

Sebastian S. James

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PROFESSIONAL PROFILE

- Since August 2023 Professor of the Practice of Public Policy at Duke University's Sanford School of Public Policy teaching Public Finance, Tax Policy, and Economic Development to graduate students.
- Over 21 years of experience supporting over fifty governments on tax reform, fifteen years with the World Bank Group and six years with the government of India.
- Supported governments on broader economic reform with respect to the cross-cutting areas of Investment Policy, Climate Change and Special Economic Zones.
- Lead the development of the analytical capability of the World Bank on tax policy and successfully delivering platforms, reporting systems and data for policy formulation for government clients as well as World Bank Staff.
- Managing a global microsimulation model to aid policy makers with incidence analysis of tax policy reform as well as forecasting revenue.
- Strong academic background with a PhD. with research focused on tax policy and tax administration in developing countries; and graduate level training in tax law, tax policy, tax administration, development economics, macro, and microeconomics, and trained in CGE and microsimulation modelling for policy simulations. I believe in constantly strengthening and widening my area of expertise through continuous self-learning.
- International expert on tax incentives as acknowledged by my peers in the World Bank, IMF and OECD and Governments. Have written regularly on tax reforms and tax incentives which have been published within the World Bank and outside.

Technical Assistance Experience

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| Tax Policy Performance Benchmarking | Tax Incentives Reform |
| Personal Income Tax Design | Tax Expenditures Estimation |
| VAT Design incl. VAT in Federal Systems | Tax Gap Estimation |
| Corporate Income Tax Design | Tax and Inequality |
| Excise Taxation Design | Environmental Taxes incl. Carbon Taxes |
| Tax Law Drafting | Microsimulation Models |
| Wealth Tax | Property Taxation |
| Tax Administration Reform | Risk Based Audit |

WORK EXPERIENCE (in brief)

2023 (Aug) – present

Professor of the Practice of Public Policy, Duke University-Sanford School of Public Policy

Teaching courses on Public Finance, Tax Policy, and Development Economics to graduate students.

2007 – 2023 (July)

The World Bank

Senior Economist, Macroeconomics, Trade, and Investment

Senior Economist, Governance

Senior Investment Policy Officer, Trade & Competitiveness

Led several missions to governments in all regions of the World including joint missions with the IMF. Areas of technical assistance provided include Tax Policy and Tax Administration Reform and cross-cutting areas in Investment Policy and Climate Change. Built Dashboards and Models and trained World Bank Staff and government officials on their use for tax policy analysis. Supported international tax reform on tax incentives.

1996 - 2002

Ministry of Finance, Government of India

Positions held: Under Secretary (Tax Policy), Deputy Commissioner of Tax (Indian Revenue Service)

Under Secretary in the Tax Policy Unit of the Ministry of Finance and supported the Government of India with all aspects of tax reform (designing new tax laws, tax forecasting, etc.). Prior to that, was a tax official with the Indian Revenue Service with the responsibility of tax collection and tax audit.

COUNTRY EXPERIENCE

South Asia – Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan, Sri Lanka

Eastern Europe & Central Asia – Albania, Armenia, Latvia, Kyrgyzstan, North Macedonia, Poland, Tajikistan, Ukraine, Uzbekistan

Sub-Saharan Africa – Burkina Faso, Gabon, Ghana, Guinea, Ivory Coast, Kenya, Lesotho, Liberia, Mozambique, Nigeria, Rwanda, Sierra Leone, South Africa, Tanzania, Uganda

MENA – Egypt, Oman, Tunisia, West Bank and Gaza, Yemen

East Asia and Pacific – Cambodia, Indonesia, Malaysia, Papua New Guinea, Solomon Islands, Vietnam

Latin America and Caribbean – Antigua & Barbuda, Brazil, Grenada, St. Lucia

TEACHING

Duke University, Sanford School of Public Policy: Public Finance, Development Economics, Tax Policy

EDUCATION

2004-2007

PhD. HARVARD UNIVERSITY

GRADUATE SCHOOL OF ARTS AND SCIENCES, CAMBRIDGE, MA, USA

- PhD. in Public Policy (Specialization: Public Economics and Tax Policy)
- Thesis titled 'Essays on Tax Policy and Tax Compliance'

- 2002-2004** **MASTER’S IN PUBLIC ADMINISTRATION, HARVARD UNIVERSITY
JOHN F. KENNEDY SCHOOL OF GOVERNMENT, CAMBRIDGE, MA, USA**

- 2002-2003** **INTERNATIONAL TAX PROGRAM, HARVARD LAW SCHOOL, CAMBRIDGE, MA, USA**

- 1988-1993** **MASTER & BACHELOR OF SCIENCE, INDIAN INSTITUTE OF TECHNOLOGY (IIT)
DELHI, INDIA**
 - Masters and Bachelor’s Degree in Mathematics and Computer Science.

