

Odd-Helge Fjeldstad – curriculum vitae

November 2019

Current positions:	Research Professor (CMI) Extraordinary Professor (ATI) Senior Fellow (ICTD)	Address:	Chr. Michelsen Institute P.O. Box 6033 N-5892 Bergen, Norway
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Key Qualifications

Odd-Helge Fjeldstad holds a PhD (Dr. Oecon) in economics from the Norwegian School of Economics and Business Administration. He has more than 30 years of experience from research and policy analysis in Eastern and Southern Africa and the Middle East. He has published widely, both scholarly and policy-oriented, on tax reform, revenue administration, tax compliance and evasion, fiscal corruption, capital flight, local government taxation and intergovernmental fiscal relations. Fjeldstad has extensive experience in research management and has served as director of major multidisciplinary research and training programmes, including the [U4 Anti-Corruption Resource Centre](#) and the research project [Taxation, Institutions and Participation: The Dynamics of Capital Flight from Africa](#). Currently, he is joint-director of the programme [Tanzania as a Future Petro-State](#).

Fjeldstad's work has involved long-term collaboration with research institutions in Angola, Namibia, Palestine, South Africa, Tanzania, Uganda, and Zambia. He has been advisor for African governments on taxation and public financial management and has worked as consultant for bilateral and multilateral development organisations, including DFID, Norad, the Norwegian Ministry of Foreign Affairs, OECD, IFC and the World Bank. He served as member of the [Norwegian Government Expert Commission on Capital Flight from Poor Countries](#). Odd-Helge Fjeldstad is Extraordinary Professor at the [African Tax Institute](#), University of Pretoria; Senior Fellow of the [International Centre for Tax and Development](#), Institute of Development Studies, Brighton; and Research Professor at [Chr. Michelsen Institute](#).

[Homepage](#)
[ResearchGate](#)
[Google Scholar](#)

Education

I. University degrees:

Dr. Oecon degree (PhD) Department of Economics, Norwegian School of Economics and Business Administration (NHH). 2006. Thesis: *Tax evasion and fiscal corruption. Essays on compliance and tax administrative practices in East and South Africa.*

Cand. Polit. degree (MPhil) Department of Economics, University of Bergen. 1987.
Thesis: *Norwegian investments in developing countries: Profitable for the host countries?*

Cand. Mag. degree (BA) Faculty of Social Sciences, University of Bergen. 1985.
Areas of concentration: Social anthropology, geography, statistics and economics.

Chemical Engineer Faculty of Engineering, Bergen University College. 1977.

II. Other education:

Training seminar in industrial project preparation and appraisal. United Nations Industrial Development Organization (UNIDO) and National Commission for Development Planning (NCDP), Lusaka. 1990.

Financial analysis. Executive Development and Education Foundation (NHHK), Norwegian School of economics and Business Administration. 1986.

Techniques and methods in personnel administration. NHHK, Norwegian School of Economics and Business Administration. 1985.

Personnel administration in practice. NHHK, Norwegian School of Economics and Business Administration. 1985.

Personnel administration. NHHK, 1984.

Professional Background

Chr. Michelsen Institute, Bergen, Norway

Research Professor; August 2007 – date. www.CMI.no

Research Director; August 2006 – October 2009

Researcher/Senior Researcher II; April 1991 – July 2007

African Tax Institute, Dept. of Economics, University of Pretoria, South Africa

Extraordinary Professor, September 2014 – date. www.ATI.up.ac.za

International Centre for Tax and Development, IDS, Brighton, United Kingdom

Senior Fellow, April 2016 – date. www.ICTD.ac

Research Director, November 2010 – March 2016

Norwegian University of Life Sciences, Aas, Norway

Professor of 'Development Ethics and Corruption'; Department of International Environment and Development Studies; January 2009 – December 2011. www.umb.no/noragric

Institute for Security Studies, Cape Town, South Africa

Visiting Scholar; October 2009 – July 2010. www.issafrica.org

U4 Anti-Corruption Resource Centre, Bergen, Norway

Director; January 2006 – October 2009. www.U4.no

U4 is operated by CMI and serves nine development agencies: AusAID (Australia), BTC (Belgium), CIDA (Canada), DFID (UK), GTZ (Germany), Finida (Finland), Norad (Norway), Sida (Sweden), and SDC (Switzerland).

Centre for Applied Research (SNF), Norwegian School of Economics and Business Administration (NHH)

Researcher. Research on economic policy and project analysis, teaching and supervision of students, co-ordinator of research and seminar programs in development economics; 1987-91

www.SNF.no

NKI-Lakselv College of Engineering, Norway

Lecturer. Teaching physics and English for engineers; 1979-1980

A/S Jotungruppen-Manger, Norway

Assistant Manager. Responsible for quality controls (paint and lacquer products).

Head of the internal environmental working unit; 1977-1979

Other functions

TaxCapDev-network

Co-director (with Morten Bøås, NUPI); 2017-2020

African Tax Research Network (ATRN)

Member of the Scientific Committee; January 2015 – 2016

African Tax Administration Forum (ATAF)

Member of the core team responsible for developing the background study on good tax governance in Africa for the project 'Towards an African Declaration on the Good Financial Governance'; March – August 2010

Government of Norway

Member of the 'Expert Commission of Inquiry into Capital Flight from Developing Countries'; June 2008 – June 2009

OECD-DAC Network on Governance

Member of the 'Task Team on Taxation and Governance'; 2007 - 2012

Independent Evaluation Group (IEG) – World Bank

Member of the core team evaluating the World Bank's support to public sector reform; 2007-2008

REPOA Policy Research for Development - Tanzania

External resource person; January 2006 – April 2010

International Essay Competition 2007 - RAD

Member of the steering committee and jury

Researchers Alliance for Development (RAD) – World Bank

Founding member, chair of the steering committee 2004 - 2007

Norwegian Association for Development Research (NFU)

Member of the board; 1997 - 2000

Norwegian School of Economics and Business Administration (NHH)

External examiner and supervisor in economics; 1987 - 2007

University of Agder

External examiner on 'the political economy of corruption'; 2008 - 2010

Norwegian Association of Researchers at CMI (Forskerforbundet)

Member of the board; 1997-1999 (chair 1998-99)

