



COMPARATIVE TAX POLICY AND ADMINISTRATION PROGRAM

August 13-24, 2018



Laura Bussa - Program Director, ExecEd

Comparative Tax Policy & Administration

Public Financial Management in a Changing World



HARVARD Kennedy School

Executive Education

YOU'RE HERE TO MAKE A DIFFERENCE.

10-DAY PROGRAM – AUG 13-24, 2018

10-day program, runs every year in August

- Latest research in the design & implementation of tax systems around the world.
- Best practices discussion: participants identify which combination of strategies may work in their environment.

Political Economy of Tax Policy

- How does Tax Policy influences the growth of an economy?
- Sub-national taxation: when is it beneficial or detrimental?
- Tax treaties to attract foreign investors: when beneficial or detrimental?

Implementation

- Collecting data to design the right policy (use of behavioral science)
- The role of private sector, political appointees and NGOs in supplying data to policy makers and shaping tax policy
- From enforcement to “compliance assistance”

FACULTY & SPEAKERS



Jay Rosengard

Adjunct Lecturer in
Public Policy at the
Harvard Kennedy School

HKS professors

- Robert Lawrence – Prof. of International Trade and Investment
- Roger Porter – Prof. of Business & Government
- Malcom Sparrow – Prof. of the Practice of Public Management

Scholars from top academic institutions

- Eric Zolt - UCLA Law and consultant to the U.S. Treasury Department, USAID, the World Bank, IMF
- Glenn Jenkins – Prof. Economics, Queens University

Guest speakers

- Larry Summers - Secretary of the US Treasury (1999-2001) and President Emeritus of Harvard University
- Multilateral organizations (OECD)
- Tax Advocacy Groups
- Massachusetts Revenue Commissioner

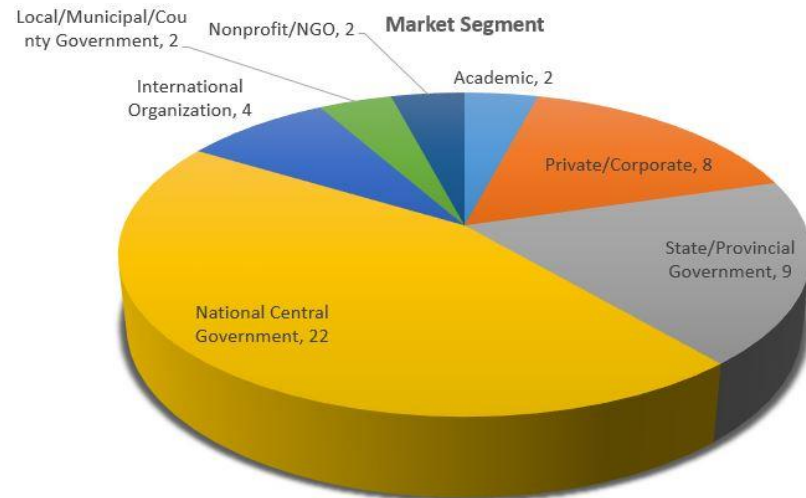
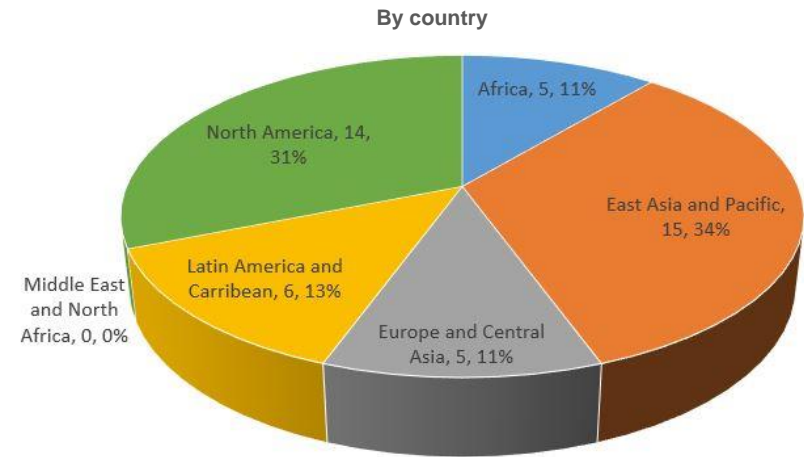
PARTICIPANTS

