

# MIROSLAV PALANSKÝ

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Born 1992 | Czech citizen | Based in Prague, Czechia

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## AFFILIATIONS

- 2023— **Assistant Professor of Economics, Centre for Public Finance, Institute of Economic Studies, Charles University**, Prague, Czechia.  
*Previous roles:* PhD Researcher (2014–2021), Research Fellow (2021–2023).  
*Selected projects:* [DemoTrans](#), [COFFERS](#), [MINITAX](#).  
*Selected research visits:* Columbia University, University of California Berkeley, University of Maryland, University of Auckland, Paris School of Economics.  
*Teaching:* Principles of Economics I (undergraduate), Public Finance (undergraduate), Public Economics (graduate).
- 2023— **Head of Research, Tax Justice Network**, London, United Kingdom.  
*Previous role:* Data Scientist (2019–2023).  
*Selected projects:* [Financial Secrecy Index](#), [Corporate Tax Haven Index](#), [State of Tax Justice](#).
- 2021— **Research Fellow, EU Tax Observatory**, Paris School of Economics, Paris, France.
- 2014—2019 **Analyst, EconLab**, Prague, Czechia.  
*Selected projects:* [PolitickeFinance.cz](#).

## PUBLICATIONS

### ARTICLES IN PEER-REVIEWED JOURNALS

1. Tuinsma, T., De Witte, K., Janský, P., Palanský, M., Titl, V. *Forthcoming* The effect of private Country-by-Country Reporting on tax avoidance: a regression discontinuity approach. **International Tax and Public Finance**.
2. Janský, P., Palanský, M. & Wójcik, D. 2023. Shallow and uneven progress towards global financial transparency: Evidence from the Financial Secrecy Index. **Geoforum**, 141: 103728. | [link](#)
3. Janský, P., Meinzer, M. & Palanský, M. 2022. Is Panama really your tax haven? Secrecy jurisdictions and the countries they harm. **Regulation & Governance**, 16: 673–704. | [link](#)
4. Janský, P., Lázníčka, J. & Palanský, M. 2021. Tax treaties worldwide: Estimating elasticities and revenue foregone. **Review of International Economics**, 29(2), 359–401. | [link](#)
5. Palanský, M. 2021. The value of political connections in the post-transition period: Evidence from Czechia. **Public Choice**, 188, 121–154. | [link](#)
6. Janský, P. & Palanský, M. 2020. Fiscal decentralization and equalization transfers in Georgia: Evidence from municipality-level data. **Post-Communist Economies**, 32(1), 54–76. | [link](#)
7. Janský, P. & Palanský, M. 2019. Estimating the scale of profit shifting and tax revenue losses related to foreign direct investment. **International Tax and Public Finance**, 26(5), 1048–1103. | [link](#)

### BOOK CHAPTERS

8. Etter-Phoya, R., Harari, M., Meinzer, M., & Palanský M. 2022. Global financial systems and tax avoidance. In Sims, K. et al. (Eds.), *The Routledge Handbook of Global Development*. London, UK: Routledge. | [link](#)

9. Janský P., Knobel A., Meinzer M., Palanská T., & Palanský M. 2021. Country-by-country reporting and other financial transparency measures affecting the European Union. In B. Unger, L. Russel, J. Ferwerda (Eds.), *Combating Fiscal Fraud and Empowering Regulators*. Oxford, UK: Oxford University Press. | [link](#)
10. Ates L., Cobham A., Harari M., Janský P., Meinzer M., Millan-Narotzky L., & Palanský M. 2021. The Corporate Tax Haven Index: A New Geography of Profit Shifting. In B. Unger, L. Russel, J. Ferwerda (Eds.), *Combating Fiscal Fraud and Empowering Regulators*. Oxford, UK: Oxford University Press. | [link](#)