Organiser of conferences, workshops and seminars

- *Skatt, statsbygging og sårbare stater - Hva kan Norge gjøre? [Taxation, statebuilding and fragile states – What can Norway do?]*. Co-organiser of panel at ‘Arendalsuka’, Norway's largest annual political gathering. 13 August 2019. <https://arendalsuka.no/event/user-view/10655>
- *The new politics of development: Fragility, taxation and state-building*. International conference jointly organised with the Norwegian Institute of International Affairs (Morten Bøås), in collaboration with the Tax Justice Network-Norway, with support from the TaxCapDev-network and the Research Council of Norway. Oslo, 7-9 November 2018. <https://www.nupi.no/en/Events/2018/The-New-Politics-of-Development-Fragility-Taxation-and-State-building>
- *Globalization and international tax justice: challenges and innovations for domestic revenue mobilization in developing countries*. Organiser of plenary session at the EADI-Nordic Conference 2017, Bergen 21-23 August 2017. www.eadi-nordic2017.org
- *The political economy of resource taxation and tax reform in Africa*. Co-organiser of parallel panel at the EADI-Nordic Conference 2017, Bergen 21-23 August 2017. www.eadi-nordic2017.org
- *Skatt og kapitalflukt: Vil Norge leve opp til ambisjonene? [Tax and capital flight: Will Norway live up to the aspirations?]*. Co-organiser of panel at ‘Arendalsuka’, Norway's largest annual political gathering. Arendal 15 August 2017. <https://www.arendalsuka.no/event/user-view/4068>
- *Lifting the veil of secrecy: Tax havens, capital flows and developing countries*. International conference co-organised with the Norwegian School of Economics and Business Administration (NHH) and the Tax Justice Network-Norway, with support from the Research Council of Norway. Bergen, 21-22 November 2016. <http://www.cmi.no/events/1723-lifting-the-veil-of-secrecy-tax-havens>
- *The new politics of development in Africa - extractive industries, global wealth chains and taxation*. Panel co-organised with Morten Bøås (NUPI) at the 2016 annual conference of the Development Studies Association (DSA), hosted by the Oxford Department of International Development, University of Oxford, 12 - 14 September 2016. <http://www.nomadit.co.uk/dsa/dsa2016/>
- *Roundtable on Angola's financial sector*. Jointly organised by CMI and the Global Economic Governance Programme, Blavatnik School of Government, St Peter's College, University of Oxford, 18 June 2015.
- *Tanzania as a future petro-state: prospects and challenges*. Launching seminar of the five-year (2014-19) research and capacity building programme, joint with REPOA. Dar es Salaam, 24 October 2014.
- *Governance challenges facing new petro-states in Africa*. Workshop co-organised with Norad's Oil for Development and Tax for Development unit. Oslo, 27 June 2013.
- *Taxation and consent: Central research questions in tax, democracy and development*. Research seminar with Deborah Braütigam and Margaret Levi, co-organised with Department of Comparative Politics, University of Bergen. Chr. Michelsen Institute 10 October 2012.
- *Introduction to field surveys in developing countries*. Workshop for young researchers on quantitative survey methodologies, including research design, survey questions and sampling. Bergen, Chr. Michelsen Institute 19-21 June 2012.
- *Follow the money: Financial secrecy, international taxation and development*. Conference co-organised with Tax Justice Network Norway and Bergen Student Society. Bergen Resource Centre for International Development, Bergen 17 October 2011.
- *Towards fiscal self-reliance: Capacity building for domestic revenue enhancement in Mozambique, Tanzania and Zambia*. Workshop co-organised with the Norwegian Embassy, Norad, and the Mozambique Tax Authority (ATM), Maputo 30-31 March 2011.

- *From curse to development: Natural resources, institutions and public revenues*. Co-organiser of international conference with the World Bank, Norad and the Royal Norwegian Ministry of Foreign Affairs, Oslo, 8 September 2009.
- *Annual World Bank Conference on Development Economics (ABCDE) 2008*, Cape Town. Member of the Programme Committee, 9 – 11 June 2008.
- *Annual Bank Conference on Development Economics (ABCDE)*, Cape Town. Organiser of parallel session on ‘Crime, poverty and police corruption’, 9 June 2008.
- *NFU Annual Conference 2007*, Bergen – Norway. Co-organiser of workshop on ‘Measuring corruption’, 5-7 November 2007.
- *Annual Bank Conference on Development Economics (ABCDE) 2007*, Bled – Slovenia. Organiser of parallel session on ‘Taxation and state-building in developing countries’, 17-18 May 2007.
- *Annual Bank Conference on Development Economics (ABCDE) 2006*, Tokyo. Member of the Advisory Committee. Organiser of parallel session on ‘Infrastructure and governance’, 29 May 2006.
- *Expert meeting on ‘Political corruption and the role of donors’*, Paris. Co-organiser with the OECD Development Assistance Committee, Network on Governance (GOVNET), 22-23 March 2006.
- *Annual Bank Conference on Development Economics (ABCDE)-Europe 2005*, Amsterdam. Member of the Advisory Committee May 2005.
- *Annual Bank Conference on Development Economics (ABCDE)-Europe 2004*, Brussels. Co-organiser of parallel session on ‘The investment climate in developing countries’, May 2004.
- *Annual Bank Conference on Development Economics (ABCDE)-Europe 2002*, Oslo. Co-organiser of parallel session on ‘New public management: challenges for improved accountability and corruption control’, June 2002.
- *Research Seminar on ‘Taxation perspectives – a democratic approach to public finance in developing countries’*, Brighton. Co-organiser, IDS, University of Sussex, October 2002.
- *Conference on ‘Taxation, accountability and the poor’*, Brighton. Co-organiser, IDS, University of Sussex, October 2002.
- *International Workshop on ‘Corruption: critical assessments of contemporary research’*, Oslo. Co-organiser, October 2000.
- *Development Economics Workshops*, Bergen. Organiser of a series of workshops involving international scholars (funded by the Research Council of Norway), 1995-96.
- *Conference on Development Economics*, Bergen. Co-organiser, Norwegian School of Economics (NHH), September 1995.
- *Forum for Development Economics (‘Forum for utviklingsøkonomi’)*, Bergen. Co-founder and co-organiser of a series of seminars (involving researchers from the University of Bergen, Norwegian School of Economics (NHH), SNF and CMI), 1989-1992.

Referee

African Affairs; British Journal of Political Science; Crime, Law and Social Change; Extractive Industries and Society; Forum for Development Studies; Governance; International Journal of Public Administration; International Review of Administrative Sciences; International Tax and Public Finance; Journal of Development Economics; Journal of Development Studies; Journal of Financial Management of Property and Construction; Journal of Modern African Studies; Public Administration and Development; Regional Studies; Publius: The Journal of Federalism; The Journal of Politics; The Research Council of Norway; Transparency International’s Global Corruption Reports; World Development.

Project Experience

Tanzania	Tax compliance, VAT Revenues and Business Development (TaCoTa) Funded by the Research Council of Norway. 2019-2023 (project leader). NOK 5.9 mill.
International	<u>TaxCapDev-network</u> Funded by the Research Council of Norway. 2017-2020 (co-director). NOK 5.0 mill.
International	<u>Tax in fragile states</u> Commissioned by the Norwegian Ministry of Foreign Affairs. 2017-18 (project leader). NOK 200,000
International	<u>Tax evasion: a review of the literature</u> Commissioned by the World Bank. 2017 (project leader). USD 33,900
Tanzania	<u>Experiences with Electronic Fiscal Devices (EFDs) in Tanzania</u> Funded by the Norwegian Embassy Dar es Salaam in collaboration with the Tanzania Revenue Authority. 2017-18 (project leader). NOK 405,000
Tanzania	<u>Tax compliance and public services in Tanzania</u> Funded by the International Centre for Tax and Development (ICTD). 2016-18 (project leader). GBP 45,600
Tanzania	<u>Taxing the urban boom in Tanzania: Interests, incentives and real estate in Dar es Salaam and Mtwara</u> Funded by the Norwegian Embassy DSM. 2016-18 (project leader). NOK 1.6 mill.
Angola Tanzania Zambia	<u>Taxation, Institutions and Participation (TIP): The dynamics of capital flows from Angola, Tanzania and Zambia</u> Funded by the Research Council of Norway. 2014-2018 (project leader). NOK 15 mill.
Tanzania	<u>Tanzania as a future petro-state: prospects and challenges</u> Institutional collaboration programme between CMI and REPOA, funded by the Norwegian Embassy DSM. 2014-2019 (joint programme director). NOK 30 mill.
Angola	<u>Diversification of the Angolan Economy</u> Research project under the programme for cooperation on capacity building and research between CMI and Centro de Estudos e Investigação Científica (CEIC), Universidade Católica de Angola (UCAN). 2015-2018
Sudan	<u>Sudan sub-national public expenditure and revenue mobilisation review</u> Commissioned by the World Bank. 2013
Mozambique Tanzania Zambia	<u>The tax systems in Mozambique, Tanzania and Zambia: capacity and constraints</u> Commissioned by Norad. 2010 – 2012 (project leader). NOK 2.2 mill.
Africa	<u>Peoples' views of taxation in Africa</u> International Centre for Tax and Development. 2011-2014 (project leader). GBP 69,000
Africa	<u>Local government taxation and tax administration in Africa</u> International Centre for Tax and Development. 2011-2014 (project leader). GBP 50,000
Tanzania	<u>The political economy of property tax collection in Tanzania</u> International Centre for Tax and Development. 2011-2012 (project leader)
Angola	<u>Participation, representation and taxation in local governance</u> Research project under programme for cooperation on capacity building and research between CMI and Centro de Estudos e Investigação Científica (CEIC), Universidade Católica de Angola (UCAN). 2008-2014
International	<u>Political-economy analysis of procurement reform and capacity building</u> Commissioned by the World Bank Institute. 2010 (project leader). USD 49,000
International	<u>The role of banks in capital flight from Africa</u> Commissioned by Norad. 2009-2010 (project leader). NOK 120,000
International	<u>Multi-donor evaluation of anti-corruption efforts</u> Advisor for the evaluation management team. Commissioned by Norad. 2008-2010
International	<u>Violence, poverty and police corruption</u> Research project funded by the Research Council of Norway. 2007-2011

