

Europass Curriculum Vitae

Personal information

Surname(s) / First
name(s)

KALYVA Athena (Ph.D)

DG TAXUD C.1 VAT Policy

Address(es)

Tel: 0032 2 2982642

Correspondence
Address

Telephone(s)

Mobile: **+(30) 69 38 52 0 411 (Greece)**
+(32) 494 46 00 22 (Belgium)

Fax(es)

E-mail(s)

akalyva24@yahoo.com

Nationality

Greek.

Gender

Female

**Desired
employment /
Occupational
field**

**Work
experience**
Dates
Occupation or
position held

1990-to date

1.02.2025 -Today

Economic Policy Analyst DG TAXUD C.1 VAT Policy

Working mainly with VAT Policy and especially with the future of VAT in digital era, identifying the impact of growth, Single Market etc
Team Leader

25.01.2022- 24.01.2025

Financial Counsellor. Head of the Economic and Financial Unit, Greek Permanent Representation to the EU, Brussels. Responsible for Taxation (Direct and Indirect), Financial and Capital Markets, State Aid, Customs Union. Responsible for Co-ordination for ECOFIN Council and COREPER (Permanent Representatives). Attending all relevant Working Parties and especially the Financial Counsellors Working Party, responsible for preparing ECOFIN and Eurogroup meetings. Co-ordination of intra and inter Unit horizontal and specific work.

1.9.2019- 31.12.2021

Secretary General for Tax Policy and Public Property in Greek Ministry of Finance. Responsible for developing growth friendly tax policies and managing Public Property. In particular I was involved in initiating, supervising the drafting and ensuring the quality of new tax legislations, and tax reforms (e.g. Non Dom regime etc.), managing the relevant tax policy, impact assessment and public property Directorates etc.

Representing Greece in international for a (EU Council/Ecofin), OECD Ministerial Meetings on Tax issues and OECD work on taxation etc. Presenting the tax reforms in conferences. Representing the Ministry of Finance in all Negotiations concerning tax issues with Foreign Institutions (e.g. European Commission/ECB/IMF – enhanced surveillance procedure) with OECD (Country Reports, Country Survey, IMF report (article IV/Fiscal issues). Responsible for implementing the OECD Tax work in the EU legislation (Negotiation at political level of the relevant Directive for implementing the Pillar 2) etc.. Managing the relevant tax policy and Public property Directorate's units, responsible for impact assessment for new tax reforms, developing the capacity for quantitative measurement of tax reforms etc. Supporting and Implementing Government's tax programme, contributing to strategic planning orientation, fostering collaboration with international organizations, negotiating international tax agreements (France, Australia) etc.. The position of SG cumulated the function of head of the Economic crime Investigation Directorate and the special squad (Directorate General for combatting economic crime –SDOE. Within this capacity I was following all the international developments on economic crime and anti-money laundering (EU Law, international agreements etc).

1.10.2013- 30.08.2019

Seconded National Expert and Temporary Agent (Economic Analyst): Economist and Tax Policy analyst in European Commission: DG ECFIN /C3 (Revenue Management and Tax Policy Issues) and as from 1st of March 2016 in DG ECFIN/ Unit C1 (Fiscal Policy and surveillance) in the Directorate C (Fiscal Policy and Policy mix) contributing to the surveillance of public finances in the euro area and in the EU, in particular concerning: (i) the analysis of economic and budgetary developments and policies in a cross-country and euro-area perspective, (ii) the development of frameworks for economic and budgetary surveillance, notably the Stability and Growth Pact. **As from 16/06/2017 temporary agent (Economic Analyst) in Unit B2 with the main task of applying economic theory and tools to analyse structural developments and policies at EU and Member State level and to assess and benchmark structural reforms, in the field of taxation.**

