Comparative Tax Policy and Administration (ComTax) brings together senior-level practitioners like yourself from government, academia, and the private sector to examine the latest developments in the design and implementation of tax systems around the world. This ten-day executive program provides a unique opportunity for professional development that equips you with practical tools—along with detailed examples of how to use them—to help you formulate the most appropriate tax policies and tax administration for your unique environment.

Tax theory is relatively straightforward—the challenge of practice is to adapt basic principles to a range of complex domestic and international economic, political, social, and historical constraints. ComTax utilizes a rigorous conceptual framework and draws on comparative tax experience to help you reconcile the universal unpopularity of taxation with your desire to generate significant tax revenue in an economically efficient and socially equitable, politically acceptable, and administratively feasible way. This program does not advance a unitary “best practice” model of taxation. Rather, it looks at which elements of a taxation system work best in addressing particular kinds of challenges.

This powerful program will connect you with other high-level practitioners facing similar challenges, enabling you to share best practices. The networks formed become an invaluable professional resource. Past executive education participants report that the professional and personal relationships developed with colleagues continue long after they leave Harvard Kennedy School.

“The program provided great insight into the interplay between policy setting, the behavioral aspects of tax compliance, and the challenges of administering the laws.”

– ASEEM CHAWLA
FOUNDER PARTNER, MPC LEGAL, SOLICITORS & ADVOCATES, INDIA

“This program taught me new strategic concepts and how to implement them. I now have the skills necessary to make better analyses, fully grasp everything happening around me, and build stronger fiscal policies that are more proactive and less reactive.”

– STEFAN VERSTRAETEN
INTERNAL AUDITOR
BELGIAN FEDERAL DEPARTMENT OF FINANCE
ComTax does not teach the fundamentals of taxation—all participants are expected to be familiar with the basics. Nor does this program provide training in the implementation of a particular tax system. Instead, it 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, including:

- Taxation and development
- Taxation and public financial management
- Taxation, fiscal decentralization, and intergovernmental fiscal relations
- Taxation and global economic crises

**Tax instruments and institutions**
Develops and applies an innovative methodology for the design and assessment of tax systems, including:

- 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 taxes
- 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, including:

» Tax incentives, compliance, and enforcement
» Taxpayer awareness and taxpayer service
» Taxing the “hard to tax”
» Tax amnesties
» Independent revenue authorities
» Reconciliation of conflicting policy objectives

To take advantage of each participant’s expertise and experience, the program relies heavily on group interaction. 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 the consequences.

WHO SHOULD ATTEND

ComTax is designed for senior 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, and include:

» Senior government tax officials
» External tax advisors and attorneys
» In-house corporate 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

TO APPLY OR LEARN ABOUT PROGRAM DATES, CURRICULUM, TUITION, AND MORE, PLEASE VISIT

EXED.HKS.HARVARD.EDU/EE/TAX

Admission is competitive and based on professional achievement and organizational responsibility. There are no formal educational requirements; however, fluency in written and spoken English is a necessity for participation.
Jay Rosengard is an Adjunct Lecturer in Public Policy at Harvard Kennedy School with 40 years of international experience in the design, implementation, and evaluation of development policies, programs, and projects throughout Asia, Africa, and Latin America. His areas of expertise include public finance and fiscal strategy; tax and budget reform; municipal finance and management; intergovernmental fiscal relations; banking and financial institutions development; microfinance; SME finance; and public administration. He has worked for a wide variety of multilateral and bilateral donors, as well as directly for host governments and corporate clients. Rosengard is the Director of the Mossavar-Rahmani Center for Business and Government’s Financial Sector Program, which focuses on the development of bank and non-bank financial institutions and alternative financing instruments. In addition, Rosengard is a Faculty Affiliate of the Ash Center for Democratic Governance and Innovation, where he is Senior Director of the Mossavar-Rahmani Center for Business and Government’s Financial Sector Program, which focuses in institutions development; microfinance; SME finance; and public administration. He has worked for a wide variety throughout Asia, Africa, and Latin America. His areas of expertise include public finance and fiscal strategy; tax and budget reform; municipal finance and management; intergovernmental fiscal relations; banking and financial institutions development; microfinance; SME finance; and public administration. He has worked for a wide variety of multilateral and bilateral donors, as well as directly for host governments and corporate clients. Rosengard is the Director of the Mossavar-Rahmani Center for Business and Government’s Financial Sector Program, which focuses on the development of bank and non-bank financial institutions and alternative financing instruments. In addition, Rosengard is a Faculty Affiliate of the Ash Center for Democratic Governance and Innovation, where he is Senior Advisor to the Rajawali Foundation Institute for Asia (RFIA), as well as Faculty Chair of the Harvard Kennedy School Indonesia Program (HKSIP).

**FACULTY CHAIR**

**ADDITIONAL FACULTY AND GUEST SPEAKERS HAVE INCLUDED:**

» Brian J. Arnold, Senior Adviser, Canadian Tax Foundation, Toronto

» Richard Bird, Professor Emeritus at the Rotman School of Management and Senior Fellow of the Institute for Municipal Governance and Finance at the Munk School of Global Affairs, University of Toronto

» Glenn Jenkins, Professor of Economics and Director of the John Deutsch International Program on Investment Appraisal and Risk Analysis, Queen’s University

» Michael J. Heffernan, Commissioner of the Department of Revenue for the Commonwealth of Massachusetts

» Robert Z. Lawrence, Albert L. Williams Professor of International Trade and Investment, Harvard Kennedy School

» Nina E. Olson, United States Taxpayer Advocate and head of the Office of the Taxpayer Advocate, U.S. Internal Revenue Service

» Victoria Perry, Assistant Director, Fiscal Affairs Department and Division Chief of the Tax Policy Division, International Monetary Fund

» Roger Porter, IBM Professor of Business and Government, Harvard Kennedy School

» Pascal Saint-Amans, Director of the Center for Tax Policy and Administration, OECD

» Joel Slemrod, Paul W. McCracken Collegiate Professor of Business Economics and Public Policy, Stephen M. Ross School of Business, University of Michigan

» Malcolm K. Sparrow, Professor of the Practice of Public Management, Harvard Kennedy School

» Eric Zolt, Michael H. Schill Distinguished Professor of Law, UCLA Law and consultant to the U.S. Treasury Department, USAID, the World Bank, and the International Monetary Fund