International	The World Bank's support for public sector reform Evaluation commissioned by the Independent Evaluation Group (IEG), World Bank. 2007-2008
International	Governance, taxation and accountability: Issues and practice Policy paper commissioned by OECD-DAC's Governance Network (GOVNET). 2007
Tanzania	Planning the new 'Natural Resources Management Programme' Member of the core planning team, Ministry of Natural Resources and Tourism/Economic Research Bureau (UDSM). 2007
International	Corruption in natural resources management Study by the U4 Anti-Corruption Resource Centre. 2007
International	U4 Anti-Corruption Resource Centre Director (www.U4.no). January 2006 - October 2009
Lesotho Madagascar Mauritius Mozambique Rwanda South-Africa Tanzania Zambia	Impacts of the tax systems in Africa on investments and growth Study co-managed by Foreign Investment Advisory Service (FIAS), a unit within the International Finance Corporation (IFC), and the UK's Department for International Development (DFID). 2006-2007
Tanzania	Local government reform in Tanzania (phase 2) Formative process research funded by the Norwegian Embassy-Tanzania. 2005-2010 (research coordinator). NOK 5 mill.
Tanzania	Local government reform in Tanzania (phase 1) Formative process research funded by the Norwegian Embassy-Tanzania/Norad. 2002-2005 (research coordinator). NOK 5 mill.
Namibia	Local governance, urban poverty and service delivery in Namibia Research collaboration with the Social Sciences Division, University of Namibia. Funded by Norad. 2003-2005 (project leader)
Botswana Kenya Namibia South-Africa Tanzania Uganda Zambia	Budgetary processes and economic governance and in southern and eastern Africa. Research collaboration with the Southern and Eastern Africa Policy Research Network (SEAPREN). Funded by Norad. 2003-2007
International	Corruption in public financial management U4 Anti-Corruption Resource Centre. 2005 (lead expert)
Palestine	Good governance in Palestine Research collaboration between CMI and Muwatin (the Palestinian Institute for the Study of Democracy). Funded by Norad. 2002-2004
Namibia Tanzania Uganda	Taxation, aid and democracy. The evolution of tax systems in Namibia, Tanzania and Uganda Research programme funded by the Research Council of Norway and DANIDA. 1999-2004 (programme coordinator, joint with Ole Therkildsen). NOK 6.1 mill.
Uganda	Rural taxation in Uganda Collaborative research project with the University of East Anglia, UK, and Economic Policy Research Centre (EPRC), Makerere University. Funded by DFID. 2003
Tanzania Uganda	Tax evasion and corruption in developing countries: A study of the revenue authorities in Tanzania and Uganda Funded by Norad. 2002-2003 (project leader)
Tanzania	Technical assistance to macro economic modelling in Tanzania Involved the development of a revenue projection model for the Ministry of Finance and training courses in tax policy. Funded by Norad. 1993-2002

Palestine	State building and rent seeking in Palestine Funded by the Norwegian Ministry of Foreign Affairs. 2000-2002
International	Corruption and reform Strategic institute programme - CMI, core grant funding. 2000-02 (programme co-ordinator, joint with Inge Amundsen)
South Africa	Administrative authority and trust between state and society in South Africa Research programme funded by the Norwegian Council of Universities' Committee for Development, Research and Education (NUFU) and the Norwegian Ministry of Foreign Affairs. 2000-02
International	Research on corruption: A policy oriented survey Funded by Norad. 2000 (project co-ordinator)
Tanzania	Tax evasion and fiscal corruption in developing countries. A study of the local government tax administration in Tanzania Research project funded by the Research Council of Norway. 1996-99 (project leader)
Tanzania	Technical assistance to macroeconomic modelling in Tanzania Involves the development of a revenue projection model for the Ministry of Finance, and training courses in tax policy. Funded by Norad. 1993-2002
South Africa	Local government research in South Africa Involved in developing a research programme on local government studies at the School of Government, University of the Western Cape. Funded by the Norwegian Ministry of Foreign Affairs. 1998-2000
International	The Norwegian anti-corruption initiative Expert contribution to the Norwegian Ministry of Foreign Affairs. 1999
Developing countries	Norway's co-operation with developing countries 1991 Expert contribution to White Paper (no. 66, 1991-92) for Min. of Foreign Affairs. 1992
Zambia	Review of Norwegian assistance to agricultural and rural development in Northern Province, Zambia. Commissioned by Norad. 1990
Developing countries	NORAD's provisions for investment and export support Expert contribution to White Paper (no. 56, 1987-88) commissioned NORAD. 1987

Language Skills

Mother tongue: Norwegian

	Write			Speak			Understand		
	Excellent	Good	Basic	Excellent	Good	Basic	Excellent	Good	Basic
English	X			X			X		
German			X		X			X	

Engagements Abroad

- **Extraordinary professor, African Tax Institute, University of Pretoria, South Africa**
August 2014 – date (supervision of Master and PhD-students, short-term stays at the university)
- **Visiting scholar, Institute for Security Studies, Cape Town, South Africa**
October 2009 – July 2010.
- **Research associate, School of Government, University of Western Cape, South Africa**
1998-02 (short-term visits lasting from two to six weeks).
- **Research associate, University of Dar es Salaam, Tanzania**
1996-97 (short-term visits lasting from three to six weeks).
- **Visiting scholar, Department of Economics, University of Warwick, UK**
1993-94.
- **Field work missions, various countries (Angola, Bangladesh, Kenya, Mozambique, Namibia, Palestine, South Africa, Sri Lanka, Sudan, Tanzania, Uganda, and Zambia)**
Numerous field missions of variable duration in connection with research projects and consultancies from the late 1980s, lasting from one week to several months.

Publications

Books

1. *Governing petroleum resources: Prospects and challenges for Tanzania*. Chr. Michelsen Institute and REPOA. Bergen/Dar es Salaam. 2019 (co-edited with Donald Mmari and Kendra Dupuy).
2. *[Taxing Africa: Coercion, reform and development](http://press.uchicago.edu/ucp/books/book/distributed/T/bo28633229.html)*. African Arguments Book Series, Zed Books. London/New York. 2018 (co-authored with Mick Moore and Wilson Prichard). <http://press.uchicago.edu/ucp/books/book/distributed/T/bo28633229.html>
3. *[Lifting the veil of secrecy: Perspectives on international taxation and capital flight from Africa](#)*. Chr. Michelsen Institute. Bergen. 2017 (co-edited with Sigrid Klæboe Jacobsen, Peter Ringstad and Honest Prosper Ngowi).
4. *[Taxation and state building in developing countries](#)*. Cambridge University Press. Cambridge. 2008 (co-edited with Deborah Braütigam and Mick Moore).