## SELECTED WORK IN PROGRESS (2025/08)

- Profit shifting by multinational corporations: Evidence from transaction-level data in Nigeria (with B. Gabanathlong, J. García-Bernardo, and P. Iyika). Status (2025/08): Revise & Resubmit at *World Bank Economic Review*. A previous version available as UNU-WIDER Working Paper 36/2022 [here](#).
- Spillover effects of offshore leaks. Status (2025/08): Under review at *Socio-Economic Review*.
- Hide-seek-hide? The effects of financial secrecy on cross-border financial assets (with P. Janský and T. Palanská). Status (2025/08): Reject & Resubmit at *American Economic Journal: Economic Policy*. A previous version available as UNU-WIDER Working Paper 9/2022 [here](#).
- Global minimum tax and profit shifting (with T. Boukal and P. Janský). Status (2025/08): Revise & Resubmit at *International Tax and Public Finance*.
- Indicators of offshore financial centers (with P. Janský and A. Schultz). Status (2025/08): In progress. A previous version available as a COFFERS Working Paper [here](#).
- The indirect costs of corporate tax avoidance exacerbate cross-country inequality (with D. Haberly, J. García-Bernardo, P. Janský and V. Secchini). Status (2025/08): In progress. A previous version available as UNU-WIDER Working Paper 33/2022 [here](#).
- European public procurement and tax havens (with P. Janský and J. Skuhrovec). Status (2025/08): In progress.
- Estimating the scale of illicit financial flows: the abnormal flows method (with D. Coll Sol, M. Cuenda García, B. Gabanathlong, and T. Tuinsma). Status (2025/08): In progress.
- Tax-motivated transfer mispricing in Uganda: Evidence from customs data and possible remedies (with R. Davies and K. McNabb). Status (2025/08): In progress.
- Profit shifting after BEPS (with T. Boukal, P. Janský, and N. Johannesen). Status (2025/08): In progress.
- The Regulation of Illicit Financial Flows (RIFF) dataset: A new world map of 30-years of financial secrecy and anti-money laundering reforms (with R. Barrington, T. Boukal, V. Gullo, D. Haberly, and T. Shipley). Status (2025/08): In progress.
- Taxing extreme wealth (with A. Schultz and J. Žalman). Status (2025/08): In progress.
- Detecting Profit Shifting in Administrative Data: A South African Perspective (with R. Davies and M. Amalitinga Abagna). Status (2025/08): In progress.

## NGO, POLICY & CONSULTANCY WORK

- Tax Justice Network. 2025. Financial Secrecy Index 2025. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2024. State of Tax Justice 2024. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2024. Corporate Tax Haven Index 2024. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2023. State of Tax Justice 2023. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2022. Financial Secrecy Index 2022. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2021. State of Tax Justice 2021. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2021. Corporate Tax Haven Index 2021. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2020. State of Tax Justice 2020. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2020. Financial Secrecy Index 2020. Tax Justice Network, London, UK. | [Website](#)
- Tax Justice Network. 2019. Corporate Tax Haven Index 2019. Tax Justice Network, London, UK. | [Website](#)

Tax Justice Network. 2018. Financial Secrecy Index 2018. Tax Justice Network, London, UK. | [Website](#)  
 Skuhrovec, J., & Palanský M. 2016. Collaborative Purchasing in the Czech Republic. EconLab, Prague. | [PDF](#)  
 Skuhrovec, J., Titl, V., & Palanský M. 2015. Analysis of Czech Political Party Donations. EconLab, Prague. | [PDF](#)

