

Curriculum Vitae Sijbren Cnossen

Appointments and employment record

- Professor of Economics, Department of Economics, University of Pretoria, 2009 to date
- Academic Partner, CPB Netherlands Bureau for Economic Policy Analysis, 2006-to date
- Senior Advisor, International Tax and Investment Center, Washington, DC, 2001-to date
- Professor, College of Law, University of Florida, January-February 2011
- Professor of Economics, Faculty of Economics and Business Administration, University of Maastricht, 1999-2007
- Professor, College of Europe, Bruges, 2007
- Henry Shattuck Professor of Law, Harvard Law School, 2004
- Guest of the Rector, Netherlands Institute for Advanced Studies, 2003
- Professor of Tax Law, Economics Faculty, Erasmus University Rotterdam, 1977-2001; Dean Economics Faculty, 1984-1997
- Global Professor of Law, New York University, 1999 and 2001
- Alternate Judge, Dutch Tax Court, 1984-2006
- Staff Member, International Monetary Fund (assistant-division chief), 1965-1977
- Inspector of Taxes, Dutch Tax Service, 1961-1965
- 1st Lieutenant, Dutch Armed Forces, 1959-1961

Professional activities

- Past editor of *De Economist* and *International Tax and Public Finance*
- Consultant to the IMF, OECD, World Bank, European Commission, US-AID, HIID, GTZ, and various foreign tax committees. Testified before the House Ways and Means Committee and the Senate Finance Committee of the US Congress. Advised some 30 countries on the design of their tax system, including China, India, Indonesia, Pakistan, Poland, the Russian Federation, and South Africa. Was a member of the Harvard Tax Advisory Team for Indonesia (1981-1985) and chairman of Stichting Indonesian Tax Education Programme (1983-1992)
- Organized several international tax conferences on, among others, tax policy and tax coordination in the European Union, environmental economics, value added taxation, fiscal implications of an aging population, the personal income tax, taxing corporations, and on excise tax policy and administration
- Lectured at universities, ministries of finance, and research institutes in Argentina, Australia, Canada, China, Germany, India, Indonesia, Italy, South Africa, Spain, the United Kingdom, the United States, and various other countries

Honors

- Named chair at Erasmus University Rotterdam: Sijbren Cnossen Chair in Public Economics
- Knight in the Order of the Dutch Lion 2016
- Jan Giele Prize 2009 for outstanding contributions to equitable taxation
- Best reserve officer candidate 1961

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List of publications – Sijbren Cnossen

BOOKS, JOURNAL ISSUES, AND MONOGRAPHS

Modernizing VATs in Africa (Oxford University Press, forthcoming)

Hoe beschaafd is Nederland? Een fiscale kosten-batenanalyse (Amersfoort, Netherlands: SDU Uitgevers (2010)

Vermogen om te geven, Dr. Hendrik Muller's Vaderlandsch Fonds (2009), editor

Taxation and Regulation of Smoking, Drinking and Gambling in the European Union, *FinanzArchiv* 64/4 (December, 2008), guest editor and contributor. Also published as CPB Special Study (The Hague, CPB Netherlands Bureau for Economic Policy Analysis, January 2009)

Excise Tax Policy and Administration in Southern African Countries (UNISA Press, 2006); editor and contributor

Theory and Practice of Excise Taxation: Smoking, Drinking, Gambling, Polluting, and Driving (Oxford University Press, 2005); editor and contributor

Public Policy and Public Finance in the New Century, CES/Ifo Seminar Series (Cambridge, MA: MIT Press, 2003); editor with Hans-Werner Sinn and contributor with Lans Bovenberg

Tax Coordination in the European Union, *International Tax and Public Finance* 10/6 (2003), 625-649; contributor and editor with Lans Bovenberg and Ruud de Mooij

In discussie met Europees Commissaris Bolkestein (Discussion with EU Commissioner Bolkestein), Commencement Address (2002), Maastricht University; published as Some Reflections on the Bolkstein Report, *De Economist* 151/2 (2003), 225-237