Articles in refereed journals

1. Does an economics education produce technocratic paternalists? Experimental evidence from Tanzania. Forthcoming in *Journal of Development Studies* (accepted 16 October 2019; with Ivar Kolstad and Arne Wiig). <https://doi.org/10.1080/00220388.2019.1690135>
2. *[Colonial legacy, state building and the salience of ethnicity in Sub-Saharan Africa](#)*. *The Economic Journal*, Vol. 129, Issue 617, pp. 1048-1081, 2019 (with Merima Ali, Boqian Jiang and Abdulaziz Shifa). <https://doi.org/10.1111/eoj.12595> (see also: <https://www.res.org.uk/resources-page/the-legacy-of-colonial-rule-on-building-modern-states-evidence-from-africa.html>)
3. *[Policy implementation under stress: Central-local government relations in property tax administration in Tanzania](#)*. *Journal of Financial Management of Property and Construction*, Vol. 24, Issue 2, pp. 129-147, 2019 (with Merima Ali and Lucas Katera). <https://doi.org/10.1108/JFMPC-10-2018-0057>
4. *[To pay or not to pay? Citizens' attitudes towards taxation in Kenya, Tanzania, Uganda and South Africa](#)*. *World Development*, Volume 64, pp. 828-42, 2014 (with Merima Ali and Ingrid Hoem Sjursen).

5. [Tax and development: Donor support to strengthen tax systems in developing countries.](#) *Public Administration and Development*, Vol. 34, No. 3-2014, pp. 181-192 (August).
6. [Vers plus d'éthique dans les douanes en Afrique subsaharienne](#) [['The pursuit of integrity in customs: Experiences from sub-Saharan Africa.'](#)]. *Afrique Contemporaine*, Vol. 230, No 2-2009, pp. 33-54.
7. [Revenue authorities and public authority in Sub-Saharan Africa.](#) *The Journal of Modern African Studies*, Vol. 47, No. 1 (January 2009), pp. 1-18 (with Mick Moore).
8. [Private tax collection - remnant of the past or a way forward? Evidence from rural Uganda.](#) *Public Administration and Development*, Vol. 26, No. 4 (September 2006), pp. 317-328 (with Vegard Iversen, Godfrey Bahigwa, Frank Ellis & Robert James).
9. [What's trust got to do with it? Non-payment of service charges in local authorities in South Africa.](#) *The Journal of Modern African Studies*, Vol. 42, No. 4 (November 2004), pp. 539-562.
10. [Taxation during state formation. Lessons from Palestine, 1994-2000.](#) *Forum for Development Studies*, Vol. 31, No. 1 (July 2004), pp. 89-113 (with Adel Zaghera).
11. [Fiscal corruption: A vice or a virtue?](#) *World Development*, Vol. 31, No. 8 (August 2003), pp. 1459-1467 (with Bertil Tungodden).
12. ['Fiscal corruption: A vice or a virtue'- A reply.](#) *World Development*, Vol. 31, No. 8 (August 2003), pp. 1473-1475 (with Bertil Tungodden).
13. [Fighting fiscal corruption: Lessons from the Tanzania Revenue Authority.](#) *Public Administration and Development*, Vol. 23, No. 2 (May 2003), pp. 165-175.
14. [Fiscal decentralisation in Tanzania. For better or for worse?](#) *Journal of Public Administration*, Vol. 38, No. 2 (June 2003), pp. 133-149.
15. Collectors, councillors and donors: Local government taxation and state-society relations in Tanzania. *IDS Bulletin*, Vol. 33, No. 3 (2002), pp. 21-29 (Special issue on 'The new politics of taxation and accountability').
16. [Why people pay taxes. The case of the development levy in Tanzania.](#) *World Development*, Vol. 29, No. 12 (December 2001), pp. 2059-2074 (with Joseph Semboja).
17. [Taxation, coercion and donors. Local government tax enforcement in Tanzania.](#) *The Journal of Modern African Studies*, Vol. 39, No. 2 (2001), pp. 289-306.
18. [La décentralisation fiscale en Tanzanie: pour le meilleur ou pour le pire?](#) *Afrique Contemporaine*, No. 199 (2001), pp. 128-142 (Special issue, edited by Jean-Francois Médard and Jean du Bois de Gaudusson).
19. Tax evasion and corruption in Tanzania. A study of the Tanzania Revenue Authority [Norw. title: "[Skatteunndragelse og korrupsjon i Tanzania. En studie av Tanzania Revenue Authority](#)"]. *Den Ny Verden* (peer reviewed), Vol. 34, No. 3 (November 2001), pp. 55-78, Copenhagen (with Bertil Tungodden).
20. [Dilemmas of fiscal decentralisation: A study of local government taxation in Tanzania.](#) *Forum for Development Studies*, Vol. 27, No. 1 (2000), pp. 7-41 (with Joseph Semboja).
21. Why people pay tax. A study of tax compliance in Tanzania [Norw. title: "[Hvorfor folk betaler skatt. En studie av skatteadferd i kommuner i Tanzania.](#)"]. *Den Ny Verden* (peer reviewed), Vol. 33, No. 4 (December 2000), pp. 45-61, Copenhagen.
22. Danish development aid: The political economy of altruism [Norw. title: "[Dansk u-landshjelp. Altruismens politiske økonomi](#)"]. Review article in *Sosialøkonomen (Journal of Economics; peer reviewed)*, Vol. 52, No. 3 pp. 24-28 (1998).
23. The World Bank's world view: A critical review of the World Development Reports 1990, 1991 and 1992 [Verdensbankens verdensbilde: Noen kommentarer til World Development Report 1990, 1991 og 1992]. *Sosialøkonomen (Journal of Economics; peer reviewed)*, Vol. 46, No. 11 (Dec. 1992), pp. 2-8 (with Turid Bøe).
24. Susan George: A fate worse than debt, or A faith with no doubt? *Sosialøkonomen (Journal of Economics; peer reviewed)*, Vol. 43, No. 6 (June 1989), pp. 12-17 (with Geir Helge Sjøtrø).

Chapters in peer reviewed edited volumes

1. Petroleum resources, institutions and politics: An introduction to the book. Chapter 1 (pp. 4-12) in O.-H. Fjeldstad, D. Mmari and K. Dupuy, Eds. (2019). *Governing petroleum resources:*

