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Current Positions

European Commission, Brussels, Belgium.

- Since August 2007: Head of Sector 'Taxing Capital and Consumption'. Unit 'Economic analysis, evaluation & impact assessment support'. General Directorate for Taxation and Customs Union.

Free University of Brussels (*Université Libre de Bruxelles*), Brussels, Belgium.

- Since 2007: Adjunct Professor of Economics in the Master in Economics for "EU public finance" at the Institute for European Studies.

European Center for Advanced Research in Economics and Statistics (ECARES) and ECORE at Free University of Brussels, Belgium: Non-resident Fellow since 2007.

Centre Emile Bernheim, research Institute in Management Sciences, at Solvay Brussels School in Economics and Management, Brussels, Belgium: Senior Researcher since 2007.

Center for Economic Policy Research (CEPR), London, UK: Research Affiliate since 2009.

Ifo Institute for Economic Research e.V./ Center for Economic Studies (CES) (CESifo), Munich, Germany: Research Affiliate since 2007.

'Reflets et Perspectives de la Vie Economique': Associated editor since 2007.

Other Affiliations

- Member of the Belgian Institute for Public Finance.
- Member of the International Institute for Public Finance.

Education

Solvay Brussels School of Economics and Management (*Université Libre de Bruxelles*), Belgium, 2007, PhD in Economics and Management.

Solvay Brussels School of Economics and Management (*Université Libre de Bruxelles*), Belgium, 2002, MSc in Economics and Management.

London School of Economics and Political Science, UK, 1999, MSc Politics of the World Economy.

European Institute (*Institut d'Etudes Européennes*), Belgium, 1998, MSc European Economics.

Solvay Brussels School of Economics and Management (*Université Libre de Bruxelles*), Belgium, 1996, BSc Economics and Management.

Previous professional experience

European Commission, Brussels, Belgium.

- June 2000 – August 2007: Economist at General Directorate for Economics and Financial Affairs.

Free University of Brussels (*Université Libre de Bruxelles*), Brussels, Belgium.

- 2006–2009: Lecturer in the Master of Business Administration for "Business Strategies and European Economic Integration" at the Solvay Brussels School of Economics and Management.
- 2006: □Lecturer in the Master in Public Management on Network Industries.
- October 2001 – January 2002, lecturer at the Solvay Brussels School in Economics and Management for "Microeconomics for Business".
- Dec. 1999 – May 2000, Assistant professor for "Business Strategy" and coordinator of the post-graduate program in International Business at Solvay Brussels School of Economics and Management.
- 2000-2007: Assistant professor at the Solvay Brussels School of Economics and Management for "Issues in Economic Statistics".
- Nov. 1996 – Dec. 1999, Assistant professor in the Economics Department for "Issues in Public Corporations" and "Issues in Economic Statistics."

Province of Hainaut, Mons, Belgium

- Oct. 1996 – Aug. 1997, Project Manager and Administrative Assistant for the European Structural Funds.

Honors and Awards.