Tax Policy in the European Union: A Review of Issues and Options, Valedictory Address, OCFEB Studies in Economic Policy, Erasmus University Rotterdam, 2001; published in *FinanzArchiv* 58/4 (2001), 466-558

Taxing Capital Income in the European Union: Issues and Options for Reform Oxford University Press, 2000); editor and contributor

Vermogensrendementsheffing: Vondst of miskleun? (Presumptive Capital Income Tax: Find or Failure?) (Erasmus University Rotterdam, 1999); editor and contributor

Value-Added Taxes in Central and Eastern European Countries: A Comparative Survey and Evaluation (Paris: OECD, 1998)

Homage to Prof.dr. Sumitro Djojohadikusumo: Doctor Honoris Causa (Erasmus University Rotterdam, 1995); editor and contributor

Public Economics and the Environment in an Imperfect World (Boston: Kluwer Academic Publishers, 1995); editor and contributor with Lans Bovenberg

Public Economics and the Environment, *International Tax and Public Finance, Special Issue* 2/2 (1995); editor and contributor with Lans Bovenberg

Environmental Economics, *De Economist* 143/2 (1995); editor with Casper van Ewijk

Werken aan de wig (Working on the Tax Wedge), Commencement Address (Erasmus University Rotterdam, 1994); reprinted in *Weekblad voor Fiscaal Recht* 6127 (November 17, 1994), 1669-1691 and in C.A. de Kam, ed., *Belastingheffing met toekomst* (Deventer, The Netherlands, 1996), 31-59.

Fiscal Implications of an Aging Population (Berlin: Springer Verlag, 1992); editor with Dieter Bös; also published as Economic Consequences of an Aging Population (Part I: Theory and Part II: Empirical Evidence), *Journal of Population Economics* 4/2-3 (1991), 89-175 and 178-255.

Moet de vennootschapsbelasting worden geharmoniseerd? (Should the Corporation Tax Be Harmonized?), *Serie Belastingadviseursdagen* 36 (Deventer, Netherlands: FED, 1991)

Hervorming van de inkomstenbelasting – een internationaal perspectief (Reform of the Income Tax – An International Perspective), *Geschriften van de Vereniging voor Belastingwetenschap* (Deventer, Netherlands: Kluwer, 1990)

The Personal Income Tax: Phoenix from the Ashes? (Amsterdam: North-Holland, 1990); contributor and editor with Richard Bird

Tax Coordination in the European Community (Deventer, Netherlands: Kluwer, 1987); editor and contributor

Comparative Tax Studies: Essays in Honor of Richard Goode (Amsterdam: North-Holland, 1983); editor and contributor

Het verrekeningsstelsel in opmars: wat doet Nederland? (The Imputation System on the March: What does Holland Do?) (Deventer, Netherlands: Kluwer, 1979); editor and contributor

De belasting van de toekomst? (The Tax of the Future?), Inaugural Address (Deventer, Netherlands: Kluwer, 1978)

Excise Systems: A Global Study of the Selective Taxation of Goods and Services (Baltimore: Johns Hopkins University Press, 1977)

The Indonesian Sales Tax (Deventer, Netherlands: Kluwer, 1973)

COUNTRY REPORTS

Aruba: Toward a Sustainable Tax System Technical Assistance Report (October 2018), International Monetary Fund (with Geerten Michiels).

Zambia: Strengthening the Non-Mining Tax System, Technical Assistance Report (July 2018), International Monetary Fund (with Aqib Aslam and Geerten Michielse).

Nigeria: Accelerating Collections from VAT, Excise and the Rationalization of Tax Expenditures, Technical Assistance Report (August, 2017), International Monetary Fund (with Martin Grote, Oana Luca, Irena Jankulov Suljagic, and Jose Signoret)

Kazakhstan: VAT and Agriculture, World Bank (May 2016).