- Prospects and challenges for Tanzania*. Chr. Michelsen Institute and REPOA. Bergen/Dar es Salaam.
2. The evolution and current status of the petroleum sector in Tanzania. Chapter 2 (pp. 13-21) in O.-H. Fjeldstad, D. Mmari and K. Dupuy, Eds. (2019). *Governing petroleum resources: Prospects and challenges for Tanzania*. Chr. Michelsen Institute and REPOA. Bergen/Dar es Salaam (with D. Mmari and J. Andilile).
 3. The legislative landscape of the petroleum sector in Tanzania. Chapter 3 (pp. 26-34) in O.-H. Fjeldstad, D. Mmari and K. Dupuy, Eds. (2019). *Governing petroleum resources: Prospects and challenges for Tanzania*. Chr. Michelsen Institute and REPOA. Bergen/Dar es Salaam (with D. Mmari and J. Andilile).
 4. An overview of the fiscal systems for the petroleum sector in Tanzania. Chapter 4 (pp. 35-41) in O.-H. Fjeldstad, D. Mmari and K. Dupuy, Eds. (2019). *Governing petroleum resources: Prospects and challenges for Tanzania*. Chr. Michelsen Institute and REPOA. Bergen/Dar es Salaam (with D. Mmari, J. Andilile A. Orre).
 5. Taxing the petroleum sector: Is the current fiscal regime suitable for the development of Tanzania's offshore gas reserves? Chapter 5 (pp. 42-48) in O.-H. Fjeldstad, D. Mmari and K. Dupuy, Eds. (2019). *Governing petroleum resources: Prospects and challenges for Tanzania*. Chr. Michelsen Institute and REPOA. Bergen/Dar es Salaam (with J. Andilile, D. Mmari and A. Orre).
 6. Non-resource taxation in a resource-rich setting. Chapter 8 (pp. 66-71) in O.-H. Fjeldstad, D. Mmari and K. Dupuy, Eds. (2019). *Governing petroleum resources: Prospects and challenges for Tanzania*. Chr. Michelsen Institute and REPOA. Bergen/Dar es Salaam (with C. Jahari, D. Mmari and I.H. Sjursen).
 7. Shaping petroleum policies in Tanzania: The role of lobbyists. Chapter 15 (pp. 114-121) in O.-H. Fjeldstad, D. Mmari and K. Dupuy, Eds. (2019). *Governing petroleum resources: Prospects and challenges for Tanzania*. Chr. Michelsen Institute and REPOA. Bergen/Dar es Salaam (with J. Johnsen).
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26. [Poor revenue forecasting - a major challenge for sound fiscal policies in Angola.](#) *Angola Brief* Vol. 4, No. 1, 2014 (February). Bergen/Luanda: Chr. Michelsen Institute/Centro de Estudos e Investigação Científica, Universidade Católica de Angola (with Søren Kirk Jensen and Francisco Miguel Paulo).
27. [Local government revenue mobilisation in Anglophone Africa.](#) *ICTD Research in Brief*, Issue 5 (October) 2013. Brighton: International Centre for Tax and Development (with Kari Heggstad).
28. [Taxation and development in Africa. How aid can strengthen tax systems.](#) *NAI Forum. The Nordic Africa Development Policy Forum* 2013 (30 April). Uppsala.
29. [Bankene kan stoppe kapitalflukt fra fattige land](#) [The role of banks in curbing capital flight from poor countries]. In *Forskning* ['Research']. Oslo, 25 January 2013 (with Kari Heggstad).
30. How banks assist capital flight from poor countries [Norw. title: "Bankenes rolle i kapitalflukt fra fattige land"]. In *Hidden: Tax havens, capital flight and secrecy* [Norw. title: *Skjult: Skatteparadis, kapitalflukt og hemmelighold*]. Tax Justice Network – Norway. Oslo (November 2012, pp. 56-57, with Kari Heggstad).
31. [Broadening the tax base: reflections on taxation and state-building in Africa.](#) Chapter 3 (pp. 36-49) in The Dialogue Project on Capital and Development Publication Series (2012) *Financial transparency: measures to strengthen democracy and fair income distribution* [*Finansiell åpenhet: Grep for å styrke demokrati og rettferdig fordeling*]. Ministry of Foreign Affairs: Oslo.
32. [Taking stock of the tax reform process in Angola... and why tax incentives should be avoided.](#) *Angola Brief* 2012, Vol. 2, No. 1 (June). Bergen/Luanda: Chr. Michelsen Institute/Centro de Estudos e Investigação Científica, Universidade Católica de Angola (with Søren Kirk Jensen and Aslak Orre).
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- de Estudos e Investigação Científica, Universidade Católica de Angola (with Søren Kirk Jensen and Aslak Orre).
34. [Why collect local taxes in oil rich Angola?](#) *Angola Brief* 2011, Vol. 1, No. 13 (May). Bergen/Luanda: Chr. Michelsen Institute/Centro de Estudos e Investigação Científica, Universidade Católica de Angola (with Aslak Orre).
 35. Taxation and state building: How taxation can contribute to make the government accountable [in Norwegian: Skatt og statsbygging: Hvordan skatt kan bidra til å ansvarliggjøre myndighetene overfor egne borgere]. *Ligningskontakt* [Bulletin of the Norwegian Tax Administration]. No. 1-2011 (pp. 3-8).
 36. [Planning in local government authorities in Tanzania: Bottom up meets top down.](#) *REPOA Brief* 18-2010. Dar es Salaam: REPOA (with Erasto Ngalewa & Lucas Katera).
 37. The role of banks in capital flight from Africa. *ANKOR Brief* (Dec 2009). Norad: Oslo (with Kari Heggstad).
 38. [Preaching tax morale, practicing tax avoidance.](#) *Development Today* (22 July 2009).
 39. [The importance of taxation for development](#) ['Skattenes betydning for utvikling']. Annex 2 (pp. 189-199) in Schjelderup *et al.* 2009. *Tax havens and development* ['Skatteparadis og utvikling']. Report by the 'Expert Commission of Inquiry into Capital Flight from Developing Countries', Government of Norway (June). *Official Norwegian Reports* NOU 2009:19.
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 41. Disparities exist in citizens' perceptions of service delivery by local government authorities in Tanzania. *REPOA Brief* 13-2008. Dar es Salaam: REPOA (with Erasto Ngalewa & Lucas Katera).
 42. Changes in citizens' perceptions of the local taxation system in Tanzania. *REPOA Brief* 12-2008 (August). Dar es Salaam: REPOA (with Erasto Ngalewa & Lucas Katera).
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 44. Outsourcing revenue collection: Experiences from local government authorities in Tanzania. *REPOA Brief* 10-2008 (March). Dar es Salaam: REPOA (with Erasto Ngalewa & Lucas Katera).
 45. Die steuerbasis verbreitern ['Broadening the tax base']. *E+Z Entwicklung und Zusammenarbeit* [Development and Cooperation]. *Internationale Zeitschrift*, 48 Jahrgang [Vol. 48], Nr. 5-2007 (pp. 202-204).
 46. Overloaded planning systems, limited fiscal autonomy, but some improvements in service delivery: Lessons from the local government reform in Tanzania (2002-2005). *CMI Brief* Vol. 6, No. 1 (January 2007). Bergen: Chr. Michelsen Institute (with Einar Braathen & Amon Chaligha).
 47. Local government reform in Tanzania 2002 - 2005: Summary of research findings on governance, finance and service delivery. *REPOA Brief* No. 6 (October 2006). Dar es Salaam: REPOA (with Einar Braathen & Amon Chaligha).
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 50. Citizens negative on Tanzania's local govt taxation practice. Feature article published in *Daily News*, Dar es Salaam, Tanzania (16 August 2005).
 51. Trust in public finance: Citizens' views on taxation by local authorities in Tanzania. *Project Brief* No. 12 (2004). Formative Process Research on the Local Government Reform in Tanzania. Dar es Salaam: REPOA.
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57. Donors turn blind eye to extortion in tax collection in Africa. *Development Today* Vol. XI, No. 8 (May 14 2001).
58. Why taxes matter for development. Feature article published in *Republikein*, Windhoek, Namibia (15 November 2001).
59. Combating corruption: A transparency index for donors? *Development Today*, Vol. IX, No. 6 (23 April 1999).
60. Growth, sustainability and development. *Development Matters*, Vol. 2, No. 1, 1994 (with Arild Angelsen & Ussif Rashid Sumaila).
61. The World Bank's world view: Survival of the optimists? *Development Today*, Vol. III, No.3, 1993 (with Arild Angelsen).

Conference and seminar papers (2000 -)

1. Tax for Development. Presentation at the Annual Oslo SDG Initiative Conference *What works: Bridging research and policy on sustainable development*, Centre for Development and the Environment, University of Oslo, Oslo, 15 October 2019.
2. Tax compliance, VAT revenues and business development in Tanzania. Presentation of new research project at the seminar *Research Based Knowledge for Development Policy [Forskningsbasert kunnskap for utviklingspolitikk]*, organised by the Research Council of Norway, NORGLOBAL2. Oslo, 25 April 2019.
3. Electronic Fiscal Devices (EFDs): Lessons from the Region and Mainland Tanzania. Presentation at *Learning event: Lessons from the use of Electronic Fiscal Devices in tax administration*. Zanzibar Revenue Board, Zanzibar, 8 April 2019.
4. Taxation and tax reforms in Africa: Lessons from and for Tanzania. Keynote lecture at *Tax seminar organised by the Norwegian Embassy in Tanzania*, Dar es Salaam, 2 April 2019.
5. Introduction to CMI's research on "Tax compliance and fiscal corruption". Presentation at CMI's *Corruption Research Group Seminar*. Chr. Michelsen Institute, Bergen, 6 March 2019.
6. Taxing Africa: Coercion, reform and development. *Book lunch and debate*, African Tax Institute (ATI), University of Pretoria, 1 February 2019 (with Mick Moore). https://www.up.ac.za/news/post_2746555-ups-african-tax-institute-hosts-launch-of-book-focused-on-taxation-and-development-in-africa-
7. Skatt i Afrika [Tax in Africa]. *Lecture for students and staff*, Faculty of Business Administration and Social Sciences, Western Norway University of Applied Sciences (HVL), Bergen, 21 January 2019.
8. Tax policy research. Presentation at *PhD-seminar*. African Tax Institute (ATI), University of Pretoria 16 January 2019.
9. Taxation and state building: Lessons for fragile states. Presentation at the conference *The New Politics of Development: Fragility, Taxation and State-building*. Organised by the TaxCapDev-network, Oslo, 8-9 November 2018. <https://www.nupi.no/en/Events/2018/The-New-Politics-of-Development-Fragility-Taxation-and-State-building>
10. Taxing Africa: Coercion, reform and development. *Book lunch and debate*, Norwegian Institute of Foreign Affairs (NUPI), Oslo, 7 November 2018 (with Mick Moore). <https://www.youtube.com/watch?v=9VLMzsDNrhs>