## IN CZECH

Skuhrovec, J., Titl, V., & Palanský M. 2018. Velikosti prezidentských kampaní. [CZ] EconLab, Prague. | [PDF](#)  
 Skuhrovec, J., Titl, V., & Palanský M. 2017. Hodnocení financování politických stran. [CZ] EconLab, Prague. | [Results](#) | [Methodology](#)  
 Skuhrovec, J., Titl, V., & Palanský M. 2016. Zpráva o financování politických stran 2012-2015. [CZ] EconLab, Prague. | [PDF](#)  
 Skuhrovec, J., Titl, V., & Palanský M. 2015. Financování politických stran 2014. [CZ] EconLab, Prague. | [PDF](#)  
 Skuhrovec, J., Titl, V., & Palanský, M. 2015. Analýza darů politickým stranám v České republice. [CZ] In *Financování politického života*. Munipress, Masaryk University in Brno. ISBN 978-80-210-7994-6.  
 Skuhrovec, J., Titl, V., & Palanský M. 2014. Analýza darů právnických osob politickým stranám. [CZ] EconLab, Prague. | [PDF](#)

## POLICY CONSULTANCIES

2025	Taxing windfall profits in the energy sector – revenue estimates and behavioural responses. Consultancy for Greenpeace Czech Republic.
2023—	Tax-related illicit financial flows. Consultancy for the United Nations Economic Commission for Africa.
2023	Impact of tax avoidance and wealth tax on the policies and citizens of EU member states. Study commissioned by the Greens/EFA.
2022—2023	Study supporting the evaluation of administrative cooperation and combating fraud in the field of value added tax. Study commissioned by the European Commission.
2022	Measuring illicit financial flows. Methodology training commissioned by UNCTAD.
2021	Statistical frameworks and corporate profit shifting. Study commissioned by UNCTAD.
2020—2021	Public procurement and tax havens. Study commissioned by the Greens/EFA.

## EDUCATION

2016—2020	<b>Ph.D. in Economics.</b> Institute of Economic Studies, Charles University, Prague, Czechia. <i>Dissertation: 'Corruption, tax abuse, and financial secrecy'. Supervisor: Petr Janský. Research visits: University of Queensland, University of Auckland, University of California Berkeley, Pontificia Universidad Católica de Chile.</i>
2016—2017	<b>M.A. in Econometrics.</b> Aix-Marseille School of Economics, Aix-Marseille University, Marseille, France. <i>Summa cum laude.</i>
2014—2016	<b>M.A. in Economics.</b> Institute of Economic Studies, Charles University, Prague, Czechia. <i>Summa cum laude. Erasmus exchange: 2014—2015 Complutense University, Madrid, Spain.</i>
2011—2014	<b>B.A. in Economics.</b> Institute of Economic Studies, Charles University, Prague, Czechia. <i>Erasmus exchange: 2013—2014 University of Padua, Padua, Italy.</i>

## RESEARCH VISITS

2025	<b>Utrecht University</b> , July 2025, Utrecht, the Netherlands, with Vítězslav Titl.
2025	<b>Paris School of Economics</b> , April-May 2025, Paris, France, with Gabriel Zucman.
2023	<b>University of Maryland</b> , October-November 2023, Washington, DC, USA, with Daniel Reck.

2022	<b>Columbia University</b> , September-November 2022, New York, USA, with Wojciech Kopczuk.
2019	<b>Pontificia Universidad Católica de Chile</b> , November-December 2019, Santiago, Chile, with Juan-Pablo Montero.
2019	<b>University of California at Berkeley</b> , February-May 2019, Berkeley, USA, with Gabriel Zucman.
2018—2019	<b>University of Auckland</b> , October 2018-February 2019, Auckland, New Zealand, with Basil Sharp.
2017	<b>University of Queensland</b> , November-December 2017, Brisbane, Australia, with Rodney Strachan.

## TEACHING

2020—	Public Economics (graduate), Institute of Economic Studies, Charles University.
2016—	Public Finance (undergraduate), Institute of Economic Studies, Charles University.
2016—	Principles of Economics I (undergraduate), Institute of Economic Studies, Charles University.
2016—2023	Principles of Economics II (undergraduate), Institute of Economic Studies, Charles University.
2015	Introduction to Logic and Mathematics (undergraduate), Institute of Sociological Studies, Charles University.

