

Advisor's Report on Dissertation Thesis

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Title of the Thesis:	Corruption, Tax Abuse, and Financial Secrecy
Type of Defense:	DEFENSE
Date of Pre-Defense	April 22, 2020

Address the following questions in your report, please:

- a) Can you recognize an original contribution of the author?
- b) Is the thesis based on relevant references?
- c) Is the thesis defensible at your home institution or another respected institution where you gave lectures?
- d) Do the results of the thesis allow their publication in a respected economic journal?
- e) Are there any additional major comments on what should be improved?
- f) What is your overall assessment of the thesis? (a) I recommend the thesis for defense without substantial changes, (b) the thesis can be defended after revision indicated in my comments, (c) not-defensible in this form.

(Note: The report should be at least 2 pages long.)

This is a report for a defense of Miroslav Palanský's dissertation thesis in my role as the advisor.

Already at the pre-defense, I considered the dissertation commendable as it was and I had no major comments. I observe that he has taken up the opportunities that I identified in my minor comments. Miroslav has substantially improved the fourth chapter. Miroslav, with the help of his co-authors including myself, worked successfully towards taking into account the comments from his dissertation reviewers as well as the comments from four reviewers and the editor at Regulation and Governance. Miroslav has also worked on improving the already very good introduction. In addition, I commend Miroslav on improving the other chapters in response to the excellent comments he received from his outstanding reviewers and I approvingly observe that he replied to each of them in detail.


Miroslav Palanský is an excellent young economist as I got to learn first-hand over the past ten years. Since 2011 he has been active in my undergraduate courses and I have got to know him more intensively since 2013, when I started supervising his undergraduate thesis, which was awarded the Dean's distinction. Then between 2014 and 2016, he was an important team member of the research team working on fiscal decentralization in Georgia, which has resulted into a paper published recently in *Post-Communist Economies*. I also supervised his master's thesis, which he has repeatedly substantially revised and which has been recently accepted for publication in *Public Choice* and is also the chapter 2 of his dissertation. This is a solo-authored

chapter and from the beginning it was Miroslav's original ideas and leadership that led to this paper being of high quality. The relatively long process of research as well as publication proved Miroslav's stamina and energy, which will likely prove useful characteristics in his research career.

Still today I remember feeling rejoiced when Miroslav decided to study for his Ph.D. under my supervision and he has subsequently become between November 2016 and January 2020 my most important colleague in collaborating on Charles University's successful participation EU Horizon 2020-funded project COFFERS (Combating Fiscal Fraud and Empowering Regulators). COFFERS – together with two other EU-funded project that Miroslav worked on, Digiwhist and GEMCLIME, as well as Czech Science Foundation's and Charles University's grant agency's grants – contributed to Miroslav's increased exposure to leading economists in our field and some of the state-of-the-art international academia more generally.

Also, two of COFFERS papers have become chapters 3 and 4 of Miroslav's dissertation, both of which I co-authored with me and the latter also with Markus Meinzer, who recently got his Ph.D. from Utrecht University, of Tax Justice Network, which was another COFFERS consortium partner. Since these are co-authored papers, let me clarify in some detail the fundamental role Miroslav played in both of these research projects. On the third chapter, Miroslav led on all the empirical work, including all the regression specifications, and we both shared in writing the paper. Miroslav presented the paper more frequently than I did and one of his presentations in fact helped us later publish the paper in a well-recognised and likely the most suitable journal for that paper, International Tax and Public Finance. On the fourth paper, Miroslav was pivotal in bringing in the analysis of tax haven blacklists and automatic exchange of information that are now at the core of that paper. Miroslav also did all the empirical work on the fourth paper, did more than a fair share of writing and is leading the way on the revisions.

Overall, of course, I recommend the thesis for defense without substantial changes, on the basis of what I wrote above, and of my reading of the dissertation and of my knowledge of Miroslav and his scholarly work over the years.

Date:	1 November 2020
Advisor's Signature:	
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