11. Why taxation matters for the achievement of the SDGs in Africa. Presentation at seminar organised by the *Royal Norwegian Ministry of Education and Research Delegation to South Africa* in collaboration with the *South African National Research Foundation (NRF)*. Pretoria, 31 October 2018 (with Riel Franzsen and Annet Oguttu).
12. Taxing Africa: Coercion, Reform and Development. *Roundtable discussion and book launch*, Centre for Global Development (CGD), London, 11 October 2018 (with Mick Moore).
13. Taxing Africa: Coercion, reform and development. *Book launch*, Institute of Development Studies (IDS), University of Sussex, Brighton, 10 October 2018 (with Mick Moore and Rhiannon McCluskey).
14. Tax policy preferences, efficiency and inequality considerations. Experimental evidence from Tanzania. *European Consortium for Political Research (ECPR) Conference*, Hamburg, 23 August 2018 (with Ivar Kolstad and Arne Wiig).
15. Building tax systems in fragile states: Challenges, achievements and policy recommendations. Presentation at *Launching Seminar of the Report 'Building Tax Systems in Fragile States'*. Organised by the Ministry of Foreign Affairs. Oslo, 18 June 2018 (with Morten Bøås).
16. Central - local government relationship in property taxation: Experiences from Tanzania. Presented at the *APTI Capacity Building Workshop*. African Property Tax Initiative, Dakar, Senegal, 13 June 2018.
17. Taxation and reforms: a brief overview of policy relevant research for domestic revenue mobilisation in Tanzania. Presented at the *22nd Tax Modernisation Programme Annual Joint Steering Committee Meeting* of the Tanzania Revenue Authority and donors. Zanzibar, 31 May 2018.
18. Lifting the veil of secrecy: Perspectives on international taxation and capital flight from Africa. *Book launch*. Organised by the Institute for Finance and Economics (IFE) and the Economic Association of Zambia (EAZ). Southern Sun Ridgeway, Lusaka, Zambia, 21 April 2018.
19. Tax bargains in poorly regulated countries: Lobbying and the shaping of tax policies in Tanzania. Paper presented at the *European Consortium for Political Research (ECPR) Joint Sessions*, "Politics of Revenue Bargaining". Nicosia, Cyprus, 11-14 April 2018 (joint with Lise Rakner). <https://ecpr.eu/Events/EventDetails.aspx?EventID=112>
20. Winning large and multi-year research grants: Experiences and reflections. Presentation at half-day capacity building seminar for Tanzanian university staff on *Winning Research Funds*, Mzumbe University Dar es Salaam Campus College. Dar es Salaam, 14 March 2018.
21. Building tax systems for sustainable development in Africa. Perspectives on international taxation and domestic revenue mobilisation. Paper presented at launching seminar of the book *Lifting the veil of secrecy: Perspectives on international taxation and capital flight from Africa*. Norwegian Parliament (Stortinget). Oslo, 5 March 2018.
22. New perspectives on international taxation and capital flight from Africa. Presented at launching seminar of the book *Lifting the veil of secrecy: Perspectives on international taxation and capital flight from Africa*. Kulturhuset, Oslo, 5 March 2018.
23. Electronic Fiscal Devices (EFDs) in Tanzania: Compliance and challenges. Paper presented at the *Joint Steering Committee (JSC) Meeting* of the Tanzania Revenue Authority and donors. Dar es Salaam, 29 November 2017.
24. Lobbying, corruption and policy influence: The role of interest groups in shaping petro- and tax policies in Tanzania. Paper presented at the international symposium on *Tax and corruption: An African perspective*. Organised by the University of Pretoria, University of New South Wales (UNSW), and the South African Institute of Chartered Accountants (SAICA), Johannesburg, 3-4 October 2017.
25. Experiences with property taxation in Tanzania. Presentation at Norad-seminar on *e-Governance, Taxation and Public Registers – Opportunities and Challenges in Fragile States*. Oslo, 14 September 2017.
26. Globalization and international tax justice: Are developing countries losing faith in the international tax system? Keynote presentation, plenary session at the international EADI-Nordic Conference 2017 on *Globalization and International Tax Justice: Challenges and*

- Innovations for Domestic Revenue Mobilization in Developing Countries*, Bergen 22 August 2017. www.eadi-nordic2017.org
27. Property tax collection in Tanzania. Paper presented at the African Tax Institute/Lincoln Institute of Land Policy *Symposium on Urbanization and Property-related Taxation*. Mont Fleur, Stellenbosch, 28-30 July 2017.
 28. Taxing the urban boom: central local government relations in property tax collection in Tanzania. Presentation at *REPOA's 22nd Annual Research Workshop*, Ledger Bahari Beach Hotel, Dar es Salaam, 30 March 2017 (with Lucas Katera).
 29. Skatt i utvikling: stat, økonomi og bistand [Tax in development: the state, the economy and foreign aid]. Presentation at *Utviklingspolitisk Forum*, Ministry of Foreign Affairs, Oslo, 13 March 2017 (with Olav Lundstøl, Norad).
 30. Lobbying and policy change: The role of interest groups in shaping petro- and tax policies in Tanzania. Presented at the *TaxCapDev Conference "Lifting the Veil of Secrecy: Tax Havens, Capital Flows and Developing Countries"*, Norwegian School of Economics, Bergen, 22 November 2016. <https://www.cmi.no/events/1723-lifting-the-veil-of-secrecy-tax-havens>
 31. Shaping public policies in poorly regulated natural resource rich countries: Lobbying games by domestic and foreign companies in Tanzania. Presented at the *Development Studies Association (DSA) 2016 conference*, Oxford University. Oxford, 14 September 2016. <http://www.nomadit.co.uk/dsa/dsa2016/>
 32. Tanzania as a future petro-state: Motivation, objectives and preliminary findings. Presented at the *TrAcRevenues Workshop: Transparency and Accountability in Managing High-Value Natural Resources*. Department of Geography, Norwegian University of Science and Technology (NTNU), Trondheim, 24 August 2016.
 33. Research on taxation and domestic revenue mobilisation: Reflections on the “what, why and how”. Presented at research workshop at *Mzumbe University, Dar es Salaam Campus*, 11 April 2016.
 34. Managing the resource curse: an experimental study on expectations about petro-revenue in Tanzania. Paper presented at *REPOA's 21st Annual Research Workshop*, Bahari Beach Hotel, Dar es Salaam, 7 April 2016 (Ingrid Hoem Sjursen).
 35. Research from a public finance perspective: Reflections on the “What, Why and How” in an Africa context. Presentation at *Research Seminar*, African Tax Institute, University of Pretoria, 10 November 2015.
 36. Taxation, Institutions and Participation: What is the best way to tax natural resources? Public seminar organised by *The Economic Association of Zambia (EAZ)*, Lusaka, 19 November 2015.
 37. Lobbyism in developing countries: Case studies from Tanzania (with Jesper Johnsen). *The 33rd Cambridge International Symposium on Economic Crime*. Jesus College, University of Cambridge. 8 September 2015.
 38. Managing the resource curse. An experimental study of the effects of expectations about petro-revenue in Tanzania. *ATRN 1st Annual Congress*, Cape Town, 4 September 2015 (with Donald Mmari & Ingrid Hoem Sjursen).
 39. Taxation in developing countries. Presentation at *DIIS Seminar*. Copenhagen, 11 June 2015.
 40. Taxation, Institutions and Participation (TIP): The dynamics of capital flows from Angola, Tanzania and Zambia. *TIP Initiation Workshop*. Institute for Finance and Economics, Lusaka, 15 April 2015.
 41. Mapping the petroleum revenue system in Tanzania. Presentation at *REPOA's 20th Anniversary Research Workshop*. Ledger Plaza Bahari Beach Hotel, Dar es Salaam, 26 March 2015.
 42. Tax exemptions and lobbying: the case of the VAT reform in Tanzania. Presentation at a seminar at the Norwegian Embassy, Dar es Salaam, 23 March 2015.
 43. The political-economy of tax reform in Tanzania: The case of the VAT Act 2014. Presentation at a seminar organised by DFID-Tanzania, Dar es Salaam, 19 March 2015.