Kazakhstan: An Inquiry into VAT Refunds and Fraud, World Bank (December 2014)

Kazakhstan: Taxing Road Transport, World Bank (June 2014)

An Evaluation of FAD's Tax Policy Advice to Europe's Crisis Countries, Fiscal Affairs Department, International Monetary Fund (April 2, 2013)

Republic of Botswana: Tax Base Broadening by Reining-in Tax Expenditures and Mobilizing Underutilized Tax Handles, Fiscal Affairs Department, International Monetary Fund (January 2013); with Martin Grote and Selcuk Caner

China: Applying VAT to Services, Fiscal Affairs Department, International Monetary Fund (June 2010); with John Norregaard and Ricardo Varsano

Kingdom of the Netherlands – Netherlands Antilles, Tax Policy and Administration for Curaçao, Fiscal Affairs Department, International Monetary Fund (February 2009); with Emil Sunley and Kiyoshi Nakayama

Note on Some Aspects of the Coordination of Indirect Taxes in the East African Common Market, Report contracted by Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) (22 November 2008).

South Africa: VAT, Transfer Duty, and Stamp Duty on Fixed Property, Report prepared for the Tax Policy Unit, National Treasury of South Africa and the South African Revenue Service (June 2008). With Gerhard Badenhorst

Bangladesh: At a Crossroads for Tax Policy Reform, International Monetary Fund, Fiscal Affairs Department (August 2007); with John Norregaard, Neil Brooks and Noriaki Kinoshita

Republic of Kazakhstan: A Strategic Plan for Increasing the Neutrality of the Tax System in Non-Extractive Sectors (in Two Volumes), Volume I: Tax Policy Issues (World Bank, January 2007); with Laura Lucas, Pedro Rodriques, Ilyas Sarssenov and Sweder van Wijnbergen

Russia: A Program of Tax Reform for the Near Future, International Monetary Fund, Fiscal Affairs Department (March 2003); with Emil Sunley, Dale Chua, Mark Degler, John Issaac, and Gooheon Kwon

Tax Reforms in the light of EU Accession: The Case of Poland (World Bank, 1999); with Jaime Vasquez-Caro

The Russian Federation: Tax Policy for 1992 and 1993 (International Monetary Fund, Fiscal Affairs Department, December 11, 1992); with Emil Sunley, Isaias Coelho and Donald Lubick

Completing the Move to a Value-Added Tax in Egypt (KPMG Policy Economics Group, March 1992)

Bulgaria: Development of the Value-Added Tax (VAT) (International Monetary Fund, Fiscal Affairs Department, March 11, 1991) and *Interim Measures in 1991-92*; with E.-A. Conrad, Van Can Thai, and Graham Holland

Romania: Reform of Turnover Tax and Potential for VAT, Part I, Executive Summary, and Part II, Main Report (International Monetary Fund, Fiscal Affairs Department, January 31, 1991); with Ved Gandhi, Jack Diamond, and Graham Holland

A Goods and Services Tax for Pakistan: Analysis and Recommendations (Washington D.C.: KPMG Policy Economics Group, April 1988); with others

Bhutan: Survey and Evaluation of Tax System and Public Enterprises (International Monetary Fund, Fiscal Affairs Department, April 5, 1987); with John Bristow and William Williamson

The Future of Sales Taxation in Jamaica, Staff Paper 24, (Metropolitan Studies Program, Syracuse University, August 1985)

A General Procedures Act for Indonesia, Draft Law (Harvard Tax Advisory Group for Indonesia, November 1984)

The Administration and Reform of Excise Taxes, Staff Paper 5 (Metropolitan Studies Program, Syracuse University, August 1984)

Survey of Tax Training Arrangements in Indonesia (Erasmus University Rotterdam, Institute for Fiscal Studies, January 31, 1981); with J.N. van Lunteren, A.E. de Moor and L.G.M. Stevens