2007 Peggy and Richard Musgrave Prize (joint with Ruud de Mooij).

Publications

Publications

- Fiscalité et mobilité des capitaux : la coordination européenne comme réponse (with Jean-Pierre De Laet), 2010, *Regards sur l'Actualité*, 365, pp. 53-65.
- Quelques questions à l'aube de la présidence belge de l'Union européenne (with Marcel Gérard), 2010, *Reflets et Perspectives de la Vie Economique*, 69(2), pp. 5-13.
- On Recent Developments in Fighting Harmful Tax Practices, 2009, *National Tax Journal*, 62(4), December: pp. 755-771.
- Impôt des sociétés et distorsions, 2008, *Bulletin de Documentation du SPF Finances*, 68(3): 91-106.
- Corporate Tax Policy and Incorporation in the EU (with Ruud A. de Mooij), 2008, *International Tax and Public Finance*, 15, pp. 478-498.
- How Corporate Tax Competition Reduces Personal Tax Revenues (with Ruud A. de Mooij), 2008, *CESifo Dice Report*, 1/2008, pp. 27-31.
- Capital Structure and International Debt Shifting (with Harry Huizinga and Luc Laeven), 2008, *Journal of Financial Economics*, 88(1), pp. 80-118.
- Comparing Effective Corporate Tax Rates, 2007, *Frontiers in Finance and Economics*, December, 4(2), pp. 102-131.
- Flat Tax: Does one rate fit all?, 2007, *Intereconomics: Review of European Economic Policy*, Vol. 42(3), pp. 138-142.
- Product Market Reforms and Productivity: a review of the theoretical and empirical literature on the transmission channels (with Jacques-Bernard Sauner-Leroy), 2007, *Journal of Industry, Competition and Trade*, Vol. 7(1), pp. 53-72
- Foreign Ownership and Corporate Income Taxation: an empirical evaluation (with Harry Huizinga), 2006, *European Economic Review*, Vol. 50(5), pp. 1223-1244.
- Deposit insurance and international bank liabilities (with Harry Huizinga), 2006, *Journal of Banking and Finance*, Vol. 30(3), pp. 965-987.
- Are International Deposits Tax Driven? (with Harry Huizinga), 2004, *Journal of Public Economics*, Vol. 88/6, pp. 1093-1118.
- Liberalisation of network industries in Europe: how to avoid a liberalisation fatigue? (with Fabienne Ilzkovitz), 2002, *INFER annual conference proceedings*, Bonn, August 2002.
- Des nouveaux défis pour l'Union Européenne (with Fabienne Ilzkovitz), 2001, *Cahiers Economiques de Bruxelles*, n°170, pp.63-94.

Contributions to books

- The Role of Housing Tax Provisions in the 2008 Financial Crisis (with T. Hemmelgarn and E. Zangari), 2012, in Julian S. Alworth and Giampaolo Arachi (eds), *Taxation and the Financial Crisis*, chapter 3, Oxford University Press.
- Can Tax Policy Help to Prevent Financial Crisis? (with T. Hemmelgarn), 2012, Julian S. Alworth and Giampaolo Arachi (eds), *Taxation and the Financial Crisis*, chapter 5, Oxford University Press.
- The Role of Fiscal Instruments in Environmental Policy (with K. Kosonen), 2010, in C. Soares, J. Milne, H. Ashiabor, L. Kreiser and K. Deketelaere (eds), *Critical Issues in Environmental Taxation*, Vol. VIII, chapter 1, Oxford University Press, pp. 3-20
- On the political economics of taxation (with M. Castanheira, and P. Profeta), 2010, in Petretto, A. and Padovano, F. (eds), *Public choice and political economy*, Franco Angeli editions.
- Corporate tax competition and coordination in the European Union: what do we know? Where do we stand?, 2007, in *International Taxation Handbook*, C. Read and G.N. Gregoriou editors, Elsevier, London, chapter 8, pp. 171-208.
- Evaluation of market performance in network industries: a European perspective (with Fabienne Ilzkovitz), 2006, in *Reforming network industries: experiences in Europe and Belgium*. Highlights of Conference "The Lisbon strategy: a motor for market reforms of the network industries", Bureau federal du plan, Conseil Central de l'Economie and European Economic and Social Committee editors, Brussels.
- Foreign ownership in Europe: determinants and taxation consequences (with Cécile Denis and Harry Huizinga), 2005, in *The Internationalisation of Asset Ownership in Europe*, Harry Huizinga and Lars Jonung eds., Cambridge University Press.

Book Reviews

- Review of *The Indirect Side of Indirect taxation*, Edited by Jack Mintz and Alfons Weichenrieder, CESifo Book Series, MIT Press, 2012, *Economica* (forthcoming).

