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CURRENT EMPLOYMENT:	Research Fellow and ICTD Research Director
NATIONALITY:	Italian and British
LANGUAGES:	Italian, English, French, Spanish
THEMATIC EXPERTISE:	Tax, public finance, evaluation of public policy
GEOGRAPHICAL EXPERTISE:	Sub-Saharan Africa, Ethiopia, Rwanda

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## OVERVIEW

Giulia Mascagni's main area of work is taxation, but she also has research interest in public finance, evaluation of public policy, and aid effectiveness. She is an economist by training, holding a PhD in Economics from the University of Sussex. Her main geographical interest lies in African countries, with a particular focus on Ethiopia and Rwanda. Giulia is currently working at IDS as Research Fellow and as Research Director of the International Centre for Taxation and Development (ICTD). At IDS she teaches economics, taxation and public finance at the postgraduate level and on professional short courses. Previously she worked as Associate Tutor at the University of Sussex, as an independent consultant for ITAD, the World Bank, the Overseas Development Institute, and as Adviser and Trainee at the European Commission.

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## EDUCATION AND QUALIFICATIONS

<b>2008 - 2014</b>	<b>PhD in Economics</b> University of Sussex, UK
<b>2007 - 2008</b>	<b>MA in Development Economics (with Distinction)</b> University of Sussex, UK
<b>2004 - 2007</b>	<b>MSc in Economics and Management of Public Administrations and International Institutions</b> Bocconi University, Italy
<b>2001 – 2004</b>	<b>Undergraduate Degree in Public Administration and International Institutions Management</b> Bocconi University, Italy

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## RECORD OF EMPLOYMENT

<b>2016 – PRESENT</b>	<b>Research Director, International Centre for Tax and Development, UK</b>
<b>2014 – PRESENT</b>	<b>Research Fellow, Institute of Development Studies, UK</b> Governance Cluster
<b>2009 – 2010</b>	<b>Associate Economic Affairs Officer, United Nations Economic Commission for Africa, Ethiopia</b> Economic Development and NEPAD Division – Finance, Industry and Investment Section
<b>2008 - 2009</b>	<b>Research Assistant, Institute of Development Studies, UK</b>
<b>2007</b>	<b>Adviser, European Commission, Delegation at the UN, US</b>
<b>2006</b>	<b>Trainee, European Commission, Belgium</b> Directorate General for Development, Unit for the Relations with Central African Countries and the Great Lakes Region
<b>2004 – 2005</b>	<b>Project Developer, Planet Finance Italia, Italy</b>

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## TEACHING EXPERIENCE

### University Courses

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<b>2021 – PRESENT</b>	Lecturer, <i>Theories and Models of Economic Development</i> , SAIS Europe
<b>2019 – PRESENT</b>	Lecturer, MA module <i>Public Financial Management</i> , IDS
<b>2014 - 2019</b>	Convenor and Lecturer, MA module <i>Public Financial Management</i> , IDS
<b>2014</b>	Lecturer, MA module <i>Introduction to Economics</i> , IDS
<b>2012</b>	Associate Tutor for the Master module <i>Analytical Methods in Economics</i> , Department of Economics, Sussex University
<b>2012</b>	Associate Tutor for the Undergraduate module <i>Applied Economics Topics</i> , Department of Economics, Sussex University

### Professional Short Courses

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<b>2020 – PRESENT</b>	Lecturer on ICTD's Tax Analysis and Policy-Oriented Research Training
<b>2017</b>	Lecturer on ICTD's Short Course on Tax and Transparency
<b>2015 - 2017</b>	Convenor and Lecturer on the Joint ATAF – ICTD Short Course on Tax and Development
<b>2016</b>	Convenor and Lecturer on IDS's Learning retreat on financing of local governments

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 SELECTED PROJECTS AND GRANTS

<b>2017 – 2021</b>	<b>International Centre for Tax and Development, UK</b> An investigation of VAT data and practices in Rwanda
<b>2017 – 2019</b>	<b>International Centre for Tax and Development, UK</b> The role of taxpayer education in tax compliance
<b>2016 – 2018</b>	<b>International Centre for Tax and Development, UK</b> The effectiveness of IT technologies to enhance tax enforcement in Ethiopia
<b>2016 – 2018</b>	<b>Institute for Fiscal Studies (IFS), UK</b> Support to TAXDEV advisory work and research on business taxation in Ethiopia
<b>2014 – PRESENT</b>	<b>International Centre for Tax and Development, UK</b> Tax compliance in Rwanda: experimental studies on taxpayer behaviour
<b>2015</b>	<b>International Centre for Tax and Development, UK</b> Corporate tax burden in Ethiopia: Evidence from anonymised tax returns
<b>2015</b>	<b>DFID Ethiopia</b> Advisor for the Ministry of Finance and Economic Cooperation of Ethiopia: comprehensive evaluation of the tax system of Ethiopia, including a simulation study on options for income tax reform
<b>2015</b>	<b>Swiss Development Cooperation (SDC)</b> Review of Fiscal Decentralisation outcomes in developing Countries
<b>2014 – 2015</b>	<b>ITAD</b> Systematic review of cost effectiveness methods, within the project "Impact Evaluation of MVP-SADA North Ghana Millennium Village"
<b>2014</b>	<b>Open Society Foundation (OSF)</b> Tax and Illicit Financial Flows scoping study: expert support on taxation
<b>2014</b>	<b>European Parliament</b> <i>Tax Revenue Mobilisation in Developing Countries: Issues and Challenges</i> . A paper for presentation to the European Parliament to review the key issues and challenges in taxation in developing countries
<b>2013 – 2014</b>	<b>ITAD</b> Econometrician in the Independent Evaluation of Budget Support to Mozambique of 2014
<b>2013</b>	<b>World Bank</b> Consultant for the World Bank's Ethiopia Economic Update II