Tax Survey of Jordan (International Monetary Fund, Fiscal Affairs Department, May 1977); with G.F. Kopits

Fiscal Survey of The Gambia (International Monetary Fund, Fiscal Affairs Department November 19, 1975); with H.R. De Zoysa and S.N. Kimaro

Report on Excise Taxation in Indonesia (International Monetary Fund, Fiscal Affairs Department, May 1975)

Survey of Income Tax Training Arrangements - East African Community (International Monetary Fund, Fiscal Affairs Department, January 4, 1971)

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Notes on Draft Income Tax Law - Pakistan (International Monetary Fund, Fiscal Affairs Department, October 1967); with W.M. Wedderspoon

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Report on Income Tax Administration in Pakistan (International Monetary Fund, Fiscal Affairs Department, February 4, 1966); with W.M. Wedderspoon

ARTICLES AND CHAPTERS IN BOOKS

English

1. Tax Coordination

Corporation Taxes in the European Union; Slowly moving toward comprehensive business income taxation? *International Tax and Public Finance*, on line, 1 August 2017. Also published as Tackling Spillovers by Taxing Corporate Income at Source in the European Union, *CPB Discussion Paper*, February 18, 2016 and *CESifo Working Paper* No. 5790, March 2016

Reform and Coordination of Indirect Taxes in the ASEAN Free Trade Area, *Tax Notes International* (February 11, 2013), 589-612

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VAT Coordination in Common Markets and Federations: Lessons from European Experience, *Tax Law Review* 63/3 (2010), 583-622

Coordinating Corporation Taxes in the European Union: Subsidiarity in Action, 243-258 in George Gelauff, Isabel Grilo and Arjan Lejour (eds.), *Subsidiarity and Economic Reform in Europe* (Springer, 2008)

The Future of Corporate Income Taxation in the European Union, 165-201 in Oesterreichische Nationalbank, *Capital Taxation after EU Enlargement*, Workshops 6 (Vienna: Eurosystem, January 21, 2005)

Reform and Coordination of Corporation Taxes in the European Union: An Alternative Agenda, *Bulletin for International Fiscal Documentation* (April, 2004) 134-150; also published in *Tax Notes International* (June 28, 2004), 1327-1347

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Neutrality and Subsidiarity in Taxation (London: Kluwer for the Foundation for European Fiscal Studies, 1996); editor

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Towards a Dual Income Tax? (London: Kluwer for the Foundation for European Fiscal Studies, 1995); editor

Taxation of Cross-border Income, Harmonization, and Tax Neutrality under European Community Law (London: Kluwer for the Foundation for European Fiscal Studies, 1994); editor

Must the Corporation Tax Be Harmonised? 165-201 in Anthonie Knoester, ed., *Taxation in the United States and Europe: Theory and Practice* (New York: St. Martin's Press, 1993)

A Better Alternative, 33-46 in A.L. Bovenberg, S. Cnossen, F.J.G.M. Vanistendael and J.W.B. Westerburgen, *Harmonization of Company Taxation in the European Community: Some Comments on the Ruding Committee Report* (Kluwer for the Foundation for European Fiscal Studies, 1992); with A.L. Bovenberg

More Tax Competition in the European Community? 153-170 in Vito Tanzi, ed., *Public Finance, Trade and Development*, Proceedings of the 44th Congress of the International Institute of Public Finance (The Hague: Foundation Journal Public Finance, 1991)

On the Direction of Tax Harmonization in the European Community, 209-227 in Horst Sieber, ed., *Reforming Capital Income Taxation* (Kiel: Institut für Weltwirtschaft, 1990)

The Case for Tax Diversity in the European Community, *European Economic Review* 4 (1990), 471-479; reprinted as Die Argumente für die Steuerdiversität in der Europäischen Gemeinschaft, 28-37 in *Steuerreform in der Bundesrepublik Deutschland und Japan* (Berlin: Veröffentlichungen des Japanisch-Deutschen Zentrums Berlin 7, 1991)