In detail I was working with Consumption tax issues (VAT), international aspects of corporate taxation, assisting in formulating policy advice for Member States that embark on tax reforms as part of their consolidation strategy or with a view to making the tax system more growth and employment friendly and improving its quality and efficiency. In addition, contributing to the general work of the above units I have been participating in all relevant Inter Service Steering Groups (e.g. for the VAT Action Plan, VAT under the destination principle, e-commerce, Action Plan on Corporate taxation, developments in BEPS, on Aggressive Tax Planning-BEPS, Digital Taxation, tax transparency, tax rulings, MFF/Taxation etc.) and working groups (Structures of Taxation, High Level Group for Taxation) representing DG ECFIN. My contributions have ranged from contributing in drafting relevant impact assessment of legislative proposals (e.g.: **Fair and Efficient Corporate Tax System in the European Union: 5 Key Areas for Action {SWD(2015) 121 final} SWD(2018) 81 final/2 COMMISSION STAFF WORKING DOCUMENT IMPACT ASSESSMENT Accompanying the document Proposal for a Council Directive laying down rules relating to the corporate taxation of a significant digital presence COM(2016) 148 final COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE on an action plan on VAT Towards a single EU VAT area etc**) to publications and analysis and policy advice. For instance, I contributed to the flagship publication of the unit, "ECFIN/TAXUD Tax Reform Report in EU Member States" for 2014 and 2015, in Public Finance Report (2017); to economic briefs, Occasional and discussion Papers etc. formulating robust and clear policy advice at both horizontal and country-specific level with analytical underpinning. Involved in diverse files of high policy relevance, e.g. comprehensive overview of recent tax reforms in the EU and tax policy challenges in Member States, VAT issues, tax expenditures, tax transparency, international corporate taxation issues (BEPS), as well as analysis of tax reforms and specific issues in Greece, Croatia, Cyprus, and Estonia. Finally, I co-ordinated the research work done by the Joint Research Centre (JRC) in Seville and DG ECFIN providing further analysis- with the use of the microsimulation model EUROMOD and the

general equilibrium model QUEST-, of recent tax and fiscal reforms in EU Member States to annual cycle of fiscal surveillance (i.e. the European Semester). This work resulted in Country Specific Recommendations (CSRs) in the area of taxation including for the first time in 2019 Aggressive Tax Planning practices.

Dates	<u>10.04.2013- 30.09.2013</u>
Occupation or position held	Senior Tax Adviser , Minister's Office
Main activities and responsibilities	Dealing with indirect tax issues, international aspects of corporate taxation, customs issues, participating in inter service steering groups, drafting impacting assessment and corresponding with the special regulatory committee on quality of tax law etc.
Name and address of employer	Greek Ministry of Finance
Dates	<u>23.04.2012 until 31.12.2012</u>
Occupation or position held	Fiscal Counsellor , Permanent Representation of the Republic of Cyprus to the EU
Main activities and responsibilities	Presidency/Chair: Working Party for Tax Questions, The High Level Group for Taxation, preparing and drafting compromise proposals for Ecofin Council, representing Presidency in Steering Groups etc. Especially dealing with the Common Consolidated Tax base, consumption taxes (VAT) Taxation of Savings, multilateral Tax agreements, Peer Review procedures for exchanging tax information etc. Preparing all tax files for the ECOFIN Council.
Dates	<u>22.06.2011- 23.04.2012</u>
Occupation or position held	Director, International Relations Directorate, Greek Ministry of Finance (Head of delegation Negotiating Bilateral, Multilateral Agreements, administrative co-operation, Peer Review's procedures (Greece, other Member States), company taxation, Transfer Pricing, representative in CFA-OECD, High Level Working group for taxation in Council, Tax Policy Group, Code of Conduct Group etc.).
Dates	<u>15.10.2010- 25.01.2012</u>
Occupation or position held	Team Leader (18 months programme) of the task force «Implementing the new tax legislation in Greece on tax reform», which is a part of the general programme «Implementing the anti-evasion plan in Greece» developed and managed by the IMF Technical Assistance Mission on Tax Administration in Greece.
Main activities and responsibilities	Working with IMF, implementing part of the general programme dealing with the tax reform in Greece concerning company taxation, VAT and other taxes measuring the performance of new tax law, developing relevant performance indicators and options for impact assessment etc.
Name and address of employer	Greek Ministry of Finance and IMF
Types of business or sector	Public Services
Dates	<u>1.02.2004- 31.06.2010</u>
Occupation and Position held	Fiscal Counsellor
Main activities and responsibilities	Member of working groups in EU Council/ Ecofin Council and Commission (Working group- indirect taxation (VAT)/ Direct Taxation, Fiscal Attaches group, High level Group-taxation of savings, Code of Conduct group, Joint Transfer Pricing Forum. WP 1, WP 4 etc.). Negotiations, drafting and interpreting of legislation, monitoring national legislation, preparing national positions on tax issues (Indirect and Direct Taxation), Tax policy implementation, administrative co-operation etc.
Name and address of employer	Ministry of Foreign Affairs, Greek Permanent Representation to the EU. Rue Jacques De Lalaing 19-21 B-1040 Brussels Belgium.
Type of business or sector	Public Services
Dates	<u>16.01.1992- 01.02.2004</u>

