

SANDEEP BHATTACHARYA, Ph.D.
Visiting Assistant Professor
Duke Center for International Development (DCID)
Sanford School of Public Policy, Duke University
Durham, North Carolina, U.S.A.
E-mail: Sandeep.Bhattacharya@duke.edu



KEY QUALIFICATIONS

Sandeep Bhattacharya received his Ph.D. in Economics in 2010 from Georgia State University, and graduated from the Master's in Public Policy Program at Duke University in May 2005. He graduated from St. Stephen's College, Delhi University, with a B.A. (H) degree in Economics in 1988 and completed his Master's degree in Economics from the Delhi School of Economics in 1990. Dr. Bhattacharya is the author of "Aspects of tax spillovers: Is there a 'worldwide' tax burden?" (VDM-Verlag, 2011). He has several years of work experience in the private and public sector outside academia, including nine years with the Indian Revenue Service (Customs and Excise) and has recently provided technical assistance on behalf of the IFC/World bank group to several governments. His fields of interest include Public Finance, Taxation, Budgeting and Project Appraisal, Analytical Methods, Macroeconomics and Development.

EDUCATION

2010	Ph.D. in Economics, Andrew Young School of Policy Studies, Georgia State University
2005	Master's in Public Policy (MPP), Concentration in Global Public Policy, Sanford School of Public Policy, Duke University
1990	M.A. in Economics, Delhi School of Economics, Delhi University
1988	B.A. in Economics with Honors, St. Stephen's College, Delhi University

TECHNICAL ASSISTANCE

Vietnam (2012 - 2013)

World Bank and IFC

Conducted a study on Corporate Income Tax (CIT) and Value Added Tax (VAT) reform and modeling of revenues with GP Shukla and others for the Government of Vietnam

Kosovo (2013)

World Bank

Conducted a study on the "Tax Gap" for the Government of Kosovo

Albania (2013)

World Bank

Conducted a study on the “Tax Gap” for the Government of Albania

Guyana (2013)

DCID

Conducted a Tax Policy Review for the Government of Guyana with Graham Glenday, R Sugana, K Marshall and others

Malawi (2012-2014)

GIZ, German development agency

Conducted a needs assessment, training and forecasting exercise for revenue forecasting for the Government of Malawi

Montenegro (2013)

World Bank

Conducted a study on the effects of raising the top VAT rate on inflation, distribution and revenue for Montenegro’s Ministry of Finance

Ethiopia (2013-14)

Prof Graham Glenday

Conducted background research on public expenditures of the Government of Ethiopia for World Bank’s Public Expenditure Review

Latin America and Caribbean (2012)

World Bank

Conducted research for a study on counter cyclical policies and the role of public investment to stimulate demand with Graham Glenday and others for the Latin America and Caribbean Unit of the World Bank

Armenia (2012)

World Bank

Conducted a needs assessment, training and forecasting exercise for revenue forecasting for the Government of Armenia

Rwanda (2011)

World Bank and IFC

Conducted a study on designing a new tax system for Rwanda’s Special Economic Zone and its implications on behalf of the IFC/World Bank’s “Investment Climate Advisory Services”

TEACHING

- *Empirical Analysis for Development*, Master of International Development Policy core curriculum course, (fall 2016, Fall 2014, Fall 2013)
- *Impact Evaluation for Development*, Master of International Development Policy course, (Spring 2016, Spring 2015)

- *Public Finance in Developing and Transition Countries*, Master of International Development Policy course, co-taught with GP Shukla and Graham Glenday (2010 – 2015)
- *Tax Policy Analysis*, Master of International Development Policy course, co-taught with GP Shukla and Graham Glenday (2011 – 2016)
- *Tax Administration*, Master of International Development Policy course, co-taught with GP Shukla and Graham Glenday (2011 – 2015)
- Taught tax policy and revenue forecasting, budgeting and public financial management, project appraisal, statistics, macroeconomics, economic growth and development and microeconomics in executive education programs for mid-career professionals on campus and abroad (2004-2015)

PUBLICATIONS, EDITORIAL AND REVIEW WORK

Graham Glenday, Sandeep Bhattacharya, Roy Kelly, Katherine Marshall Kissoon and Rubino Sugana, “Guyana: Review of the Tax System,” Report prepared for The Guyana Tax Review Commission, Office of the President, Government of Guyana (Feb 2014).

Sandeep Bhattacharya & GP Shukla, “A needs assessment, training and forecasting exercise for revenue forecasting” an (interim) report prepared for the Government of Malawi on behalf of the German development agency GIZ (2012 - 2013).

G.P. Shukla and Sandeep Bhattacharya “Reforming Corporate Income Tax in Vietnam: Legal and Policy Framework”, June 2013.

G.P. Shukla and Sandeep Bhattacharya “Value Added Tax Reform and Revenue Forecasting Models for Vietnam”, November 2013.

Sandeep Bhattacharya, “Montenegro: Analysis of the Impact of a Value Added Tax Rate Increase”, A Report prepared for the Government of Montenegro and the World Bank, 2013.

Sandeep Bhattacharya, “Kosovo Tax Gap Project” A Report prepared for the Government of Kosovo and the World Bank, 2013.

Sandeep Bhattacharya, “Albania Tax Gap Project” A Report prepared for the Government of Albania and the World Bank, 2013.

Sandeep Bhattacharya & GP Shukla, “Tax Revenue Forecasting for Armenia Using GDP Based Models” an (interim) report prepared for the Government of Armenia on behalf of the World Bank (2012).