RESEARCH & PUBLICATIONS

Current/Ongoing Research

- “Estimating Corporate Tax Expenditures using firm level data”
- “Designing a Billionaire Tax”
- “Exploring Tax Revenue Growth Accelerations in Developing Countries and its Drivers.”
- "Examining Inconsistencies in Perceptions of Large Dollar Amounts vs. Percentages: Implications for Wealthy Taxpayer Behavior"
- “Effectiveness of Tax Incentives on R&D Investment in South Africa”, Submission to the Davis Tax Commission. The World Bank. 2017
- “Tax Policy and Investment in South Africa - Response of long-run capital stock to its user cost and the effectiveness of Tax Policy”, Submission to the Davis Tax Commission. The World Bank. 2016
- “Sector Study of Effective Tax Burden in South Africa”, Submission to the Davis Tax Commission. The World Bank. 2015
- “Tax Policy for Agriculture”, Investment Climate Advisory Services Policy paper (2013).
- “Tax Policy for Special Economic Zones”, Investment Climate Advisory Services Policy paper (2014).
- Fiscal Policy Model for Renewable Energy, Investment Climate Advisory Services Policy paper (2013).
- “Sierra Leone - Tax Administration Reform for Successful VAT Implementation” (March 2008), IMF, Fiscal Affairs Department (with co-authors).
- “Handbook of Tax Simplification”, (Editor and co-authored joint with Arindam Das-Gupta, Max Everett-Philips, Francois Vaillancourt), Investment Climate Advisory Services, World Bank Group Publication (2009).
- “Tax systems and Redistribution in the East Asia and Pacific Countries”, Working Paper and Inputs to report on Inclusiveness in East Asia and the Pacific. The World Bank, 2016
- Tax Expenditure for Ghana, Ghana Public Expenditure Report 2016 (forthcoming), The World Bank 2016.
- “Rethinking the Use of Tax Incentives in East Asia and Pacific” (co-authored with Richard Stern). Chapter IIA in “Staying the Course”, World Bank East Asia and the Pacific Economic Update October 2015.

- "The effectiveness of tax incentives in attracting investment: panel data evidence from the CFA Franc zone", (Co-authored with Van Parys), International Tax and Public Finance, 2010-08-01, Springer Netherlands, (400-429), Vol. 17, Issue 4.
- "Are Tax Incentives effective in promoting investments – The role of Investment Climate", (joint with Stefan Van Parys, Univ. of Gent), World Economy (review)
- "What happens to investment when export incentives are removed – Evidence from India?", Investment Climate Advisory Services (Working Paper)
- "Effectiveness of Investment Incentives in the Caribbean – learning from a policy experiment", (joint with Stefan Van Parys, Univ. of Gent) Investment Climate Advisory Services (Working Paper)
- "Effectiveness of Tax and Non-Tax Incentives in promoting investments – Evidence and Policy implications", Investment Climate Advisory Services Policy Paper, The World Bank Group.
- "Tax Policy, Tax Compliance and Optimal Tax bases" (2007), PhD. Thesis, Harvard University
- "The Effect of Tax Rates on Declared Income - An analysis of Indian Taxpayer response to changes in Income Tax Rates" (2007), PhD. Thesis, Harvard University
- "Impact of Higher Dividend Tax on Dividend Payout in India" (2007), PhD. Thesis, Harvard University
- "Policy Options for the Taxation of Agricultural Land and Agricultural Income in India", Lincoln Institute of Land Policy Working Paper (2003).
- "Ramatex Case & Hyundai Case", for USAID project 'Effectiveness of Tax Incentives in the SADC Region' (2003).
- "Tax Policy for Agriculture", Investment Climate Advisory Services Policy paper (2013).
- "Tax Policy for Special Economic Zones", Investment Climate Advisory Services Policy paper (2014).
- Fiscal Policy Model for Renewable Energy, Investment Climate Advisory Services Policy paper (2013).