Panayiotis Nicolaides

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Employment

EU Tax Observatory, Paris School of Economics *Director of Research*, 2021-

Ministry of Finance, Greece

Advisor to Alternate Minister of Finance, 2015–2019

European Commission

Economist (Task Force for Greece), 2014-2015

Trainee (DG Taxation and Customs Union), 2013

Education

Dr. rer. pol. (equiv. Ph.D) - Hertie School, Berlin, 2023 *Essays on the Economics of Taxation*

M.Phil - University of Oxford, 2013 *Economics*

B.A (Hons) - University of Manchester, 2011 *Economics and Economic History*

Policy Positions

Alternate Director at Board of Directors of European Stability Mechanism, 2016-2018

Alternate Member at Eurogroup Working Group of EU Council, 2016-2018

Member of Board of Directors of Greek Loan and Consignment Fund, 2016-2018

Member of Eurogroup's Sub-committee on IMF issues and Output Gap Working Group, 2016–2017

Participation in OECD meetings and in Autumn and Spring Meetings of IMF and World Bank, 2016-2019

Research

Characteristics and Responses of Winners in the Greek Tax Lottery. Forthcoming in **International Tax and Public Finance**, 2025.

Effective sanctions against oligarchs and the role of a European Asset Registry, joint with Theresa Neef, Sofia Balladares, Lucas Chancel, Thomas Piketty and Gabriel Zucman in Eric Monnet and Antoine Vauchez (eds) *L'Europe, une puissance publique?* (**PUF**), 2024.

Global Tax Evasion Report 2024 (with Annete Alstadsaeter, Sarah Godar and Gabriel Zucman), 2023.

Consumption Taxes and Corporate Income Taxes: Evidence from Place-based VAT, joint with Jules Ducept and Evangelos Koumanakos, EU Tax Observatory Working Paper 20, 2023.

Winning the Tax Lottery: Evidence from a Superdraw on Christmas Eve. Working paper, 2023.

Income Tax Incentives for Electronic Payments: Evidence from Greece's Electronic Consumption Tax Discount. Working paper, 2022

Tax Compliance, Social Norms and Institutional Quality: An Evolutionary Theory of Public Good Provision, Taxation Papers 46, DG Taxation and Customs Union, European Commission, 2014.

Conferences and Seminars

2024: ZEW Public Finance Conference. CRETE 2024, IIPF Annual Congress, Invited Tax and Inequality Conference UCD Dublin (forthcoming October), Invited seminar U.Tubingen (forthcoming November), Invited seminar U.Freie Berlin (forthcoming November). NTA Annual Conference 2024, Detroit US (forthcoming November).

2023: Intervention on Taxation and Inequality, Universidad Internacional Menéndez Pelayo. Panelist on tax evasion event, National University of Singapore. Panelist on transparency event, Cyprus Forum 2023.

2022: IEB Barcelona Seminar. EU Tax Observatory, Paris School of Economics Seminar. Panelist, EFA Greens Event, EU Parliament "Russian Oligarchs - What we don't know about what the rich own". Panelist, University of Copenhagen, "Uncovering Hidden Wealth – Ways to Stop Offshore Secrecy". Panelist, EU Tax Observatory High-level event in Brussels. Invited talk, Independent Authority for Public Revenue Greece, "Electronic Payments and Third-Party Reporting". Panelist, National University of Singapore, "Asia Voices: Perspectives on Tax Policy".

2021: IIPF Annual Congress, ZEW Public Finance Conference, Berlin School of Economics Workshop in Applied Economics, TARC University of Exeter Taxation Seminar, Center for Tax Law - University of Amsterdam, JRC-EU Tax Observatory Conference, Paris School of Economics Applied Economics Seminar.

2019: ZEW Annual MaTax Conference, TARC University of Exeter Annual Conference

Grants and Awards

International network of real estate investments and their impact on housing markets, ANR-DFG Franco-German Collaboration Grants together with LMU Munich (€0.6m), 2024–2027

EU Tax Observatory Grant, European Commission (€3.6m), 2021–2025

Hertie School Ph.D Stipend (€45,000), 2017-2020

Tout Prize and Chaloner Prize, University of Manchester, 2011

Mark Hovell and Shuttleworth History Prize, University of Manchester, 2008

Teaching

Advanced Public Economics (Graduate), 2019-2020

Maths Course for Economics (Graduate), 2019-2020

Economic and Financial Markets Policy (Graduate), 2020

Professional Service

REFEREEING

Journal of Public Economics, International Tax and Public Finance, Operations Research Forum

Conferences Organised

Events in Berlin and Rome on Global Tax Evasion Report, (120 and 70 participants), 2023

Workshop on Taxation (on-site, 90 participants). Co-organised with IEB, University of Barcelona, 2023.

Workshop on Excess Profit Taxation (on-site, 80 participants). Co-organised with Eteron Institute, Athens - Greece 2023.

Inheritance Taxation in the EU (hybrid, 60 participants). Co-organised with Joint Research Center of European Commission, 2022.

Tax Avoidance and Offshore Wealth: Policies for Tomorrow (on-site, 200 participants), 2022.

Uncovering Hidden Wealth: Ways to Stop Offshore Secrecy (hybrid, 60 participants). Co-organised with the University of Copenhagen and OXFAM, 2022.

The Fiscal and Distributional Consequences of Global Tax Evasion and Avoidance (online, 600 participants). Co-organised with Joint Research Center of European Commission, 2021.

Miscellaneous

Co-founder and Executive Committee Member of Cyprus NGO "Oxygen for Democracy" (since 2014). Received European Citizen Prize 2022

Board of Advisors, Eteron Institute for Research and Social Change, Greece (since 2023)

Member of BEPS Monitoring Group (since 2021)

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