## GRANTS, AWARDS & COMPETITIONS

2025	Detecting Profit Shifting in Administrative Data: A South African Perspective (with Davies, R., and Amalitinga Abagna M., via Tax Justice Network). UNU-WIDER grant, <i>United Nations University — World Institute for Development Economics Research, Helsinki, Finland</i> .
2025-2026	<a href="#">Profit shifting indicators in corporate tax returns data: An empirical cross-country assessment</a> (with Bilicka, K., Davies, R., and Strecker, N., via Tax Justice Network). International Growth Center, London School of Economics, London.
2023	Tax-motivated transfer mispricing in Uganda: Evidence from customs data and possible remedies (with Ategyeka, R., Davies, R., McNabb, K., and Namunane, S., via Tax Justice Network). International Growth Center, London School of Economics, London.
2022	UNCE Fellowship, Institute of Economic Studies, Charles University, Prague.
2022—2026	The interchange between democratic institutions and the globalisation of the economy (DemoTrans; with De Witte, K., Janský, P., Titl, V., and others). Horizon Europe project.
2021—2025	Taxing multinational corporations in the globalised world (CORPTAX; with Janský, P., Garcia-Bernardo, J., and others). Project GA ČR Junior Star.
2020—2023	Transparency Reforms and the Allocation of Public Funds (with Janský, P., Titl, V., De Witte, K., Tuinsma, T.). CELSA research grant.
2020	Laureate of the <a href="#">TaxCOOP 35 Leaders of the Future in Taxation</a> .
2018—2021	Tax-motivated transfer pricing in multinational corporations (with Palanská, T.). Project GA UK No. 1154418, <i>Grant Agency of Charles University, Prague, Czechia</i> .
2018—2020	Tax havens and financial secrecy (with Janský, P., Skuhrovec, J., Semerák, V., Král, M., Godar, S.). Project GA ČR No. 18-21011S, <i>Grant Agency of the Czech Republic, Prague, Czechia</i> .
2018	Karel Engliš Award for the best paper focusing on Czech economic policy. Czech Economic Society, Prague, Czechia. Competition paper: The Value of Political Connections in the Post-Transition Period: Evidence from the Czech Republic.
2018	Josef Hlávka Award for the best students and alumni of Prague's public universities.
2017—2020	Corporate tax avoidance in developing countries (with Palanská, T.). Project GA UK No. 848517, <i>Grant Agency of Charles University, Prague, Czechia</i> .
2017—2020	Combatting Fiscal Fraud and Empowering Regulators (COFFERS; with Janský, P.). EU-Horizon 2020 Project No. 727145, <i>European Commission, Brussels, Belgium</i> .

- 2016 Josef Vavroušek Award, 3rd place, Prague, Czechia. Competition paper: The Value of Political Connections: Evidence from the Czech Republic.
- 2015—2016 Taxation and Revenue Mobilization in Developing Countries: Fiscal Decentralization and Shadow Economy (with Janský, P.). UNU-WIDER grant, *United Nations University — World Institute for Development Economics Research, Helsinki, Finland*.
- 2015—2016 Political Donations and Economic Performance of the Donors: Evidence from the Czech Republic (with Palanská, T.). Project GA UK No. 328215, *Grant Agency of Charles University, Prague, Czechia*.
- 2014 Honorable Mention by the President of the Czech Economic Society for the Best Author Under 25 years, Czech Economic Society, Prague, Czechia. Competition paper: Public Procurement and Political Connections: Evidence from the Czech Republic.

