

**COMPARATIVE TAX POLICY
AND ADMINISTRATION**



HARVARD



HARVARD Kennedy School
Executive Education



ABOUT THE FACULTY CHAIR

Jay Rosengard is a Lecturer in Public Policy at Harvard Kennedy School and has 30 years of experience in the design, implementation, and evaluation of development policies, programs, and projects throughout Asia, Africa, and Latin America. Rosengard's areas of expertise include public finance and fiscal policy, municipal finance and management, intergovernmental fiscal relations, banking and financial institutions development, microfinance, tax reform, management information systems, monitoring and evaluation, human resource development, and public administration. Rosengard is currently Director of the Center for Business and Government's Financial Sector Program, which focuses on the development of bank and nonbank financial institutions and alternative financing instruments. Rosengard is also Faculty Chair of the **Financial Institutions for Private Enterprise Development (FIPED)** Executive Education program and the Vietnam Executive Leadership Program (VELP).

OTHER FACULTY HAVE INCLUDED:

Richard Bird, Senior Fellow of the Institute on Municipal Finance and Governance at the Munk Centre for International Studies, University of Toronto

Glenn Jenkins, Department of Economics Faculty Associate and Director of the John Deutsch International Program on Investment Appraisal and Risk Analysis at Queen's University, former Director of the International Tax Program at Harvard Law School

Eric Zolt, Professor of Law at UCLA and former Director of the International Tax Program at Harvard Law School

Brian Arnold, Tax consultant with Goodmans LLP in Toronto, visiting faculty at Harvard Law School, University of Sydney, and NYU School of Law

Robert Lawrence, Albert L. Williams Professor of International Trade and Investment and Faculty Chair of **The Practice of Trade Policy** Executive Education program at Harvard Kennedy School

Victoria Perry, IMF Fiscal Affairs Department and former Deputy Director of the International Tax Program at Harvard Law School



THE PROGRAM

The **Comparative Tax Policy and Administration (ComTax)** Executive Education program brings together high-level practitioners from government, academia, and the private sector to examine the latest developments in the design and implementation of tax systems around the world. This two-week program provides participants with practical tools – along with detailed examples of their application – to help formulate the most appropriate tax policies and tax administration for unique environments.

Tax theory is relatively straightforward – the challenge of practice is to adapt basic principles to the complex variety of domestic and international economic, political, social, and historical constraints. **ComTax** utilizes a rigorous conceptual framework and draws

on comparative tax experience to help participants reconcile the universal unpopularity of taxation with their desire to generate significant tax revenue in an economically efficient and socially equitable manner. **ComTax** does not advance a unitary “best practice” model of taxation, but instead looks at which elements of a taxation scheme work best in addressing particular kinds of challenges.

The program connects participants with other high-level practitioners facing similar challenges, enabling them to share best practices. The networks formed become an invaluable professional resource. Past Executive Education program participants report that professional and personal relationships with colleagues often continue long after they leave Harvard Kennedy School.



THE CURRICULUM

ComTax is not a program on the fundamentals of taxation – all **ComTax** participants are expected to be familiar with the basics. Nor does **ComTax** provide training in the implementation of a particular tax system. Instead, the program deals with the most difficult topics in the design and implementation of tax systems from a strategic and tactical perspective.

Specific topics include:

The context of taxation

Links taxation and national development strategies, expenditure policies, and sub-national fiscal challenges.

- » Taxation and development
- » Taxation and public financial management
- » Taxation, fiscal decentralization, and intergovernmental fiscal relations

Tax instruments and institutions

Develops and applies an innovative methodology for the design and assessment of tax systems.

- » Fiscal architecture for design of an appropriate tax system
- » The economics and political economy of taxation
- » Evaluation of specific tax alternatives
- » Frameworks for designing, evaluating, and integrating tax systems

- » Organizational models for tax administration
- » International taxation, tax treaties, and tax harmonization
- » International trends in tax policy and tax administration

Tax reform

Examines alternative strategies for improving tax systems.

- » Tax analysis and revenue forecasting
- » Tax incentives, compliance, and enforcement
- » Taxpayer awareness and taxpayer service
- » Reconciliation of conflicting policy objectives
- » Tax amnesties
- » Independent revenue authorities

To take advantage of participants' considerable expertise and experience, the program relies heavily on interaction between participants. **ComTax** complements its core lectures and group exercises with extensive use of the case study method pioneered at Harvard. Case teaching starts with an account of a specific real-world situation and works through a rigorous examination of that experience, the choices made, and consequences.



WHO SHOULD APPLY

ComTax is designed for tax policy professionals seeking to deepen their knowledge of the latest approaches in tax policy design and implementation. Participants come from a range of sectors, bringing different perspectives and insights into the practical aspects of tax policy issues. Participants include:

- » Senior government tax officials
- » External tax advisors and attorneys
- » In-house private sector tax specialists
- » Leaders of taxpayer institutions, organizations, and advocacy groups
- » Providers of tax policy implementation assistance
- » Prominent scholars and researchers in the field of tax policy and administration

ADMISSION

Comparative Tax Policy and Administration is a two-week program offered each June at Harvard Kennedy School.

To apply for **Comparative Tax Policy and Administration** or for details on program dates, application deadlines, and tuition, please visit www.hks.harvard.edu/ee/comtax.

Admission to the program is competitive and is based on professional achievement and organizational responsibility. Though there is no formal educational requirement, fluency in written and spoken English is a necessity for participation in the program.

Because of the interactive nature of this program, the number of participants is limited. Early application is encouraged as qualified candidates are admitted on a rolling, space-available basis and the program often fills quickly. Applications received after the deadline will be considered only if space remains in the class.

Financial assistance for training of this kind is often available from foundations, international development agencies, and multilateral assistance organizations. Individuals wishing for assistance should make inquiries directly to these organizations as soon as possible, as training funds are often limited and the approval process can be lengthy.



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www.hks.harvard.edu/ee/comtax

**“Leadership and learning are
indispensable to each other.”**

John F. Kennedy

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