

MAZHAR WASEEM

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Employment & Affiliations

- 2023-2024 Visiting Associate Professor, University of Michigan
- 2019- Reader (Associate Professor) in Economics, University of Manchester
- 2020-2023 Editor, Policy Watch, International Tax and Public Finance
- 2022- Associate Editor, Fiscal Policy
- 2020- Research Associate, Institute of Fiscal Studies, London
- 2020- Research Affiliate, Centre for Economic Policy Research (CEPR), London
- 2019- Research Network Fellow, CESifo, Munich
- 2017- Research Fellow, Centre for Economic Research in Pakistan (CERP), Pakistan
- 2014-2019 Lecturer (Assistant Professor) in Economics, University of Manchester

Education

- 2014 Ph. D. Economics, LSE

Publications

- 2024 Does the Value-Added Tax Add Value? Lessons Using Administrative Data from a Diverse Set of Countries (joint with [Miguel Almunia](#), [Anne Brockmeyer](#), [Giulia Mascagni](#), and [Vedanth Nair](#)) *Journal of Economic Perspectives* 38(1) , 107-132, February 2024
- 2023 Overclaimed Refunds, Undeclared Sales, and Invoice Mills: Nature and Extent of Non-compliance in a Value-Added Tax, *Journal of Public Economics*, 218, 104783, February 2023
- 2022 The Role of Withholding in the Self-Enforcement of a Value-Added Tax: Evidence from Pakistan, *Review of Economics and Statistics*. 104(2),336-354, March 2022
- 2022 How Do Taxpayers Respond to Public Disclosure and Social Recognition Programs? Evidence from Pakistan (joint with [Joel Slemrod](#) and [Obeid Ur Rehman](#)), *Review of Economics and Statistics*., 104(1), 116-132, January 2022
- 2019 Does Cutting the Tax Rate to Zero Induce Behavior Different from Other Tax Cuts? Evidence from Pakistan. 2020, *Review of Economics and Statistics* 102(3) 426-441, July 2020

- 2018 Taxes, Informality and Income Shifting: Evidence from a Recent Pakistani Tax Reform, *Journal of Public Economics* 157C(2018), 41-77, April 2018
- 2015 Production vs Revenue Efficiency with Limited Tax Capacity: Theory and Evidence from Pakistan (joint with Michael Best, Anne Brockmeyer, Henrik Kleven and Johannes Spinnewijn), *Journal of Political Economy* 123(6), 1311-1355, September 2015
- 2013 Using Notches to Uncover Optimization Frictions and Structural Elasticities: Evidence from Pakistan, (joint with Henrik Kleven), *Quarterly Journal of Economics*, 128, 669–723, December 2013

Working Papers

- 2024 Firm Adaptation and Production Networks: Structural Evidence from Extreme Weather Events in Pakistan (joint with Clare Balboni and Johannes Boehm)
- 2022 Long-Run Impacts of In-Utero Ramadan Exposure: Evidence from Administrative Tax Records (joint with Timotej Cejka), March 2022
- 2021 Detection Without Deterrence: Long-Run Effects of Tax Audit on Firm Behavior (joint with Michael Best and Jawad Shah), July 2021

Work-in-Progress

- 2024 Heterogeneous Welfare Effects of Corrective Taxes: Evidence from South Africa’s Soda Tax (joint with Timotej Cejka and Marlies Piek)
- 2024 Thin Capitalization Rules and Profit Shifting from the Global South: Evidence from Uganda (joint with Muhammad Bashir, Usama Jamal, and Kyle McNabb)
- 2024 A Tale of Two Thresholds: Dynamic Implications of Size-Based Taxation (joint with Muhammad Bashir, Zehra Farooq, and Usama Jamal)
- 2024 The Network Origins of Firm Dynamics: Contracting Frictions and Dynamism with Long-Term Relationships (joint with Johannes Boehm, Ezra Oberfield and Ruairidh South)
- 2024 Predistribution Vs. Redistribution: The Role of Taxes, Transfers, and Public Spending in Reducing Inequality (joint with Zehra Farooq and Obeid Ur Rehman)
- 2024 Optimal Enforcement Interventions: Theory & Evidence from Pakistan (joint with Muhammad Ashfaq Ahmad, and Nasreen Nawaz)

Research Grants

- 2024 International Growth Centre funding for the project “Strengthening Tax Systems to Mobilize Domestic Revenue”, (joint with Muhammad Ashfaq Ahmad, and Nasreen Nawaz) April 2024 – August 2026, £29,850

- 2024 International Growth Centre funding for the project “Illicit Financial Flows from the Global South: Evidence from Uganda”, (joint with **Muhammad Bashir**, **Usama Jamal**, and **Kyle McNabb**) April 2024 – March 2026, £29,950
- 2024 International Growth Centre funding for the project “Trade, Trans-national Infrastructure Investments and Economic Development: Evidence from the New Silk Road”, (joint with **Dzhamilya Nigmatulina** and **Kong Peng**) April 2024 – March 2026, £64,101
- 2024 International Centre for Taxation & Development Grant for the project “Illicit Financial Flows from the Global South: Evidence from Uganda”, (joint with **Muhammad Bashir**, **Usama Jamal**, and **Kyle McNabb**) February 2024 – June 2025, £20,375
- 2021 International Centre for Taxation & Development Grant for the project “Does More Information Always Mean Better Tax Compliance? Evidence from Pakistan”, January 2022 – December 2024, £29,500
- 2019 The TAXDEV Research Fund Grant for the project “Tax Evasion and Resource Misallocation: Theory and Evidence from Pakistan”, August 2019 – July 2022, £ 29,160
- 2016 ESRC Future Research Leader Grant for the project “Does Informality Hinder Self-Enforcement? Evidence from Value-Added Tax in Pakistan”, April 2016 – March 2019, £185,085
- 2013 International Growth Centre funding for the project “Taxes, Informality and Income Shifting: Evidence from a Recent Pakistani Tax Reform”, September 2012 – July 2013, £7,850.
- 2010 International Growth Centre funding for the project “Using Notches to Uncover Optimization Frictions and Structural Elasticities: Evidence from Pakistan”, April 2010 – July 2012, £7,950.

Refereeing

Econometrica, American Economic Review, Quarterly Journal of Economics, Journal of Political Economy, Review of Economic Studies, Review of Economics and Statistics, American Economic Journal: Economic Policy, American Economic Journal: Applied Economics, Journal of Political Economy Microeconomics, Journal of European Economic Association, Journal of Public Economics, Economic Journal, Journal of Development Economics, Management Science, Journal of Law, Economics, and Organization