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Alowin Moes is a senior economist in the Tax Policy division of the Swiss Federal Tax Administration (FTA). His main focus currently lies in revenue estimation and tax policy analysis. Prior to joining the FTA in 2004 he has worked a.o. at the Central Bank of Finland and the New Zealand Treasury. Mr. Moes is Vice-Chair of OECD Working Party 2 on Tax Policy Analysis and Tax Statistics. In recent years, he has participated as an instructor in various OECD Tax Policy and Microsimulation Workshops. He is also a delegate to the OECD Joint Meeting of Tax and Environmental Analysts (JMTEE). Mr. Moes holds a PhD in economics from the University of Michigan.