bilicka

*Slippery Fish: Enforcing Regulation under Subversive Adaptation*

Presenter: Andres Gonzalez-Lira, Discussant: Sandra Sequeira

17:15 **Final note from the organizers**