Master of International Development Policy (MIDP)

International Taxation Program

Duke Center for International Development

in collaboration with Duke Law School
Message from the Directors

Welcome to the International Taxation Program (ITP) at Duke University, offered as a specialization within the Master of International Development Policy (MIDP), in conjunction with the Duke Law School. MIDP is administered by the Duke Center for International Development (DCID) at the Sanford School of Public Policy.

The ITP provides participants with a unique blend of policy analysis, skill development and interdisciplinary work, all focused on tax issues in developing and emerging economies. Our objective is to train current and future leaders in all aspects of taxation—policy, law and administration. Advanced training in tax matters is more important than ever as governments must increasingly address these issues in the context of a dynamic global economy. Policy makers and administrators must design policies and practices that generate adequate revenue to support public service delivery while still fostering an enabling environment for economic growth and development.

The International Taxation Program is uniquely positioned to provide graduate-level educational opportunities that respond to these changing and challenging domestic and international environments.

Faculty: ITP faculty members are unsurpassed in background, academic training and practical experience. They have served as tax advisers throughout the world and continue to serve in such capacities. Participants have the opportunity to benefit from a unique blend of academic rigor applied to the analysis of current issues.

Academic Programs: The Master of International Development Policy has a strong interdisciplinary focus that will provide ITP Fellows with an opportunity to examine tax issues from a broad context demanded of leaders in the public and private sectors.

Academic Environment: ITP Fellows are an integral part of the Duke University community and have the option to participate in the numerous academic, policy and social opportunities and activities available at a major research university.

Commitment: The ITP faculty and staff are committed to providing the best educational opportunities possible in a mutually supportive environment.

Tax policy, legislation and administration are now international in scope and our program is designed so that students will have the opportunity to acquire the technical and leadership skills necessary to develop policies for their home countries. We invite you to examine the enclosed information, and we encourage you to contact us with questions about the program and your potential enrollment.

Graham Glenday
Professor of the Practice of Public Policy
Sanford School of Public Policy
Co-Director, ITP

Richard Schmalbeck
Simpson Thacher & Bartlett Professor
Duke University School of Law
Co-Director, ITP
The Program

The International Taxation Program (ITP) aims to provide the highest quality professional graduate education for future international leaders and managers of tax systems in countries around the world. To achieve this, the ITP provides an integrated program across the three key areas of taxation: policy, administration and legislation. Leaders in taxation—whether in ministries of finance and planning, regional and local governments, line ministries, or revenue agencies administering taxes—need to be proficient in these three areas of taxation. The program recognizes the diversity of economic and social development situations in the design and administration of taxes, with a major focus on the comparative analysis of international experiences. ITP Fellows are provided with the depth and breadth of skills and knowledge to design and manage tax systems in a changing global environment.

The ITP faculty members have a strong mix of academic and professional experience in international taxation. They have been involved in a wide range of public sector reforms covering tax policy, legislation and administrative reforms in income, sales, value-added, property and natural resource taxes as well as on fiscal policy, budgeting, financial administration and fiscal decentralization. This practical experience enhances the relevance of their teaching and research, providing ITP Fellows with the theoretical underpinnings and best practices of tax systems from around the world. Several members of the ITP faculty taught in the International Tax Program when it was based at Harvard University, while former Harvard ITP directors and faculty continue to be guest lecturers in the Duke ITP.

The ITP is offered in collaboration with the Duke Law School as a specialization within the Master of International Development Policy (MIDP). The MIDP offers graduate education in the theory and practice of development policy to mid-career professionals, many of whom come from governments in developing and emerging economies. DCID also houses the Duke Public Finance Group, a group of faculty who specialize in executive education, research and advising in the areas of international public finance and taxation. Duke Law School provides legal education in a wide range of taxation, trade and finance areas, both within the United States and internationally. The combination of the Sanford School and Duke Law School provides an ideal home for the ITP to provide professional graduate education in international taxation.

The ITP invites officials and other professionals involved in fiscal and tax policy, tax administration, tax law in ministries of finance and planning, regional and local governments, line departments, revenue departments, authorities and agencies and other professionals involved in the design, analysis, forecasting and administration of taxes, to apply to the program. ITP fellows are educated to rise to top-level positions in tax policy and administration.
Program Structure

There are two degree options within the ITP: one-year or two-year Master of International Development Policy. Please refer to the back cover for information on how to apply. Please visit dcid.sanford.duke.edu for additional general information on support services and application, selection and admission procedures.

The program’s core curriculum consists of seven courses in tax policy, administration and legislation along with the economic and analytical methods required to analyze and forecast tax revenues. Fellows are also required to complete two additional courses covering policy analysis and economic analysis of development, and a master’s project. In addition, a range of elective courses is available depending on a Fellow’s specific area of interest.