Occupation or position held	Senior Tax Official Greek Ministry of Finance (currently Independent Authority for Public Revenue (AADE))
Main activities and responsibilities	Working on the adoption of Community legislation for VAT and indirect/consumption taxes, the application of the transitional VAT regime in Greece, preventive VAT controls, VAT treatment of international services (VAT Package/place of supply) etc.
Name and address of employer	Greek Ministry of Finance and Economy
Type of business or sector	Public Services
Dates	<u>1.01.1997- 31.12.2000</u>
Occupation or position held	Adviser to the Director General for Taxation
Main activities and responsibilities	Working mainly on EU tax harmonisation matters in Company Taxation, indirect taxation. In charge of relations/management with other Ministries and Local Tax Offices, International Organisations and Businesses.
Name and address of employer	Greek Ministry of Finance. Karagiorgis Servias 10 str., PC 10184 Athens, Greece.
Type of business or sector	Public Services
Dates	<u>1992- 2000</u>
Occupation or position held	National Delegation
Main activities and responsibilities	Participant as national representative (expert) in meetings of EU Commission (VAT committee), in European Council (Working group "question financieres") and in OECD Paris (Consumption Tax Group).
Dates	<u>1992- 1998</u>
Occupation or position held	Principal Correspondent
Main activities and responsibilities	Principal correspondent to OECD Consumption Group (CFA-DAF/FA).
Dates	<u>1997- 2000</u>
Main activities and responsibilities	Member of the special working group for research on the adoption of euro in Greece and its impact on taxation
Dates	<u>1998- 2000</u>
Principal subjects / occupational skills covered	National co-ordinator for the European programme "Phare" for the East and Central European countries. Participation in the EU working group for the design of blueprints in the field of taxation for the smooth accession to EU of the above mentioned countries (Budapest and Brussels 1999).
Dates	<u>1992 →</u>
Principal subjects / occupational skills covered	Speaker in various seminars organised by the Greek Ministry of Finance (School of Training), National School of Public Administration, National Centre for Management, private sector etc.
Education and training	
Dates	<u>1.02.2000 – 19.12.2003</u>
Title of qualification awarded	Doctor of Philosophy (PhD)
Principal subjects / occupational skills covered	Applied Economics (Title of the thesis: The application of VAT and cascade indirect taxes on financial services: The case of Greece, A comparative evaluation with Spain and Portugal). <u>{Special contribution on taxation of financial sector}.</u> Academic lecturer (Centre for Economic Research, Middlesex University, UK).