Working papers

- On the Political Economics of Tax Reforms (with M. Castanheira and P. Profeta), 2011, *CEPR Discussion Paper* 8507, *CESifo Working paper* 3538
- The Role of Housing Tax Provisions in the 2008 Financial Crisis (with T. Hemmelgarn and E. Zangari), *Taxation papers* 2011/27.
- Taxation of the Financial Sector (with T. Hemmelgarn), *Taxation papers* 2010/25.
- The 2008 Financial Crisis and Taxation Policy (with T. Hemmelgarn), *CEB Working Paper*, 10-006, *CESifo Working Paper* 2932, *Taxation papers* 2010/20, *CEPR Discussion Paper*, No. 7666.
- Tax Co-ordination in Europe: Assessing the First Years of the EU-Savings Taxation Directive (with T. Hemmelgarn), *CEB Working Paper*, 09-023, 2009, *CESifo Working Paper* 2675, *Taxation papers* 2009/18
- Corporate Income Tax and Economic Distortions, 2008, *CEB Working Paper*, Centre Emile Bernheim, Solvay Business School, No. 0833, 2008. *CESifo Working paper*, 2477. *Taxation papers* 2009/15.
- International Taxation and Corporate Location Decisions (with S. Barrios, H. Huizinga and L. Laeven), 2008, *Oxford University Centre for Business Taxation Working paper*, WP08/25, *CEPR Discussion Paper*, No. 7047, London, *CESifo Working paper*, 2503, *CEB Working Paper*, 08-037, *Economic paper*, No. 356, European Commission. *Taxation papers* 2009/16.
- Tax Revenues in the European Union: recent trends and challenges ahead (with G. Carone and J.H. Schmidt), *Economic paper*, No. 280, European Commission, 2007.
- Do Large Companies Have Lower Effective Corporate Tax Rates? A European Survey, *CEB Working Paper*, Centre Emile Bernheim, Solvay Business School, No. 07-001, 2007.
- Sector and Size Effects on Effective Corporate Taxation, 2002, *Economic Paper*, No. 175, European Commission.
- Price Levels and Price Dispersion in the EU (with Jonathan Ashley), 2001, *European Economy, Supplement A*.
- Une Analyse Critique de la Gouvernance du Programme Objectif 1 Hainaut 1994-1999 (with Jan Mathijs), 2000, *Congrès des Economistes Belges de Langue Française*, Conference proceedings, IFOP, Liège, November 24 2000.

Collective works

- European Commission (2011), Tax Reforms in EU Member States, *Taxation Paper* 2011/28.
- European Commission (2011), Impact Assessment Accompanying the Proposal for a Council Directive on a common system of financial transaction tax and amending Directive 2008/7/EC, SEC(2011)102.
- European Commission (2010), Financial Sector Taxation, SEC(2010) 1166.
- European Commission (2010), Tax Policy after the Crisis – Monitoring Tax Revenues and Tax Reforms in EU Member States – 2010 Report, *Taxation Paper*, 2010/24.
- European Commission (2010), Innovative Financing at Global Level, SEC(2010)409.
- European Commission (2008, 2009, 2010, 2011), Taxation trends in the European Union.

- European Commission (2008), EMU@10: successes and challenges after 10 years of Economic and Monetary Union
- European Commission (2007), Country Study: Raising Germany's Growth Potential, *ECFIN Occasional Paper*, No. 28.
- European Commission (2006), Country Study: Growth and competitiveness in the Polish economy: the road to real convergence, *ECFIN Occasional Paper*, No 27.
- European Commission (2005), "Evolution of the performance of network industries providing services of general interest", SEC(2005)1781.
- European Commission (2000, 2001, 2002, 2003, 2004 2005), *Broad Economic Policy Guidelines and Implementation Report of the Broad Economic Policy Guidelines*.
- European Commission (2004), "The link between product market reforms and productivity: direct and indirect impacts", *The EU economy: 2004 review*, European Economy. n°6.
- European Commission (2004), "Evolution of the performance of network industries providing services of general interest", SEC (2004)866.
- European Commission (2003), Green Paper on Services of General Interest, COM (2003)270.
- European Commission (2002), "Evolution of the performance of network industries providing services of general interest", *Annex to the Cardiff report 2002*.
- European Commission (2002), Methodological Note for the Evaluation of Services of General Interest, COM(2002)331.
- European Commission (2001), "market performance of network industries providing services of general interest: a first horizontal assessment", *Annex to the Cardiff report 2001*.

Citations (RePEc – August 2011)

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Referee works

International Tax and Public Finance - Journal of Public Economics - Journal of Industry, Competition and Trade – National Tax Journal - Regional Studies - Reflets et Perspectives de la Vie Economique – Journal of Economic Surveys.

Languages

French: Native Language.
English: Fluent
Dutch: Intermediate
German: Intermediate
Spanish: Basics

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