



INTERNATIONAL INSTITUTE OF PUBLIC FINANCE

Report on the 66th IIPF Congress, Uppsala, Sweden

The 66th IIPF Congress was held at the Department of Economics, Uppsala University, between 23-26 August 2010, and was attended by almost 400 delegates from all around the world.

The theme of the plenary sessions was *Tax Evasion, Tax Avoidance and Shadow Economy*. Plenary speakers were Agnar Sandmo (“An Evasive topic: Theorizing about the hidden economy”), James Alm (“Measuring, explaining, and controlling tax evasion: Lessons from theory, experiments, and field studies”), Joel Slemrod (“Signals or Just Noise? Measurement Issues in the Analysis of Tax Evasion and the Informal Economy”), Lars P. Feld (“How the Government Affects Tax Compliance: Evidence from (Central) Europe”) and Brian B. Erard (“The U.S. Federal Income Tax Gap: What We See and What We Don’t”). There was also a Panel Session on Tax Evasion and Avoidance in Developing Countries with panellists: Friedrich Schneider, Jack Mintz, Govinda Rao and Matthias Witt. This session was co-organized with GTZ-ITC.

The main body of the Congress consisted of 254 contributed papers (out of 405 submissions), accompanied by the corresponding number of formal discussions, covering together virtually all topics within public economics, but with *Tax Evasion, Tax Avoidance and Shadow Economy* as a major area. To accommodate the large number of papers delivered, 12 to 14 parallel sessions were necessary. In total, 80 sessions were organised. The papers are available on the conference-maker site of the 66th IIPF Congress (<http://editorialexpress.com/conference/IIPF66/program/IIPF66.html>). As usual, a selection of contributed papers and plenary presentations will appear in a special issue of *International Tax and Public Finance* in 2011.

The Peggy and Richard Musgrave Prize for the best paper contributed by authors under the age of 40 went to Niels Johannesen (University of Copenhagen, Denmark) for his paper “Tax Evasion and Swiss Bank Deposits”. The IIPF Young Economists Award 2010 went to Johannes Rincke (University of Munich) and Ferdinand Mittermaier (University of Munich), for their paper “Do Countries Compensate Firms for International Wage Differentials?”. Clemens Fuest, Friedrich Schneider and Vesa Kannianen served as the award committee, assisted by other members of the Scientific Committee.

A third prize, the 2010 Public Policy Award, funded by the German Development Cooperation (GTZ), recognizes research excellence in the area of public policy and the reform of public institutions in developing countries. The winners of the Public Policy Award 2010 are: Silje Aslaksen (University of Oslo), for her paper “Corruption and Oil: Evidence from Panel Data”

and Timothy Goodspeed (Hunter College and CUNY Graduate Center), Jorge Martinez-Vazquez (Georgia State University and REDE, Universidad de Vigo), and Li Zhang (Central University of Finance and Economics, China) for their paper "Public Policies and FDI Location: Differences between Developing and Developed Countries". The award committee for this prize consisted of Clemens Fuest, Friedrich Schneider, Vesa Kannianen and Matthias Witt.

At a reception on Monday evening, held at the University's main building, Anders Hallberg, the President of Uppsala University, made a welcome speech to all the delegates. The traditional Tuesday afternoon excursion and dinner offered the choice of two options, Skokloster Castle or the Vasa Museum in Stockholm. On Wednesday evening the Conference Dinner was held at the historic Uppsala Castle overlooking at the city. The food, the music and the 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.

The local organising committee was chaired by Sören Blomquist (Uppsala University). The scientific committee was chaired by Clemens Fuest (Oxford University) and Friedrich Schneider (Johannes Kepler University of Linz). Its members included Giampaolo Arachi (Bocconi University), Ron Davies (University College Dublin), Andreas Haufler (University of Munich), Harry Huizinga (University of Tilburg), Vesa Kannianen (University of Helsinki), Christian Keuschnigg (University of St. Gallen), Christos Kotsogiannis (University of Exeter), Jenny Ligthart (Tilburg University), Ben Lockwood (University of Warwick), Ruud de Mooij (Erasmus University Rotterdam), Jack Mintz (University of Calgary), Søren Bo Nielsen (Copenhagen Business School), Paolo Panteghini (University of Brescia), Panu Poutvaara (University of Helsinki), Ronnie Schöb (Free University of Berlin), Michael Smart (University of Toronto) and Berthold Wigger (University of Nürnberg).

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Friedrich Schneider

Clemens Fuest

Sören Blomquist