Interjurisdictional Coordination of Sales Taxes, 43-57 in Malcolm Gillis, Carl S. Shoup, and Gerardo P. Sicat, eds., *Value-Added Taxes in Developing Countries* (Washington, DC: World Bank, 1990)

Issues in Tax Harmonization, 161-195 in Hiromitsu Ishi, eds., *Zaisei* (Tokyo: Yuhikaku, 1990)

How Much Tax Harmonisation in the European Community? 58-63 in Malcolm Gammie and Bill Robinson, eds., *Beyond 1992: A European Tax System* (London: IFS Commentary 13, 1989)

Quale è il Grado di Armonizzazione nella Comunità Europea? 105-124 in Victor Uckmar, ed., *Esperienze Straniere E Prospettiva Per L'Ordinamento Tributario Italiano* (Padova, Italy: Cedam, 1989)

Day of Reckoning Approaches for the European Community, 125-147 in Herbert Stein, ed., *Tax Policy in the Twenty-First Century* (New York: John Wiley & Sons, 1988)

Introduction, 1-15 in Sijbren Cnossen, ed., *Tax Coordination in the European Community* (Deventer, Netherlands: Kluwer 1987); reprinted as Tax Coordination in the European Community, *Tax Notes*. 35 (May 18, 1987), 691-698

Tax Structure Developments, 19-55 in Sijbren Cnossen, ed., *Tax Coordination in the European Community* (Deventer, Netherlands: Kluwer, 1987); reprinted as Tax Harmonization in the European Community, *Bulletin for International Fiscal Documentation* 40/12 (December 1986), 545-563

Coordination of Value-Added Taxes, 59-84 in Sijbren Cnossen, ed., *Tax Coordination in the European Community* (Deventer, Netherlands: Kluwer, 1987); with Carl S. Shoup; reprinted in Jacques Pelkmans and Marc Vanheukelen, eds., *Coming to Grips with the Internal Market* (Maastricht, Netherlands: European Institute of Public Administration, 1986), 107-132

Sales Tax Coordination, 14: 1-13 in 1985 *Conference Report: Proceedings of the Thirty-Seventh Tax Conference* (Toronto: Canadian Tax Foundation, 1986)

Harmonization of Indirect Taxes in the EEC, 150-168 in Charles E. McLure Jr., ed., *Tax Assignment in Federal Countries* (Canberra: Australian National University Press, 1983); reprinted in *British Tax Review* 4 (June 1983), 232-253

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2. Income Taxation

ACE or CBIT ...Again, *Tax Notes International*, December 17, 2018, pp. 1213-1216. With Arjan Lejour and Maarten van 't Riet.

A Brief Taxonomy of Corporation Tax Regimes, 185-208 in H. D. Rosenbloom, ed., *ITP @ 20, 1996-2016* (NYU/Law, 2016).

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Corporation Taxes in the European Union: Design, Practice, and Reform, 35-66 in D.A. Albregtse and P. Kavelaars, eds., *Naar een Europese Winstbelasting?* (Deventer, Kluwer, 2010)

Taxing Corporations in the European Union, 85-105 in R. Krever and J.G. Head, eds., *Tax Reform in the 21st Century* (Deventer, Netherlands, Kluwer, 2009)

Richard Musgrave's Quest for an Index of Fiscal Equality Underlying the Horizontal Equity Concept, *FinanzArchiv* 64/2 (June 2008), 147-154

Corporation Taxes in the New EU Member States: A Survey and Evaluation, *De Economist* 153/2 (June 2005), 199-226

Fundamental Tax Reform in the Netherlands, *International Tax and Public Finance* 8/4 (2001), 471-484; with Lans Bovenberg; also published as The Dutch Presumptive Capital Income Tax: Find or Failure? in S. Cnossen and H-W Sinn, eds., *Public Finance and Public Policy in the New Century* (Cambridge: MIT Press, 2003), 241-261

