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EDUCATION	PhD in Economics , University of Western Australia (Expected) December 2020 <i>Academic Supervisors: Anu Rammohan and Shawn Chen</i>
	Master of Economics , University Western Australia July 2017 <i>Distinction pass with 82.625 Weighted Average Mark</i>
	Master of Financial Economics , University of Colombo, Sri Lanka January 2014 <i>Merit pass</i>
	BSc Accounting (Special) , University of Sri Jayewardenepura, Sri Lanka June 2009 <i>First Class Honors</i>
FIELDS OF INTEREST	Public Economics, Development and Growth, Defense Economics, International Trade

PUBLICATIONS	China, India and the contest for the Indo-Pacific (with Peter Robertson and Jingdong Yuan) in <i>Indian Growth and Development Review</i> DOI: 10. 1108/IGDR-06-2019-0055 .
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Abstract: As China's economic capacity grows, its strategic interests and security capabilities are pivoting beyond the Malacca straits to the Indian ocean. We describe how China's rapid growth and increasing resource dependence have changed the uneasy relationship between India and China and their defence strategies. We also consider the determinants of military spending across countries, and in Asian specifically, using panel data. We find no evidence of either a bilateral arms race between China and India or that China's defense spending has an independent influence on military spending in other countries. Hence, we find little evidence of a traditional arms race. Nevertheless, we find that China, and to a lesser extent India, have been using their economic growth to realign and increase their military capabilities.

Tax Effort in Developing Countries: Where is Sri Lanka? (with Anu Rammohan and Shawn Chen) Accepted by *Journal of Tax Administration* (Vol. 6 No. 1)

Abstract: This paper investigates the problem of declining tax/GDP ratio in Sri Lanka by estimating the tax effort of Lower-Middle-Income countries. Using a panel data set from 1990-2014 with two Stochastic Frontier models, we reveal that Sri Lanka's tax effort has declined over the period. Even though the tax effort estimates are different under different SFA models, the decline in tax effort in Sri Lanka is consistent under both SFA models. Estimation of personal income tax using available micro-level income data reiterated the low level of tax effort in Sri Lanka at present. We further analyze the reasons for weak tax effort in Sri Lanka and propose appropriate policy recommendations.

WORKING PAPERS	What Impairs the Money Machine of Value Added Tax in Developing Countries? (with Shawn Chen)
	<i>Abstract:</i> The paper investigates the impact of VAT introduction in 127 developing countries on tax capacity and underlying mechanisms. Using Difference-in-Difference with VAT adopting neighbours as the instrumental variable, we show that VAT increases the share of tax in GDP. However, the increase is mostly channelled through the increase in effective tax rate, while creating an extra tax burden on the existing firms and leading to a shrinking tax base. Moreover, the informational role of VAT is not as effective as usually alleged in broadening the tax base by inducing informal firms into the formal sector.
WORK IN PROGRESS	How Australian Firms reacted to the Changes in Resource Rent Taxes (with Shawn Chen)
HONORS & AWARDS	Teaching Fellowship , FABLE, University of Western Australia 2020 Australian Government International RTP Scholarship 2017 to Present Postgraduate Scholarship - Central Bank of Sri Lanka 2015
SEMINARS & CONFERENCES	6th Shadow Economy Conference, Trento, Italy July 2019 Work-In-Progress Seminars, UWA March 2018, August 2019 Masters Final Presentation, UWA April 2017
RESEARCH EXPERIENCE	Research Assistant Professor Peter Robertson Department of Economics, UWA Business School March 2016 to Present
TEACHING EXPERIENCE	Teaching Assistant Department of Economics, UWA Business School ECON1101: Microeconomics: Prices and Markets S1-2018 ECON5541: Economics for Business: Application and Policy S2-2018 ECON1102: Macroeconomics: Money and Finance S1 & S2-2019, S1-2020
MEMBERSHIPS & CERTIFICATES	Associate Member of CPA Australia July 2018 Associate Member of CA Sri Lanka July 2009 Level 1 Chartered Financial Analyst (CFA) July 2014
SKILLS	Proficient in STATA, Working knowledge in R W _E T _E X, Microsoft suite of products
LANGUAGES	English, Sinhala (Native)

WORK
EXPERIENCE

Senior Accountant

September 2010 - July 2015

Central Bank of Sri Lanka, Colombo, Sri Lanka

- Member of the internal fund management committee.
- Preparation of annual financial statements of the internally managed funds.
- Preparation and monitoring of cash flow forecasts.
- Ensuring the availability and adherence to internal control systems within the division.
- Providing accurate and timely financial information to the management.
- Liaised with internal and external auditors.

Factory Accountant

September 2009 - March 2010

Piramal Glass Ceylon PLC, Ratmalana, Sri Lanka

- Approved payments to domestic and foreign suppliers.
- Authorized overtime, superannuation and other payments of factory employees.
- Preparation Value Added Tax reports submitted to the Inland Revenue Department.
- Ensuring the availability and adherence to internal control systems.
- Providing accurate and timely financial information to the management.
- Liaised with internal and external auditors.

REFERENCES

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