One-year Master of International Development Policy

The one-year Master of International Development Policy specializing in International Taxation is available to candidates who have completed at least one year of graduate studies prior to admission, including courses in economics, and who have at least five years of tax-related work experience.

This option requires the completion of 30 credits. The one-year option begins in July with two intensive, concurrent, six-week courses during Duke University’s summer session, which provide a solid, academic foundation for the subsequent core courses in the fall and spring semesters. The courses cover the economic and analytical principles required for the analysis and formulation of public finance. In addition, seminars are held to provide an introduction to tax policy and legislation in the United States as well as emerging public sector policy and administration issues. Guest lecturers, both academics and tax practitioners, teach in the regular courses as well as offer special seminars on current and emerging taxation issues and innovations. (See Box 1 below.)

During the fall semester, ITP Fellows will begin work on a Master’s Project proposal. They will continue to work on the Master's Project during the spring semester and complete it in time for graduation in mid-May.

Course Requirements Box 1

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<thead>
<tr>
<th>Semester</th>
<th>One-year Master's Degree, MIDP/ITP (30 credits)</th>
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<tbody>
<tr>
<td>Summer</td>
<td>Economic Principles for Public Finance (3)</td>
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<td></td>
<td>Analytical Methods for Public Finance (3)</td>
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<tr>
<td>Fall</td>
<td>Public Finance in Developing and Emerging Economies (3)</td>
</tr>
<tr>
<td></td>
<td>Sales Tax /VAT Law (2)</td>
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<tr>
<td></td>
<td>Economic Growth and Development (3)</td>
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<td></td>
<td>Policy Analysis for Development (3)</td>
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<td></td>
<td>Master’s Project (1)</td>
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<tr>
<td>Spring</td>
<td>Comparative Tax Policy (3)</td>
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<td></td>
<td>Comparative Tax Administration (3)</td>
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<tr>
<td></td>
<td>Federal Income Tax Law (4)</td>
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<td>Master’s Project (2)</td>
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Numbers in parentheses indicate course credit value.
Two-year Master of International Development Policy

The two-year Master of International Development Policy specializing in International Taxation is available to candidates who have completed an undergraduate degree and have at least five years of tax-related work experience. This degree option requires completion of 48 credits. During the first year, Fellows in this degree option will take core courses on public finance in developing and emerging economies, comparative tax administration, policy analysis, economic foundations, empirical analysis, economic analysis of development, as well as elective courses as appropriate. During the second year, Fellows will take core courses on United States federal income tax law, comparative tax policy, and VAT and sales tax law, along with elective courses in their field of interest. The Master’s Project is also completed during this year. (See Course Requirements Box 2.)

Depending upon a Fellow’s prior academic record, work experience and special interests, some of these core courses may be taken in the first year to allow specialized electives to be taken in the second year. For example, Federal Income Tax Law could be taken in the first year, followed by International Tax Law in the second. In addition, Fellows may choose to take the Tax Analysis and Revenue Forecasting Executive Program at an additional cost. During the summer between the first and second year, Fellows work as interns in public-sector organizations that can expose them to further professional taxation and financial management or related experiences. This internship requirement may also be satisfied through a directed research project or teaching assistantship in the area of taxation.

All Fellows pursuing a master’s degree in either the one- or two-year program are required to complete a Master’s Project related to ITP issues, and publicly present it to the DCID community during their final semester of study.

### Course Requirements Box 2

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<tr>
<th>Semester</th>
<th>Two-year Master’s Degree, MIP/ITP (48 credits)</th>
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| **Fall** | *Public Finance in Developing and Emerging Economies (3)*  
*Economic Foundations for Development (3)*  
*Policy Analysis for Development (3)*  
*Empirical Analysis for Economic Development (3)* |
| **Spring** | *Applied Development Economics (3)*  
*Comparative Tax Administration (3)*  
*Electives (6)* |
| **Summer** | *Internship, directed research project, or teaching assistantship*  
*Tax Analysis and Revenue Forecasting Program (6) (optional)* |
| **Fall** | *Sales Tax/VAT Law (2)*  
*Electives (9)*  
*Master’s Project (1)* |
| **Spring** | *Comparative Tax Policy (3)*  
*Federal Income Tax Law (4)*  
*Elective (3)*  
*Master’s Project (2)* |

Numbers in parentheses indicate course credit value.
Core Courses

Summer Courses

ECONOMIC PRINCIPLES FOR PUBLIC FINANCE examines the principles of micro- and macroeconomics required for analyzing and forecasting taxes and public financial management. The microeconomic component covers basic market principles, with a focus on the applied welfare economics necessary for public financial analysis. The macroeconomic component covers national accounting aggregates and input-output structures of an economy, and the relationships between savings, investment, growth and the external balances.