Name and type of organisation providing education and training	Middlesex University, Business School, London, UK
Dates	<u>01.09.1997- 01.11.1998</u>
Title of qualification awarded	Master of Science
Principal subjects / occupational skills covered	European Economy. Major: European Economy/integration. Minor: VAT treatment of financial services and Monetary Union (Dissertation).
Name and type of organisation providing education and training	National University, Athens, School of Law and Economics, Department of Public Administration
Dates	<u>1.09.1985- 24.03.1986</u>
Title of qualification awarded	Postgraduate Diploma in Business Administration Pg. Dipl
Principal subjects / occupational skills covered	Management, Marketing.
Name and type of organisation providing education and training	University of Lund, School of Management, Sweden.
Dates	<u>1.09.1980- 11.11.1984</u>
Title of qualification awarded	Degree in Economic Sciences
Principal subjects / occupational skills covered	Major: Economics.
Name and type of organisation providing education and training	University of Macedonia, Thessaloniki Greece, Department of Economics.
Personal skills and competences	
Mother tongue(s)	Greek
Other language(s)	
Self-assessment	
<i>European level (*)</i>	
English	
Swedish	
French	

Understanding				Speaking				Writing	
Listening		Reading		Spoken interaction		Spoken production			
C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user
C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user
B2	Independent user	B2	Independent user	B2	Independent user	B2	Independent user	B2	Independent user

Danish	B2	Independent user	B2	Independent user	B2	Independent user	B2	Independent user	B2	Independent user
German	B1	Independent user	B1	Independent user	A1	Basic User	A1	Basic User	A1	Basic User

(*) *Common European Framework of Reference (CEF) level*

Organisation skills Seminars

- Masters the EU VAT Directive (2006/112/EC).
- Experience in drafting legislation, studies and reports, scientific and applied research.
- Co-ordinator in tax policy projects and EU programs (e.g. Fiscalis and Phare) (General Directors Office for Taxation).
- Working with EU Commission's Strategy to improve the operation of the VAT system (scope of my PhD thesis).
- Long-run causal relationships in indirect taxes/VAT area and economics (use of econometric tools).
- Academic teaching (lecturer).

European Commission DG ECFIN (selected seminars)

- Economic Seminar Series - Measuring VAT Pass Through.
- Eviews 8 - Part 1, 2, 3.
- Assessment Framework For Tax Policy And Tax Reforms In Member States /IMF.
- The Stability And Growth Pact (SGP): Procedures And Institutional Design.
- Overview Of The Requirements For National Fiscal Frameworks.
- Panel Data With Stata.
- Financial (Programming and Policies organized by the IMF Institute for Capacity (Development for the staff of the (European Commission August 27-31, 2018 Brussels Belgium.
- Seminar in Taxation-Vocational Training Directorate, Greek Ministry of Finance (one month 1992).
- Participation in European Union's exchange program for public servants dealing with the application of VAT (Interfisc-country of study/visit Holland, 16 days 1992).
- Seminar in VAT control/auditing (Den Haag, Holland, 1993).
- Participation in EU Mattheus Tax Program, country of visit Denmark (16 days 1993) Belgium (16 days 1996) and United Kingdom (16 days 1998).
- Seminar in Total Quality Management (TQM/indirect taxation, Bumose Kursus Center) Helsingør Denmark, Danish Ministry of Finance (1993) and (1995).
- Seminar on European Law and the Greek Presidency in EU, organised by the Greek National Center for Public Administration (1993).
- Seminar in European Law and the Greek Presidency in EU, organised by the European Institute for Public Administration, Maastricht, Holland (1994).
- Seminar on the treatment of financial and international services under VAT systems organised by EU/OECD in Paris (1995, 1996, 1997 and 1998).
- OECD conference on information and intelligence systems for indirect taxes (17-19 March 1997 London, Surrey).
- OECD conference on electronic commerce "Dismantling the barriers to the electronic commerce", Turku Finland (November 1997).
- Seminar on European Law and Monetary Union organised by the Greek Ministry of Foreign Affairs and European Commission, Athens (17.03-12.05.1997).
- Speaker in international summit on "The future of tax reform" organised by the Adam Smith Institute London (8-10.12.1999).
- Speaker in Fiscalis conference "VAT treatment of Financial Services, Dublin Ireland 2-3.12.2004 etc.