44. Tanzania as a future petro-state: prospects and challenges. Presentation for the *Norwegian Parliament's Standing Committee on Energy and Environment*. Dar es Salaam, 19 February 2015 (the full Committee visited Tanzania in February). (with Donald Mmari).
45. Doing tax research in Africa: General approaches and personal experiences. Presentation at PhD & MPhil seminar, African Tax Institute, University of Pretoria, 14 January 2015.
46. Policy implementation without cooperation: Central-local government relations in property tax collection in Tanzania. Presentation at *ICTD Annual Research Conference*, Arusha, 8 December 2014.
47. Tanzania as a future petro-state: Do petro-expectations challenge the ordinary tax system? Presentation at *ICTD Annual Research Conference*, Arusha, 8 December 2014 (with Donald Mmari and Ingrid Hoem Sjørnsen).
48. Tanzania as a future petro-state: Prospects and challenges. Presentation of the research programme at inception seminar, Hyatt Hotel, Dar es Salaam, 24 October 2014 (with Donald Mmari and Fred Matola).
49. Taxation and tax administration in countries with abundant natural resources: comparing Norway and Angola. Presentation for MEFMI-delegation visiting Norway, Bergen, 20 October 2014.
50. The role of institutions in capital flight, lobbying and tax evasion. Plenary Workshop XXVI, *Thirty-second International Symposium on Economic Crime*, Jesus College, University of Cambridge, Saturday 6 September 2014.
51. Capital flight and tax havens: Global and domestic contexts. Presentation at TIP-workshop, Mzumbe University, Dar es Salaam Business School, Dar es Salaam, 29 August 2014.
52. Illicit financial flows, tax havens and development: perspectives and policy initiatives. Presentation at TIP-initiation workshop, CMI, Bergen, 19 June 2014.
53. Taxation, Institutions and Participation (TIP): The dynamics of capital flows from Angola, Tanzania and Zambia. Initiation workshop, CMI, Bergen, 19-20 June 2014.
54. Reforming the non-oil tax system in Angola: Financial diversification, growth and redistribution. *Conferência Internacional para o Lançamento do Relatório Económico e do Relatório Social de Angola*. Centro de Estudos e Investigação Científica (CEIC) da Universidade Católica de Angola. Luanda, 11 June 2014.
55. Pillars of fiscal decentralisation: Principles, international experiences and challenges for Angola [O fundamento fiscal da autarquia]. *Conferência Internacional sobre Descentralização e Autarquias*. Centro de Estudos e Investigação Científica (CEIC) da Universidade Católica de Angola. Luanda, Angola, 29-30 April 2014.
56. Reforming the non-oil tax system in Angola – mission impossible? Paper presented at the *2nd International Conference on Angola*, St. Peter's College, Oxford University, 17-18 March 2014 (with Søren Kirk Jensen and Francisco Miguel Paulo).
57. Research on taxation and development: findings and policy relevance for Tanzania. Presentation at *seminar at the Norwegian Embassy* in Dar es Salaam, Tanzania, 19 February 2014 (joint with Ingrid Hoem Sjørnsen).
58. Factors affecting tax compliance attitude in Africa: Evidence from Kenya, Tanzania, Uganda and South Africa. Paper presented at *Tanzania Revenue Authority's Mid-term Review Meeting*, Arusha, Tanzania, 14 February 2014 (joint with Ingrid Hoem Sjørnsen).
59. Fiscal decentralisation in developing countries: challenges and prospects. Presentation at the High Level Dialogue, Centre for Policy Dialogue (CPD), Dhaka, Bangladesh, 5 October 2013.
60. Capital flight – with a little help from the banks. Presentation at the international conference on *Capital flight and pro-poor development in Angola*. Organized by the Centro de Estudos e Investigação Científica (CEIC) of the Catholic University of Angola (UCAN) and the Norwegian Church Aid (NCA). Luanda, Angola, 18 June 2013.
61. Illicit financial flows, tax havens and development: International perspectives and initiatives. Presentation at the *Annual Conference Relatório Económico de Angola*. Centro de Estudos e

- Investigação Científica (CEIC), Universidade Católica de Angola (UCAN), Luanda, Angola, 11 June 2013.
62. [Approaches and effects of tax incentive systems: International experiences](#). *Conferência Internacional sobre Tributação Projecto Executivo para a Reforma Tributária* (PERT), Ministry of Finance, Luanda, Angola, 14 May 2013.
 63. Taxation and development: donor support to strengthen tax systems in developing countries. Presentation at research seminar, *Gothenburg Centre of Globalization and Development* (GCGD). Gothenburg, 12 February 2013.
 64. How banks assist capital flight from poor countries [Norw. title: “Bankenes rolle i kapitalflukt fra fattige land”]. Paper presented at the seminar *Hidden: Tax havens, capital flight and secrecy* [Norw. title: Skjult: Skatteparadis, kapitalflukt og hemmelighold]. Co-organised by the Bergen Resource Centre for International Development, CMI, University of Bergen and Tax Justice Network - Norway. Bergen, 25 January 2013.
 65. The new Afrobarometer survey of taxpayer perceptions: some preliminary results. Presentation at *ICTD Annual Research Conference*, Cape Town, 11 December 2012 (with Merima Ali, Collette Schulz-Herzenberg, and Ingrid Hoem Sjursen).
 66. Capacity building in tax administration. Presentation at Norad-seminar on *Tax for Development*, Oslo, 22 October 2012.
 67. The tax reform in Angola. Presentation at *IESE’s III International Conference*, Maputo, 5 September 2012.
 68. Reflections on the tax reform process in Angola... and why tax incentives should be avoided. Presentation at the *Annual Conference Relatório Económico de Angola*. Centro de Estudos e Investigação Científica (CEIC), Universidade Católica de Angola (UCAN), Luanda, 6 June, 2012.
 69. Why taxes matter for development: Building the tax base in natural rich countries. Presentation at the *Nordic-Mozambique Conference on Inclusive Growth and Political and Social Dialogue*. Maputo, May 23-24, 2012.
 70. Participation, representation and taxation: Why collect taxes in natural resource rich Mozambique. *Open lecture* at the University of Maputo, 9 May 2012.
 71. Ensuring transparent tax rules for developing countries: how governments and civil society can work together.’ Presentation at the *PWYP Eastern and Southern Africa Meeting*, Maputo, 8 – 11 May 2012. Hosted by the PWYP coalition of Mozambique.
 72. Oral evidence: Tax in developing countries: Increasing resources for development. *International Development Committee*, House of Commons (UK Parliament), London, 24 April 2012.
<https://www.publications.parliament.uk/pa/cm201213/cmselect/cmintdev/130/13002.htm>
 73. Ensuring international tax rules work for developing countries: Is there a common agenda for governments and citizens? Keynote speaker at conference organised by the *Zambia Tax Platform* (ZTP), Lusaka, 20 April 2012.
 74. Building taxpayer cultures in Mozambique, Tanzania and Zambia: Achievements, challenges and recommendations for donor support. Presentation at the workshop *Building the Domestic Revenue Base: Natural Resource Taxation and Tax Morale in Mozambique, Tanzania and Zambia*, Cresta Golfview Hotel, Lusaka, Zambia, 18-19 April 2012 (participants from the revenue authorities in Botswana, Mozambique, Tanzania, Zambia, South Africa, Norway, ATAF, IMF, Norad, Norwegian Embassy-Zambia, Tanzania Mining Audit Agency (TMAA), Zambia Tax Platform (ZTP), Ministry of National Planning and Finance – Zambia, ICTD, CMI).
 75. Domestic resource mobilisation: from taxes to spending. Presentation at *OECD Global Forum on Development*, Paris, 28-29 February 2012.
 76. Taxation and state-building in Africa. Presentation at the conference *Taxation and development: Tanzanian perspectives*, organised by the Norwegian Church Aid in Collaboration with the Norwegian Embassy Tanzania, Dar es Salaam, 18 November 2011.