ANALYTICAL METHODS FOR PUBLIC FINANCE covers the quantitative analytical methods and tools required for public financial analysis, revenue forecasting and statistical analysis. Modeling and statistical methods are studied to assist in analyzing and forecasting growth in the economy, expenditure and revenues, and the distributional impacts of revenues and expenditures, including the building of databases for, and the use of, micro-simulation models.

Other Core Courses

POLICY ANALYSIS FOR DEVELOPMENT provides an introduction to policy analysis for international development, developing skills on how to understand the development policy environment; how to use technical tools for policy analysis and implementation, including cost-benefit and decision analysis; and how to effectively communicate practical policy advice to decision-makers. Emphasis is put on case studies and specific policy problems of interest to Fellows.

ECONOMIC FOUNDATIONS FOR DEVELOPMENT provides an overview of microeconomic and macroeconomic principles related to development. The course objective is to provide analytical tools for studying economic policies and problems in developing countries. Real world applications of economic theory with relevance to developing countries are stressed.

APPLIED DEVELOPMENT ECONOMICS provides a survey of economic growth and development economics. It examines the variation in growth, income distribution and development performance across countries and covers such topics as institutions; governance and corruption; agriculture, trade and industrial policy; health and education in development; environment and sustainable development; globalization and issues related to investment and fiscal policy, foreign aid, debt relief and the financial crises.

EMPIRICAL ANALYSIS FOR ECONOMIC DEVELOPMENT provides the statistical tools to analyze policy alternatives and impacts related to economic and social development and public policy. The course includes a review of basic statistics and the analytical application to policy issues relevant to developing and emerging economies, in the context of economic development and growth. The course covers descriptive statistics and regression analysis with single and multiple predictors, including categorical variables with interaction terms.

PUBLIC FINANCE IN DEVELOPING AND EMERGING ECONOMIES covers the theory, policy and practice of public finance. It examines the economic roles and rationale for government, and potential methods of financing government. The nature of fiscal policy and its relationship to macroeconomic policy is examined, including issues of foreign aid, debt financing and inflation. The course analyzes approaches to pricing, financing and evaluating public sector outputs such as transport, water and education, and analyzes trade, consumption, income and natural resources taxes considering their economic efficiency, administrative costs and distributional impacts.
Elective Courses

Depending upon the degree program chosen and the course prerequisites required, ITP Fellows can select elective courses from a wide range of options across Duke University and at UNC-Chapel Hill, such as the following:

Courses in Taxation
Corporate Taxation (Duke Law School)
Partnership Taxation (Duke Law School)
Estate and Gift Taxation (Duke Law School)
Exempt Organizations (Duke Law School)
International Taxation (Duke Law School)
*UNC School of Law offers a similar range of courses
Taxation and Global Management Decisions (Fuqua Business School)
Taxes in Finance (UNC Business School)
Tax Strategy (UNC Business School)

Courses in International Investment and Trade
Macroeconomics of the Public Sector (Sanford School of Public Policy)
Macroeconomic Policy and International Finance (Sanford School of Public Policy)
International Trade and Policy (Sanford School of Public Policy)
International Business Transactions and International Trade Law (Duke Law School)
Global Capital Markets (Duke Department of Economics)
Globalization and Comparative Development (Duke Department of Sociology)
Financial Markets and Investment (Duke Department of Economics)
International Trade (Duke Department of Economics)

Courses in Public Finance and Management
Fiscal Decentralization and Local Government Finance (Sanford School of Public Policy)
Evaluation of Public Expenditures (Sanford School of Public Policy/Economics)
Public Budgeting and Financial Management (Sanford School of Public Policy)
Design and Analysis of Public Private Partnerships (Sanford School of Public Policy)
Statistics and Data Analysis for Policy Makers (Sanford School of Public Policy)
Strategic Management of Policy Change (Sanford School of Public Policy)
Introduction to Econometrics (Duke Department of Economics)
Institutional Design for Sustainable Development (Sanford School of Public Policy)
Managing the Project Cycle (Sanford School of Public Policy)
Capacity Development (Sanford School of Public Policy)
Resource and Environmental Economics (Sanford School of Public Policy/Economics)
Public Economics (Duke Department of Economics)
Financial Accounting (Duke Department of Economics)
Corporate Finance (Duke Department of Economics/Fuqua Business School)

MIDP mini-seminars are offered in a range of topics, including Leadership, Privatization, Pension Reform, Land Management and Poverty Reduction Strategies.

COMPARATIVE TAX POLICY investigates in detail the design and policy options in the major taxes on consumption and income, comparing these taxes across countries. The impacts of these tax designs on revenues, economic efficiency, administrative and compliance costs and income distributions are considered. The course reviews the principles of taxation, including those used in allocating taxes to the multiple levels of government in the context of decentralization and across states in common markets or
federal systems. In the area of consumption taxes, the course focuses in detail on value-added taxes and general goods and service taxes. For income taxes, detailed design features covered include capital gains, employment benefits, inflation indexation, tax integration, transfer pricing and tax incentives. For all taxes, issues of the treatment of small businesses and the informal sectors are featured.