of June 2013

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## MEMBERSHIPS, POLICY ROLES AND AFFILIATIONS

<b>2020 – PRESENT</b>	Research Advisor to the Rwanda Revenue Authority
<b>2020 – PRESENT</b>	Member of the IMF Tax Administration Diagnostic Tool (TADAT) Technical Advisory Group (TAG)
<b>2019 – PRESENT</b>	Adjunct Professor, Johns Hopkins University, SAIS Europe (Italy)
<b>2017 – PRESENT</b>	Research Director of the Ethiopian Tax Research Network (Ethiopia)
<b>2016 – PRESENT</b>	Research Associate, Institute of Fiscal Studies (UK)
<b>2010 – 2011</b>	Resident Researcher, Ethiopian Development Research Institute (Ethiopia)

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## SELECTED PUBLICATIONS AND OUTPUTS

### Journal Articles

Mascagni, G.; Almunia, M.; Brockmeyer, A.; Nair, V. and Waseem, M. (forthcoming) '**Does the Value Added Tax Add Value? Theory Meets Empirics**', *Journal of Economic Perspectives*

Mascagni, G. and Santoro, F. (2023) '**The Tax Side of the Pandemic: Shifts in Compliance Attitudes and Perceptions in Rwanda**', *Journal of Development Studies* 59(6): 811-832, DOI: 10.1080/00220388.2023.2178304 (accessed 20 December 2023)

Mascagni, G.; Dom, R.; Santoro, F. and Mukuma, D. (2023) '**The VAT in Practice: Equity, Enforcement, and Complexity**', *International Tax and Public Finance* (30): 525-563, DOI: 10.1007/s10797-022-09743-z (accessed 20 December 2023)

Mascagni, G.; Santoro, F.; Mukama, D.; Karangwa, J. and Hakizimana, N. (2022) '**Active Ghosts: Nil-filing in Rwanda**', *World Development* 152, DOI: 10.1016/j.worlddev.2021.105806 (accessed 19 December 2023)

Mascagni, G. and Lees, A. (2022) '**The Economic Impact of the Pandemic in Rwanda: An Analysis of Firm-Level VAT Data**', *Journal of African Economies* 32(3): 209-236, DOI: 10.1093/jae/ejac009 (accessed 20 December 2023)

Mascagni, G.; Mengistu, A. T. and Woldeyes, F. B. (2021) '**Can ICTs Increase Tax Compliance? Evidence on Taxpayer Responses to Technological Innovation in Ethiopia**', *Journal of Economic Behavior & Organization* 189: 172-193, DOI: 10.1016/j.jebo.2021.06.007 (accessed 20 December 2023)

Mascagni, G. and Nell, C. (2021) '**Tax Compliance in Rwanda: Evidence from a Message Field Experiment**', *Economic Development and Cultural Change* 70(2), DOI: 10.1086/713929 (accessed 20 December 2023)

Mengistu, A. T.; Molla, K. G. and Mascagni, G. (2021) '**Tax Evasion and the Tax Rate: Evidence from Transaction-Level Trade Data**', *Journal of African Economies* 31(1): 94-122, DOI: 10.1093/jae/ejab005 (accessed 20 December 2023)

Mascagni, G. and Mengistu, A. T. (2018) '**Effective Tax Rates and Firm Size in Ethiopia**', *Development Policy Review* 37: 248-273, DOI: 10.1111/dpr.12400 (accessed 20 December 2023)

Hirvonen, K.; Mascagni, G. and Roelen, K. (2018) '[Linking Taxation and Social Protection: Evidence on Redistribution and Poverty Reduction in Ethiopia](#)', *International Social Security Review* 71(1): 3-24, DOI: 10.1111/issr.12159 (accessed 20 December 2023)

Mascagni, G. (2018) '[From the Lab to the Field: A Review of Tax Experiments](#)', *Journal of Economic Surveys* 32(2): 273-301, DOI: 10.1111/joes.12201 (accessed 20 December 2023)

Masset, E.; Mascagni, G.; Acharya, A.; Egger, E. M. and Saha, A. (2018) '[Systematic Reviews of Cost-Effectiveness in Low and Middle Income Countries: a Review of Reviews](#)', *Journal of Development Effectiveness* 10(1): 95-120, DOI: 10.1080/19439342.2018.1439079 (accessed 20 December 2023)

