

EMILIO ALBI IBAÑEZ

Born in Valencia on July 29, 1945. B. Sc. in Economics from *Universidad Complutense de Madrid*. Ph. D. in Economics from *Universidad Complutense* and the University of York (Great Britain). Certified Public Accountant. Professor of Public Finance at the University of Madrid's Faculty of Economics since early 1981. He has been professor emeritus at *Universidad Complutense de Madrid* since October 2015.

His teaching and research took place in the University of Valencia in 1970 and in *Universidad Complutense de Madrid* since 1974. From 1971 to 1974 he was a research fellow at the University of York (Great Britain), with *Fundación March* and British Council scholarships, under the direction of professors A.T. Peacock and A. Williams, with the result of a Ph.D. degree. His research has always been positively evaluated by the respective Ministry of Education and Science committee (five six-year periods, some of them twelve years due to part-time dedication). He has participated in numerous scientific congresses and, together with professors Musgrave and Breton, organised the International Seminar in Public Economics meeting held in Toledo in 1979. He started to collaborate with *Instituto de Estudios Fiscales* in 1970, where he was responsible for the Review of Public Economics document section for two years, editing numerous monographic issues of the journal, having been a member of its drafting committee many years. He formed part of the scientific committee of the first fifteen Public Economy Meetings, was co-director of the first four editions of the Summer School in Public Economics (Atlanta, USA), and has directed 18 doctoral theses, 4 undergraduate theses and 5 doctoral research projects.

In his more than forty years of teaching and research, he has published twenty-three books, with more than sixty editions, and more than a hundred and twenty five scientific papers. In 1976 he published a book about Cost-Benefit Analysis(1) (second edition 1989), which has been used by the Spanish administration and in teaching. His interest in public spending and public management in Spain led to the publication of three books on Public Management(2), of which he is a co-author, with special reference to the Spanish Public Administration. Two books, *Público y Privado*(4) and *Economía de las Artes y Política Cultural*, extended the scope of his research, as did his paper about State and Globalisation(9).

The objective of the Spanish fiscal system being internationally appropriate has led him to collaborate in five Fiscal Reform reports. He has studied International Fiscal Reforms and their application in Spain, the evaluation of an expenditure tax(8), public finance and international taxation and fiscal harmonisation in the EU. He published a book about Fiscal Reform in Spain (6). In the family firm taxation area, his work provided analytical support to important regulatory changes in business and wealth taxation. The forty one editions of his *Sistema Fiscal Español*(5) represent a continuous analysis of Spanish taxation. At the same time, the professional career of E. Albi as an advisor in both the private and public sectors developed alongside his research and teaching activities.

He focused largely on Spain (with different international investment projects), although he also worked for the European Commission with a study on Corporate Tax as the basis for a fifth Community-resource (DG XIX, CE, 1997). He has paid extensive attention to Corporate Taxation (10). Since 1992 (professionally active until 2007), he was the CEO of Albi, Sánchez y Asociados, an economic, accounting and fiscal consultancy firm. He was previously a partner in Deloitte, Haskins and Sells and Price Waterhouse.

Another aspect of Professor Albi's research is related to the Welfare State and its necessary reform. Back in 1975 he performed an empirical analysis of the distribution of income in Spain in the sixties(7), and the two volumes of *Economía Pública*(3), as well as providing for the needs of university studies on the topic during more than twenty five years, include applications and research on the Spanish public sector and its social expenditure.

This last publication, and *Sistema Fiscal Español*(5), led to a fundamental change in teaching and research related to Public Sector economics in Spain. All his publications and work show variety, and contain a public and private approach to the study and practice of economics.

SELECTION OF TEN PUBLICATIONS

BOOKS:

- 1.- **Análisis Coste-Beneficio**, Instituto de Estudios Fiscales, Madrid, --2nd. edition, 1989 (1st edition 1976), pp. 301.
- 2.- (with J. M. González-Páramo and G. López-Casasnovas), **Gestión Pública**, Ariel, Barcelona, 1997, (different re-editions) 414 pp; (with J. Onrubia) **Economía de la Gestión Pública**, Editorial Ramón Areces, Madrid, 2015, 327pp; (with J. Onrubia) **Supervisión, Control y Evaluación**, IEF, Madrid, 2018, pp. 300
- 3.- (with J.M. González-Páramo, Rosa Urbanos –since the 4th edition- and I. Zubiri), **Economía Pública I y II**, Ariel, Barcelona, 2000, 2nd edition 2004, 3rd edition 2008, 953 pp., 4th edition, 2017 (previous editions in 1992, 1994, 1996 and 1999). More than 25 years since the first publication of the book.
- 4.- **Público y Privado. Un acuerdo necesario**, Ariel, Barcelona, 2000, 283 pp.
- 5.- **Sistema Fiscal Español I y II** (forty one yearly editions, in some years with co-authorship), Ariel, Barcelona, 2019, 1122 pp.
- 6.- **Reforma Fiscal**, Estudios y Monografías, Cívitas, Thomson Reuters, Pamplona, 2013, 309 pp.

PAPERS:

- 7.- "*La distribución personal de la renta en España (1964-1967-1970)*", **Hacienda Pública Española**, No. 32, 1975, pp. 53-66.

- 8.- "A new way to tax reform?", **Public Finance**, No. 2, 1982, Festschrift Carl S. Shoup, pp. 153-161.
- 9.- "Estado y globalización", **Moneda y Crédito**, No. 216, 2003, pp. 39-103.
- 10.- "The challenges of corporate income taxes in a globalised world", in Albi, E. and Martínez-Vázquez, J. (eds.), **The Elgar Guide to Tax System: Critical views on Contemporary Theory, Policy and Administration**, Edward Elgar, USA/UK, 2011.

SELECTION OF ONE MORE BOOK AND ANOTHER TEN PAPERS

- **Economía de las Artes y Política Cultural**, Instituto de Estudios Fiscales, Madrid, 2003, 204 pp.
- "La teoría de la justicia de Rawls y el criterio redistributivo maxi-min", **Revista Española de Economía**, IV, No. 2, 1974.
- "Economic advice and tax policy", **Western Tax Review**, Vol. 6, No. 1, Spring, 1985.
- "Las nuevas orientaciones de la teoría de la imposición y la política tributaria", **Hacienda Pública Española**, No. 100, 1986.
- "La coordinación internacional de la tributación sobre las rentas del capital", **Revista Economía Pública**, No. 1, Bilbao, 1988.
- "Elusión y evasión fiscales - la investigación económica", **Hacienda Pública Española**, No. 115, -2, 1990.
- "Evaluación de la eficiencia pública", **Hacienda Pública Española**, No. 120/121, 1992, pp. 299-316.
- "Hacienda Pública Internacional", **Hacienda Pública Española**, No. 2, 1994
- "Las funciones del Estado y el Estado del Bienestar", **Hacienda Pública Española**, monography, 1995.
- "Tax Reform, Policy Makers and the Business Community: the case of Spanish Tax Reform, 1977-2004", in Martínez-Vázquez, J. and Sanz, J. F. (ed.), **Fiscal Reform in Spain: Accomplishments and Challenges**, Edward Elgar, 2007.
- "Criterios para la Reforma del Impuesto sobre Sociedades", **Documentos FEDEA**, Junio 2017.