Computer skills and competences

Microsoft Office, Microfit 5.0, SPSS, EViews10, Stata.

SPECIFIC AREA OF ACTIVITY

Taxation/Fiscal Affairs: Indirect taxes VAT; Policy analysis, policy development, implementation of the EU law, indirect taxation of financial services ("cascade taxes"), environmental taxes, Direct taxes application, Corporate elements of Direct Taxation, Taxation of savings and relevant international agreements (equivalent measures), Common Consolidated Tax base, Joint Transfer Pricing Forum, Code of Conduct of Business Taxation, institution building, and economic analysis of tax measures (econometrics).

Macroeconomics: Economic Policy Analysis, Growth (endogenous and neoclassical models, theories), Public Finance, long-run causal relationships and time series analysis, applied econometrics, economic impact of taxes (economic impact of Consumption taxes Tax/environmental taxes, corporate taxation) etc.

Study and work experience in multicultural environment.

Work experience in EU, familiar with OECD, and IMF work, Academia (see work experience above).

Appointed Referee for Papers (Tax issues) submitted in Journal *Frontiers in Finance and Economics* (Public Finance and Taxation area).

SELECTED PUBLICATIONS (Refereed Journals, EC etc):

- Tax shift from labour to inheritance and gift tax in Germany January 2021 JRC Technical Report/European Commission Discussion Paper DG ECFIN. (https://joint-research-centre.ec.europa.eu/publications/shifting-tax-burden-away-labour-towards-inheritances-and-gifts-simulation-results-germany_en)
- Taxation of Household Capital in EU Member States: Impact on Economic Efficiency, Revenue and redistribution. Discussion Paper 130, August 2020. (https://ec.europa.eu/info/sites/info/files/economy-finance/dp130_en.pdf)
- Labour Taxation and Inclusive Growth ECFIN Discussion Paper No 084 JULY 2018. (https://ec.europa.eu/info/sites/info/files/economy-finance/dp084_en_labour_taxation_0.pdf)
- Common Consolidated Tax Base: A step Forward; In Special Report Corporate Taxation SEV-Hellenic Federation of Enterprises No 03/20/02/2017.
- Tax incentives for investment in: Report on Public Finances in EMU EUROPEAN ECONOMY Institutional Paper 045. (https://ec.europa.eu/info/sites/info/files/ip045_en_0.pdf)
- The French VAT System and revenue efficiency, DG ECFIN Economic Brief July 2016. (https://ec.europa.eu/info/sites/info/files/file_import/eb015_en_2.pdf)
- Conference Paper: The Political Economy of Tax Expenditures, in EU seminar Political economics of taxation, 19th October 2015. Published in relevant proceedings Discussion Paper 025, March 2016. (http://ec.europa.eu/economy_finance/publications/eedp/pdf/dp025_en.pdf)
- European Commission: Main contributor in Tax reforms Report in EU Member States 2015 European Economy 008/2015, (http://ec.europa.eu/economy_finance/publications/eeip/pdf/ip008_en.pdf)
- European Commission: Main contributor in Tax reforms Report in EU Member States 2014 European Economy 6/2014. (http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/economic_analysis/tax_papers/taxation_paper_48.pdf)
- Athena Kalyva et al (2014) 'Tax expenditures in Direct Taxation Occasional Papers 207/ December, 2014. (http://ec.europa.eu/economy_finance/publications/occasional_paper/2014/op207_en.htm)
- Athena Kalyva, Savina Princen, Henk Van Noten, The Belgian VAT rate structure in need of reform ECFIN Country Focus, Volume 11, issue 13, December 2014. (http://ec.europa.eu/economy_finance/publications/country_focus/2014/pdf/cf_vol11_issue13_en.pdf)
- Special editor of "Developments in EU Taxation Policy. Assessing the impact on Financial Markets and Financial Institutions", Journal: *Frontiers in Finance and Economics*. December 2007 special issue Vol 4 No 2.
- Economic growth and indirect financial taxes. Empirical evidence from Greece Spain and Portugal. In Journal *Frontiers in Finance and Economics*. December 2007 issue Vol 4 No 2.
- The causal relationship between indirect taxes and expenditures. A comparative investigation of Greece, Spain and Portugal. In Journal *Frontiers in Finance and Economics*. December 2007 issue Vol 4 No 2.
- Tax competition and its impact on EU Tax Policy. Tax Journal No 697, June 2007.
- The application of Fiscal Policy required for the financing of the European Social Model and the role of the European VAT system. Tax Journal , October 2005 Vol. 678.
- The Distortive impact of the existing system of VAT for financial services-An economic assessment. Conference Paper. Presented at "Fiscalis Conference VAT treatment of Financial Services, Dublin Ireland 2-3 December 2004".
- "VAT and indirect financial taxes in Greece and European Union" Journal of the Hellenic Bank Association A' quarter 2002 pp 79-92 (Join paper with Pr. David Smyth).
- "The impact on tax revenues of taxing financial services under the VAT system in Greece". Journal of the Hellenic Bank Association D' quarter 2002 pp. 64-71.
- "Estimation of the average effective rates on Consumption in Greece, Spain, and Portugal" Tax Journal No 632 pp.1785-1791 (2001).