## SELECTED PRESENTATIONS

- 2025 DemoTrans Conference on Democracy and Capitalism, Leuven, Belgium; 2nd Ghent Conference on International Taxation, Ghent, Belgium; OECD, Paris, France; CESifo Venice Summer Institute, Venice, Italy; 81st Annual Congress of the International Institute of Public Finance, Nairobi, Kenya; 7th World Bank / ODI Global / IFS Public Finance Conference, London, United Kingdom.
- 2024 ASSA Meetings, San Antonio, TX, USA; 5th International Research Conference on Empirical Approaches to Anti-Money Laundering and Financial Crime, Nassau, Bahamas.
- 2023 Journées LAGV, Marseille, France; 79th Annual Congress of the International Institute of Public Finance, Logan, UT, USA; International Monetary Fund, Washington, DC, USA; 116th Annual Conference of the National Tax Association, Denver, CO, USA; University of Maryland, College Park, MD, USA.
- 2022 Global Conference on Economic Geography, Dublin, Ireland; Workshop Revealing Hidden Transactions, Birmingham, United Kingdom; 78th Annual Congress of the International Institute of Public Finance, Linz, Austria; Global Forum on Illicit Financial Flows and Sustainable Development, online; EU Tax Observatory, Paris, France; Czech Economic Society Conference, Prague, Czechia.
- 2020 CBS Workshop on Corporate Tax Practice and Inequality, online.
- 2019 Journées LAGV, Aix-en-Provence, France; Development Studies Association Conference, Milton Keynes, UK; Tax Justice Network Conference, London, UK; 75th Annual Congress of the International Institute of Public Finance, Glasgow, UK; Czech Economic Society and Slovak Economic Association Meeting, Brno, Czechia; Dark Architectures Workshop, Brighton, UK. *Section chair*: ECPR General Conference 2019, Wroclav, Poland.
- 2018 Workshop on offshore FDI, Brighton, UK; Annual International Conference on Macroeconomic Analysis and International Finance, Rethymno, Crete; Tax Justice Network Conference, Lima, Peru; 74th Annual Congress of the International Institute of Public Finance, Tampere, Finland; EU Datathon, Brussels, Belgium; University of Auckland, Auckland, New Zealand.
- 2017 Enterprise and Competitive Environment Conference, Brno, Czechia; Public Economics for Development, Maputo, Mozambique; Annual Congress of the European Economic Association, Lisbon, Portugal; ECPR General Conference, Oslo, Norway.
- 2016 ICTD/UNU-WIDER Symposium on Taxation and Revenue Mobilization in Developing Countries, Helsinki.
- 2015 Political Party Financing - Public or Private Money to Parties?, Bratislava, Slovakia.
- 2014 Financing of Political Life, Brno, Czechia.

## ORGANIZED EVENTS

- 2025 [A climate for change: Towards just taxation for climate finance](#), Campinas, Brazil (Member of the Scientific Committee); [Unlocking the potential of tax administrative data for tax abuse research](#), Prague, Czechia (Local Organizer).
- 2024 [How can a UN Tax Convention address inequality in Europe and beyond?](#), Paris, France (Member of the Scientific Committee); [80th Annual Congress of the International Institute of Public Finance](#), Prague, Czechia (Co-Chair of the Local Organizing Committee).
- 2023 [CORPTAX Workshop: Inequalities in Corporate Taxation and Public Procurement](#), online (Local Organizer); [CORPTAX & EU Tax Observatory Conference: Transparency and Tax Avoidance: Country-by-Country Reporting by Multinational Enterprises](#), Prague, Czechia (Local Organizer and Member of the Scientific Committee)
- 2022 [CORPTAX & EU Tax Observatory Workshop: Multinationals: Tax Avoidance and Policy Responses](#), online (Local Organizer)
- 2021 [CORPTAX Workshop: Country-by-Country Reporting](#), online (Local Organizer)

## REFEREEING

International Tax and Public Finance (3x), Journal of Comparative Economics, Public Choice, Post-Communist Economies, Economic Systems, Journal of Multinational Financial Management, Public Finance Review, Applied Economic Analysis, Czech Journal of Economics and Finance (4x), Prague Economic Papers (2x), FinanzArchiv/European Journal of Public Finance.

## PERSONAL SKILLS

Languages	Czech (Native), English (C1), French (C1), Spanish (B2), Italian (B1)
Data analysis	Stata, Python