Work Country: 60% International and 40% from the USA

Median Age: 45-50 with 10+ year work experience in the tax field

Sectors:

- National Governments – Min Finance
- State & Local Governments
- Tax Authorities
- Corporate Tax Divisions & Consulting Companies
- Tax Attorneys and Advisors
- Multilateral Organizations
- Academic (scholars and researchers)



SAMPLE WEEK

Monday	Tuesday	Wednesday	Thursday	Friday
	7:00 - 8:00 am Breakfast in the Forum	7:00 - 8:00 am Breakfast in the Forum	7:00 - 8:00 am Breakfast in the Forum	7:00 - 8:00 am Breakfast in the Forum
	8:00 - 9:00 am Study Groups	8:00 - 9:00 am Study Groups	8:00 - 9:00 am Study Groups	8:00 - 9:00 am Study Groups
Course Overview	Context of Taxation	Compliance & Fraud; Tax Reform (1)	Hot Issues in Taxation (1)	Hot Issues (2); International Taxation (1)
	9:00 - 10:30 am Taxation and Development (1) <i>Malcolm McPherson</i>	9:00 - 10:30 am Compliance Management <i>Malcolm Sparrow</i>	9:00 - 10:30 am Evidence Based Tax Policy <i>Eric Toder</i>	9:00 - 10:30 am Taxing Wealth in Developing Countries <i>Eric Zolt</i>
	Break 10:30 - 11:00 am	Break: 10:30 - 11:00 am	Break 10:30 - 11:00 am	Break 10:30 - 11:00 am
	11:00 - 12:30 pm Taxation and Development (2) <i>Malcolm McPherson</i>	11:00 - 12:30 pm Unanticipated Threats to the Integrity of Public Funds <i>Malcolm Sparrow</i>	11:00 - 12:30 pm Corporate Taxation <i>Eric Toder</i>	11:00 - 12:30 pm Tax Incentives in Developing Countries <i>Eric Zolt</i>
	12:30 - 2:00 pm Lunch <i>Malikin Penthouse</i>	12:30 - 2:00 pm Lunch <i>Border Cuff</i>	12:30 - 2:00 pm Lunch <i>Maharaja</i>	12:30 - 2:00 pm Lunch <i>Malikin Penthouse</i>
	2:00 - 3:30 pm Taxation, Fiscal Decentralization, and Intergovernmental Fiscal Relations <i>Jay Rosengard</i>	2:00 - 3:30 pm Cases: Reform of the Bureau of Internal Revenue (Philippines) & Reform of the Internal Revenue Service (U.S.A.) <i>Jay Rosengard</i>	2:00 - 3:30 pm Overview of Tax Policy Design & Development <i>Eric Zolt</i>	2:00 - 3:30 pm International Taxation of Cross Border Activities: The Structural Framework <i>Brian Arnold</i>
3:15 pm Meet HKS Staff in the lobby of the in the Double Tree Hotel	3:30 - 4:00 pm Group Photo		Break 3:30 - 4:00 pm	Break 3:30 - 4:00 pm
4:00 - 6:00 pm Course Overview & Key Issues in Comparative Tax Policy and Tax Administration <i>Jay Rosengard</i>	4:00 - 5:30 pm Optional Harvard Tour	Free Time	4:00 - 5:30 pm Inequality and Taxation <i>Eric Zolt</i>	4:00 - 5:30 pm International Taxation of Cross Border Activities: The Role of Tax Treaties <i>Brian Arnold</i>
6:00 - 7:30 pm Welcome Dinner <i>Malikin Penthouse</i>	Free time	6:00 - 7:30 pm Networking Dinner <i>Double Tree Hotel</i>	6:00 - 7:30 pm Dinner <i>Malikin Penthouse</i>	Free Night





BROCHURES AVAILABLE

- Application deadline: **June 13th, 2018**
- Program dates: **August 13-24, 2018**
- Location: **Cambridge, Massachusetts**

CIAT members admitted to the program will receive a **20% discount.**

Connect with us:

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For more information and to apply:
<https://www.hks.harvard.edu/educational-programs/executive-education/comparative-tax-policy-and-administration>

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