

# Harouna Kinda is doing a Fellowship at UNU-WIDER

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Dates

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Harouna Kinda is doing a research stay at UNU-WIDER to work on tax cooperation and tax transparency in resource-rich countries

Harouna Kinda is joining UNU-WIDER, the United Nations University, for a research stay. Every year, this institution selects a dozen of PhD students who work on the economies of developing countries in its

very prestigious fellowship program. It is an excellent opportunity to work with his team and have access to its wealth of resources and data.

Harouna recently traveled to Finland, where he will spend three months. [Abrams M.E. Tagem](https://www.wider.unu.edu/expert/abrams-me-tagem)(<https://www.wider.unu.edu/expert/abrams-me-tagem>), a UNU-WIDER research associate, will mentor his ongoing project on double-taxation agreements in resource-rich countries (oil, gas, and mining resources/products) and their effects on resource mobilization. The intensification of international trade and financial flows has encouraged more international cooperation on taxation to boost transnational investments and avoid double taxation. The OECD initiated an international cooperation framework to fix a tax transparency

strategy and fight against tax avoidance. The OECD database on [Base Erosion and Profit Shifting \(BEPS\)](https://www.oecd.org/tax/beps/)(<https://www.oecd.org/tax/beps/>) documents and tracks these agreements. More than 3,000 agreements have been concluded since the early 2000s, according to OECD data.

Harouna plans to assess if these agreements negatively impact the countries' resource mobilization, particularly in resource-rich countries. He will use neuronal networks and machine learning techniques to analyze the treaties signed for 1995-2019 and their effects on tax income. Harouna will work on an article that will also be a chapter of his PhD dissertation. Harouna Kinda is finalizing his PhD thesis on the governance of extractive industries and fiscal policy for financing sustainable development under [Grégoire Rota-Graziosi](https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/m-gregoire-rota-graziosi)(<https://cerdi.uca.fr/version-francaise/unite/lequipe/annuaire/m-gregoire-rota-graziosi>) supervision. Harouna recently published [an article co-written with Noel Thiombiano in Resources Policy](https://doi.org/10.1016/j.resourpol.2021.102203)(<https://doi.org/10.1016/j.resourpol.2021.102203>).

Harouna Kinda got two Master's degrees from the [School of Economics](https://economie.uca.fr/international/venir-etudier-a-lecole-deconomie-1)(<https://economie.uca.fr/international/venir-etudier-a-lecole-deconomie-1>), Université Clermont Auvergne, before starting his PhD at the CERDI. He previously worked as a consultant at the French Development Agency and the African Development Bank while pursuing his PhD. In 2021, he did an internship at the IMF.

[See Harouna's publications](https://cnrs.hal.science/search/index/q/*/authIdHal_s/harouna-kinda)([https://cnrs.hal.science/search/index/q/\\*/authIdHal\\_s/harouna-kinda](https://cnrs.hal.science/search/index/q/*/authIdHal_s/harouna-kinda))

**[More info on UNU-WIDER Fellowship Program](https://www.wider.unu.edu/about/current-visiting-scholars-and-phds)**(<https://www.wider.unu.edu/about/current-visiting-scholars-and-phds>)

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