Taxing Capital Income in the Nordic Countries: A Model for the European Union? *Finanzarchiv* 56/1 (1999), 18-50; also published in Sijbren Cnossen, ed., *Capital Income Taxation in the European Union: Issues and Options for Reform* (Oxford University Press, 2000); translated as Tributación de las ganancias de capital en la Unión Europea: El Proceso de Adopción del Impuesto a las Ganancias Dual, 39-76 in *Sexto Congreso Tributario*, Tomo I (Consejo Profesional de Ciencias Económicas de la Capital Federal, Argentina, 1998); also translated as L'imposizione sui redditi di capitale nei paesi nordici: un modello per l'Unione Europea? *Fiscalia* (November-December 2000), 596-621

The Role of the Corporation Tax in OECD Member Countries, pp. 49-84 in John Head and Richard Krever, eds., *Company Tax Systems* (Melbourne: Fiscal Publications, 1997)

Reform and Harmonization of Company Taxes in the European Union, 235-285 in Norges Forskningsråd, *Skatteforum 1996* (Oslo: Economic Research Programme on Taxation); also published in Richard Krever, ed., *Tax Conversations: A Guide to the Key Issues in the Tax Reform Debate: Essays in Honour of John G. Head* (Deventer, Netherlands: Kluwer, 1997), 365-415

The Ruding Report: Some Further Thoughts, 164-178 in Mario I. Blejer and Teresa Ter-Minassian, eds., *Macroeconomic Dimensions of Public Finance: Essays in honour of Vito Tanzi* (London: Routledge, 1997); with A.L. Bovenberg

Company Taxes in the European Union: Criteria and Options for Reform, *Fiscal Studies* 17/4 (1996), 67-97; reprinted as Harmonization of Company Taxes in the European Union, 221-254 in Peter Birch Sørensen, ed., *Public Finance in a Changing World* (New York: MacMillan, 1998)

Towards a New Tax Covenant, *De Economist* 143/3 (1995), 285-315

What Kind of Corporation Tax? *Bulletin for International Fiscal Documentation* 47/1 (January 1993), 3-16; reprinted in Cedric Sandford, ed., *Key Issues in Tax Reform* (Bath: Fiscal Publications, 1994), 40-71

Introduction and Summary, 1-16 in Sijbren Cnossen and Richard M. Bird, eds., *The Personal Income Tax: Phoenix from the Ashes?* (Amsterdam: North-Holland, 1990); with Richard M. Bird

Personal Income Tax Reforms in OECD Member Countries, 17-60 in Sijbren Cnossen and Richard M. Bird, eds., *The Personal Income Tax: Phoenix from the Ashes?* (Amsterdam:

North-Holland, 1990); reprinted as Income Tax Reforms in OECD Member Countries, *Bulletin for International Fiscal Documentation* 44/10 (October 1990), 463-483

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Alternative Forms of Corporation Tax, *Australian Tax Forum* 1/3 (1984), 253-279; reprinted as Corporation Taxes in OECD Member Countries, *Bulletin for International Fiscal Documentation* 38/11 (November 1984), 483-496

The Imputation System in the EEC, 85-106 in Sijbren Cnossen, ed., *Comparative Tax Studies: Essays in Honor of Richard Goode* (Amsterdam: North Holland, 1983)

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3. Value-Added Taxation

VAT and agriculture: lessons from Europe, *International Tax and Public Finance*, on line May 18, 2017, 1-33

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The Long Shadow of the European VAT, Exemplified by the Dutch Experience, CPB Policy Brief 14/02, *CESifo Working Papers* 4730 (March, 2014) and *FinanzArchiv* 71 (March, 2015), 118-139. With Leon Bettendorf

Modinomics will need a modern GST, *East Asia Forum: Economics, Politics and Public Policy* in East Asia, June 6, 2014, op-ed

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