Mascagni, G. and Timmis, E. (2017) '[Fiscal Effects of Aid in Ethiopia: Evidence from CVAR Applications](#)', *Journal of Development Studies* 53(7): 1037-1056, DOI: 10.1080/00220388.2017.1303676 (accessed 20 December 2023)

Mascagni, G. (2016) '[Aid and Taxation in Ethiopia](#)', *Journal of Development Studies* 52(12): 1744-1758, DOI: 10.1080/00220388.2016.1153070 (accessed 20 December 2023)

## **Selected Working Papers**

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Santoro, F. and Mascagni, G. (2022) '[Visual Nudges: How Deterrence and Equity Shape Tax Compliance Attitudes and Behaviour in Rwanda](#)', ICTD Working Paper 145, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mengistu, A.; Molla, K. and Mascagni, G. (2019) '[Tax Evasion and Missing Imports: Evidence From Transaction-Level Data](#)', ICTD Working Paper 101, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G.; Santoro, F. and Mukama, D. (2019) '[Teach to Comply? Evidence from a Taxpayer Education Program in Rwanda](#)', ICTD Working Paper 91, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G.; Mukama, D. and Santoro, F. (2019) '[An Analysis of Discrepancies in Taxpayers' VAT Declarations in Rwanda](#)', ICTD Working Paper 92, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G.; Mengistu, A. and Woldeyes, F. (2018) '[Can ICTs Increase Tax? Experimental Evidence from Ethiopia, ICTD Working Paper 82](#)', Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G. and Santoro, F. (2018) '[What is the Role of Taxpayer Education in Africa?](#)', ICTD APTI Working Paper 1, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mengistu, A. and Mascagni, G. (2018) '[Are There Any Reliable Data on Wages in Low-Income Countries? Observations and Lessons from Ethiopia](#)', ICTD African Tax Administration Paper 3, Brighton: Institute of Development Studies (accessed 20 December 2023)

Kangave, J.; Mascagni, G. and Moore, M. (2018) '[How Do We Research Tax Morale at the Subnational Level?](#)', IDS Working Paper 506, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G.; Nell, C. and Monkam, N. (2017) '[One Size Does Not Fit All: A Field Experiment on the Drivers of Tax Compliance and Delivery Methods in Rwanda](#)', ICTD Working Paper 58, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G.; Nell, C.; Monkam, N. and Mukama, D. (2016) '[The Carrot and the Stick: Evidence on Voluntary Tax Compliance from a Pilot Field Experiment in Rwanda](#)', ICTD Working Paper 57, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G.; Nell, C. and Monkam, N. (2016) '[Unlocking the Potential of Administrative Data in Africa: Tax Compliance and Progressivity in Rwanda](#)', ICTD Working Paper 56, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G. and Mengistu, A. (2016) '[The Corporate Tax Burden in Ethiopia: Evidence from Anonymised Tax Returns](#)', ICTD Working Paper 48, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G. (2016) [A Fiscal History of Ethiopia: Taxation and Aid Dependence 1960-2010](#), ICTD Working Paper 49, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G. (2016) [Is Fiscal Decentralisation Delivering on its Promises? A Review of the Theory and Practice in Developing Countries](#), IDS Working Paper 466, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni, G. (2015) [Tax Experiments in Developing Countries: A Critical Review and Reflections on Feasibility](#), CDI Practice Paper 11, Brighton: Institute of Development Studies (accessed 20 December 2023)

Mascagni G.; Moore, M. and McCluskey, R. (2014) [Tax Revenue Mobilization in Developing Countries: Issues and Challenges](#), European Parliament Working Paper, Brussels: European Union (accessed 20 December 2023)

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## SELECTED CONFERENCES, SEMINARS AND INVITED TALKS

Ella, R.N.; Mascagni, G. and Singh, V. (2023) [TADAT Coffee Chats – Tax and Gender: How it Contributes to Domestic Revenue Mobilization](#), streamed live on 14 April (accessed 20 December 2023)

Mascagni, G. (2022) [Tax Compliance in Rwanda: Evidence from Two Large Scale Field Experiments](#), streamed live on 26 October (accessed 20 December 2023)

Baine, M.; Mascagni, G.; Kangave, J. and Ndbubai, J. W. (2021) [Women in Tax: A Conversation on Research and Policy in Africa](#), streamed live on 18 March (accessed 20 December 2023)

Mascagni, G. (2020) [Tracking Covid-19's Impact on Tax in Africa: Formal and Informal Tax Burdens, Tax Attitudes, and the Reach of Tax Relief](#), streamed live on 19 June (accessed 20 December 2023)

Mascagni, G. (2019) *Teach to Comply? Evidence from a Taxpayer Education Programme in Rwanda*, presentation, University of Zurich, Zurich, 17 December

Mascagni, G. (2018) *Can ICTs Increase Tax? Experimental Evidence from Ethiopia*, International Institute of Public Finance Annual Congress, Helsinki, 20 August