- "The fiscal Policy under EMU" Tax Journal No 622 December 2000.
- "Tax harmonisation in EU" Tax Journal May 1999.
- "VAT treatment of financial services" Tax Journal December 1999, No 522.
- "VAT treatment of derivatives", Tax Journal February 1999.
- "The application of euro and the financial Institutions/the taxation of financial services", Tax review special edition May 1998.
- The development of a Common Consolidated Tax Base on Company Taxation: assessing the impact on financial institutions Tax Journal March 2009, No 716. The application of euro and the financial Institutions/the taxation of financial services", Tax review special edition May 1998.
- The development of a Common Consolidated Tax Base on Company Taxation: assessing the impact on financial institutions Tax Journal March 2009, No 716.

Finally, I have published Numerous articles in newspapers on International Tax developments/ EU Tax Developments

Honours

Certificates/awards of recognition for my work during the Cyprus Presidency of the EU Council

- Cyprus Ministry of Foreign Affairs
- Cyprus Ministry of Finance

References

STOURNARAS Yannis

Bank of Greece, Governor
Panepistimiou Str 21, Athens PC 10250 Greece
Tel: 0030 210 3201111
e-mail: y.stournaras@bankofgreece.gr

STAIKOURAS Christos,

Minister of infrastructure & Transport
Former Minister of Finance
Anastaseos 2 & Tisigante, Athens PC 15669
Greece
Tel: 0030 210 6508000
e-mail cstaikouras35@gmail.com
yme@yme.gov.gr

ARGHYROU Michael,

Chairman, Council of Economic Experts
Greek Ministry of Finance
Nikis 5-7, Athens PC 10180 Greece
Tel: 0030 210 3332522, 6,8
e-mail: m.arghyrou@minfin.gr

Wohlbier Florian

Email florian.woehlbier@ec.europa.eu
Head of Unit EC DG ECFIN

TUNARU Radu

e-mail r.tunaru@kent.ac.uk
Professor of quantitative finance University of KENT UK

Alex. D. Patelis

Chief Economic Advisor
Prime Minister's Office Greece
Irodou Attikou 19, PC 10674
Alex.d.patelis@gmail.com