77. Does cooperation improve implementation? Central-local government relations in property tax collection in Tanzania. Paper presented at the conference *Tax and Development: Reforming Tax Policy, What Way Ahead?* CERDI (Centre d'études et de recherches sur le développement international), Université d'Auvergne, Clermont-Ferrand, France, 24-25 October 2011.
78. Police corruption and crime in development. Paper presented at the conference *Police, Corruption and Crime in Development*, NUPI, Oslo, 19 October 2011.
79. Financial secrecy, international taxation and development: an introduction. Welcome and introductory note at the conference *Follow the money: Financial secrecy, international taxation and development*. CMI, Bergen 17 October 2011.
80. Taxation and state-building. Presentation at seminar for a delegation Parliamentarians from Mozambique, by invitation from the Norwegian Parliament (Stortinget), Oslo 28 September.
81. Local government taxation in Africa. Presented at the *International Centre for Tax and Development (ICTD) Annual Conference*, IDS-Sussex, Brighton, 23 June 2011 (with J.-F. Brun and G. Chambas).
82. The political economy of property tax collection in Tanzania. Presented at the *International Centre for Tax and Development (ICTD) Annual Conference*, IDS-Sussex, Brighton, 22 June 2011 (with M. Piracha and J. Magongo).
83. Citizens' perceptions of taxation in Africa. Presented at the *International Centre for Tax and Development (ICTD) Annual Conference*, IDS-Sussex, Brighton, 21 June 2011 (with C. Schulz-Herzenberg).
84. Participation, representation and taxation: why collect taxes in oil rich Angola. Presented at the CEIC Annual Conference; *Centro de Estudos e Investigação Científica (CEIC), Universidade Católica de Angola (UCAN)*, Luanda, 6 June 2011.
85. Taxation for development: myths, facts and challenges for African countries. Presented at the conference *Addressing Inequality* organised by Trust Fund for Environmentally and Socially Sustainable Development (World Bank), Norad and the Norwegian Ministry of Foreign Affairs. Oslo, 31 May 2011.
86. The tax systems in Mozambique, Tanzania and Zambia: capacity and constraints. Presented at the *Joint ATAF – Korea Conference on Domestic Resource Mobilisation: Challenges to African Tax Policy and Administration*. Cape Town: 4 – 7 April 2011. Side event on the ATAF Project on the *Research of African Tax Administrations*, 7 April.
87. Taxation and state-building in Africa: the role of civil society. Presented at civil society conference organised by the *Center for Public Integrity*. Maputo, 1 April 2011.
88. The tax systems in Mozambique, Tanzania and Zambia: achievements, challenges and recommendations for Norwegian support. Presented at the workshop *Towards fiscal self-reliance: Capacity building for domestic revenue enhancement in Mozambique, Tanzania and Zambia*. Maputo, 30-31 March 2011.
89. How taxation can make the authorities more accountable. Presentation at the launch of the Norwegian Government's programme *Tax for Development*, Oslo, 11 March 2011.
90. Perspectives on taxation and state building in Africa. Presented at conference at *Centro de Estudos e Investigação Científica (CEIC), Universidade Católica de Angola (UCAN)*, Luanda, 4 November 2010.
91. Taxation in Africa: myths, facts and challenges. Keynote lecture at *Norad's Annual Conference on Poverty and Development*, Oslo, 15 October 2010.
92. Building a taxpaying culture: issues and approaches. Presented at a workshop organised by the *Mozambique Revenue Authority*, Maputo, 25 May 2010.
93. Building revenue authorities in Africa: experiences and challenges. Presented at seminar for the *Mozambique Revenue Authority*, Maputo, 25 May 2010.
94. Taxation and governance: perspectives on state-building in Africa. Presentation at seminar for bi- and multilateral donors organised by the *Royal Norwegian Embassy*, Maputo, 24 May 2010.
95. Political economy analysis of procurement reform and capacity building. Presentation at the *OECD Task Force on Procurement*, Nairobi, 3 May 2010.

96. Taxation and state-building in Africa. Presented at research seminar at the *School of Development Studies, University of Kwazulu-Natal*, Durban, 7 April 2010.
97. Illicit financial flows, tax havens and development. Presented at research seminar at the *Institute for Security Studies (ISS)*, Cape Town, 28 January 2010.
98. Taxation and state-building in developing countries. Presentation at the conference *Taxation and development to fight against poverty*, organised by the *European Parliament and the European Commission*, Brussels, 9 December 2009. http://ec.europa.eu/development/services/events/tax_development/index.cfm
99. Taxation and governance: perspectives on state-building in Africa. Presented at seminar at the *Institute for Security Studies (ISS)*, Cape Town, 23 November 2009.
100. Tax havens and development. Presentation of findings and recommendations by the Norwegian 'Government Expert Commission on Capital Flight from Poor Countries' at the *Annual Conference of the Task Force on Financial Integrity and Economic Development*, Washington DC, 16-17 September 2009. <http://www.financialtaskforce.org/wp-content/uploads/2009/08/TF-Conference-2009-Agenda-2.pdf>
101. Comments on the paper "Government and illicit capital flows from developing countries" by Stephanie Blankenburg and Mushtaq Khan. Presented at the *Conference on Illicit Capital Flows*, Washington DC, 14-15 September 2009.
102. Tax administration – an entry point for reforms. Presentation at the international conference *From curse to development: Natural resources, institutions and public revenues*, Oslo, 8 September 2009. <http://www.cmi.no/news/?545=from-curse-to-development-natural-resources>
103. Local government finances and financial management in Tanzania: empirical evidence of trends 2000-2007. Paper presented at the *REPOA Annual Research Workshop*. White Sands Hotel, Dar es Salaam, 1-2 April 2008 (with Lucas Katera, Jamal Msami and Erasto Ngalewa). <http://www.repoa.or.tz/content/blogcategory/38/71/>
104. Corruption in Africa. Presentation at Viadrina Summer University *The use and abuse of power: Cultures of corruption in the modern world*. Viadrina University: Frankfurt am Oder, 23 June 2008.
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Work in progress

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2. The non-oil tax reform in Angola: Escaping from petroleum dependency? Article under review in international journal, submitted July 2019 (with Aslak Orre and Francisco Paulo).
3. The corruption of African Chiefs: A legacy of colonial rule. Article submitted to international journal for review, November 2019 (with Merima Ali and Abdulaziz Shifa).
4. Citizens' preferences for taxation of internationally mobile corporations: Evidence from Tanzania. Article submitted to international journal for review, November 2019 (with Ivar Kolstad and Arne Wiig).
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