



Conference on the Value Added of Value-Added Taxes,¹ May 9-10, 2019

This conference aims to bring together leading researchers and policy makers to discuss recent research on value-added taxes (VATs), with relevance for the lower-income countries. We invite submissions of empirical and theoretical work, addressing the revenue, efficiency and equity implications of VATs, and other questions related to the optimal design of VATs. A unique feature of the conference will be the blending of frontier academic research with the practical experience of policy makers from World Bank client countries. The conference is jointly organized by the World Bank and the Office of Tax Policy Research at the University of Michigan.

Format: Paper presentations will follow the academic format; discussions will be conducted by researchers but emphasize policy relevance and applicability of findings. Each talk will include 25 minutes for the presentation, 10 minutes for the discussion, and 5 minutes for Q&A. In addition, there will be a session dedicated to shorter (15-minute) presentations of early-stage work. Lastly, two special policy panels will (i) discuss country experiences in implementing a VAT and (ii) reflect on the relevance of research findings, and open questions that remain to be addressed.

Audience: Academics, World Bank and IMF staff, researchers from neighboring institutions, PhD students, policy makers from World Bank client countries. Active interaction between researchers and policy makers is encouraged, and will be facilitated over meals and coffee breaks.

Next steps: An open call for papers will go out in the fall of 2018 and the agenda with papers will be finalized by January 2019.

Continuity: This first conference will serve as a proof of concept, and could be followed by annual topical tax conferences, taking place on the second Thursday/Friday of May each year in Washington DC.

¹ Thanks to François Gerard for the title inspiration.