Sandeep Bhattacharya, Fernando Fernholz, Graham Glenday and Richard Hemming, “Study on counter cyclical policies: Role of public investment to stimulate demand” and “Guidelines for use of public investment in countercyclical fiscal policy” prepared for Public Sector Group, Latin-America and the Caribbean Region, World Bank (Oct 2012).

Sandeep Bhattacharya, “Tax Implications, Options and Analyses for Rwanda’s SEZ”, A Report prepared for the Government of Rwanda and the International Finance Corporation/ WB proposing a simplified tax regime for the Rwanda Special Economic Zone in 2011.

Sandeep Bhattacharya, “Aspects of tax spillovers: Is there a ‘worldwide’ tax burden?” VDM-Verlag (2011) ISBN - 978-3-639-34072-3.

Article editor for *Sage Open* manuscript # SO-12-0045 entitled “An Empirical Study on the Relationships among Sino-US Merchandise Trade, US FDI in China and China’s Economic Growth, as well as That of Chinese Shaanxi Province - Based on 1992-2010 annual time series data”.

Reviewer for Manuscript ID SO-11-0935 entitled “The USA federal unified budget act and the lack of transparency: considerations for American citizens and China and other holders of U.S. treasury securities” for SAGE Open.

CONFERENCES

Attended the “3rd Academic Symposium on Effective Public Administration” at the Academy of Public Administration, Astana, Kazakhstan on November 25, 2011.

WORK EXPERIENCE

DUKE CENTER FOR INTERNATIONAL DEVELOPMENT

Sanford School of Public Policy

Duke University

Visiting Assistant Professor: Fall 2010 to Present

- Taught graduate classes and executive education modules in public finance and budgeting, tax policy and administration, macroeconomics, growth and development impact evaluation and empirical research methods.
- Conducted research, advised graduate students and participants in executive education programs as a committee member for their masters’ projects or integrative exercises in the fields of tax policy, public financial management, project appraisal and tax administration.
- Contributed to administrative functions of DCID and executive education through admissions reviews, proposal preparation and budgeting and inputs for strategic planning.

- Travelled to Georgetown, Guyana (October 2013) to study the customs administration and revenue collection and computerization of customs in the Guyana Revenue Authority for DCID project on tax reform in Guyana.
- Travelled to Abuja, Nigeria (August, 2012) to deliver lectures in training programs for FIRS officials Tax Analysis and Revenue Forecasting.
- Travelled to several cities in China (May, 2012) to negotiate successfully for four training programs for Chinese provinces at Duke.
- Travelled to Cairo, Egypt (December, 2011) to deliver lectures in training programs for Ministry of Finance officials on Public Financial Management and Tax Analysis and Revenue Forecasting.
- Travelled to Astana and Almaty, Kazakhstan to negotiate new training programs for Duke University (November 2011).
- Taught (November 2011) in and provided technical guidance in a Duke program to “Build a Credible Macro-Economic Framework for Public Financial Management” for the Liberian government. Worked with officials to help them develop a framework and accompanied the Liberian officials to the IMF negotiation meetings.
- Travelled to Bangkok, Thailand (August, 2011) on behalf of DCID and the World Bank to negotiate with Bureau of Budget, Thailand on capacity building initiatives.
- Program Co-Director for training programs at Duke (2011-2015):
 - Indian Revenue Service on Corporate Income Taxation, International Taxation and Transfer Pricing, Tax Policy Analysis & Revenue Forecasting, Tax Administration and taxpayer Services and Audit and Risk Management
 - Tax Committee of Kazakhstan for Program on International Taxation
 - Chinese cities/regions of Fujian, Xian and Kunshan on Public Management, Infrastructure Planning and Service Industries Development

ANDREW YOUNG SCHOOL OF POLICY STUDIES**Georgia State University**

Graduate Research Assistant (GRA): Fall 2005 – Summer 2010

Department of Economics

SANFORD SCHOOL OF PUBLIC POLICY**Duke University**

Teaching and Research Assistant and Visiting Faculty: Summer 2007, 2008 & 2009; fall 2003 – summer (Internship) 2005

Public Finance Group

GOVERNMENT OF INDIA**Indian Revenue Service**

Customs and Excise: 1994 – 2003

- Worked for the federal government in indirect tax administration and customs at the middle management level.
- Served as divisional assistant and deputy commissioner in central excise and service tax collection, technical advisory services, administration and adjudication functions as well as assistant commissioner in customs (preventive) formations.

- Worked as deputy director (policy) in the Directorate of Revenue Intelligence in India (a unit of the Central Board of Customs and Excise) as well as the Indian Narcotics Control Bureau.

INSTITUTE OF ECONOMIC GROWTH

Joint Survey of IEG and National Aids Control Organization

New Delhi, India

Research Analyst: 1994

Designed parts of survey instrument, collected data on basis of door-to-door survey, compiled responses and entered data into database for national survey.

FEEDBACK VENTURES AND COLLABORATION SERVICES

New Delhi, India

Research Analyst (Marketing): 1993

Prepared market research proposals to identify and attract potential clients. Researched industry trends to help managers identify emerging business sectors, projects and potential collaboration partners.

AWARDS AND SCHOLARSHIPS

2008	International Students Honor Society: Phi Beta Delta, GSU Alpha Lambda chapter
2005 – 2008	Dean's Fellowship at Andrew Young School of Policy Studies, Department of Economics, Georgia State University
2004 – 2005	Joel Fleischmann Fellowship at Sanford School of Public Policy, Duke University
2003 – 2004	Graduate Arts & Sciences Fellowship, Duke University

SKILLS

Languages

Fluent written and spoken English and Hindi; fluent spoken Bengali

Software

STATA, MS-Excel; "R", MATLAB, SAS (occasional)