**COMPARATIVE TAX ADMINISTRATION** reviews modern approaches to tax administration for both border and domestic taxes, and compares approaches across countries. The course covers all the major functions of tax administration, considering legal, technical and managerial issues. The trends in tax administration toward a greater degree of self-assessment, and toward functional and client-oriented organization are themes throughout the course. In addition, new trends and techniques are highlighted, including computerization and e-governance, the design of risk-weighted random audit selection, and valuation and transfer pricing issues. The organization of tax administration is a core issue, including the use of revenue authorities and the legal frameworks underpinning tax administration and organization. Finally, tax reform experiences are reviewed, including planning and change management.

**FEDERAL INCOME TAX LAW** provides an introduction to United States federal income taxation, with emphasis on the determination of income subject to taxation, deductions in computing taxable income, the proper time period for reporting income and deductions and the proper person on which to impose the tax. The course uses a case-study approach to examine tax legislation. It exposes Fellows to the detailed development of a tax system subject to extensive legal review and challenge.

**SALES AND VALUE ADDED TAX LAW** covers the legal frameworks and detailed technical issues related to VAT and sales tax systems. Comparisons are drawn between the VAT and sales taxes, and between the tax legislation provisions used in various countries. Aside from the basic tax structures, the course also highlights innovations in VATs and the treatment of special sectors such as the real property, financial, agriculture and public interest sectors. Approaches for dealing with the application of VATs and sales taxes in the context of federations and common markets are also considered.

**ITP Faculty**

ITP faculty members have extensive academic and professional experience in international taxation. They teach graduate courses and executive education programs, conduct research and publish regularly in all areas of public finance, budgeting and financial management, fiscal decentralization, tax analysis and policy, revenue forecasting, tax administration and tax law. The faculty members also have extensive experience as short-term advisors, long-term resident advisors and government officials in a wide range of public financial management reforms in more than 30 countries.

This experience has ranged from coordinating tax modernization programs in Malawi and Kenya to directing technical assistance and advising on tax reforms in Russia and Eastern Europe. Additionally, ITP faculty have assisted with designing and implementing fiscal decentralization reforms, including property taxation, in Indonesia, Cambodia, Malawi, Tanzania and Russia, and designed tax reform strategies for the Dominican Republic, Nepal, Afghanistan and Turkey. They have also developed and implemented budget and financial management reforms in India and Kenya, and provided assistance on macro-economic fiscal policy in the Middle East and Eastern Europe. The faculty members have experience in the design, analysis and administration of the major tax types such as the income or value-added tax as well as trade, mining and property taxes.
ITP Co-Directors

Graham Glenday (PhD, Harvard University): Professor of the Practice of Public Policy

Richard L. Schmalbeck (JD, University of Chicago Law School): Simpson Thacher & Bartlett Professor at Duke University Law School

ITP Faculty

Peter Barnes (JD, Yale Law School): Senior Fellow and Senior Lecturing Fellow at Duke University Law School

Sandeep Bhattacharya (PhD, Georgia State University): Visiting Assistant Professor

Robert Conrad (PhD, University of Wisconsin): Associate Professor of Public Policy and Economics

DNS Dhakal (PhD, Colorado School of Mines): Senior Fellow, Duke Center for International Development

Fernando Fernholz (PhD, Boston University): Associate Professor of the Practice of Public Policy

Richard Hemming (PhD, University of Stirling): Visiting Professor of the Practice of Public Policy

Roy Kelly (PhD, Harvard University): Professor of the Practice of Public Policy

Corinne Krupp, Director of Graduate Studies, MIDP (PhD, University of Pennsylvania): Associate Professor of the Practice of Public Policy

Gangadhar Prasad (GP) Shukla (PhD, Harvard University): Professor of the Practice of Public Policy

Rubi Sugana (MIDP, Duke University; MPA/ITP, Harvard University): Associate in Research

Joseph Tham (EdD, Harvard University): Visiting Associate Professor of Public Policy

Lawrence A. Zelenak (JD, Harvard University): Pamela B. Gann Professor of Law, Duke University Law School

Senior Advisors and Guest Lecturers

ITP draws upon an outstanding set of senior advisors and guest lecturers. These include former directors of the Harvard ITP, leading academics and professionals with wide international experience in tax reform, policy, administration and law, and public financial management.

Richard Bird (PhD, Columbia University): Professor Emeritus of Economics, Joseph L. Rotman School of Management, University of Toronto

Peter Byrne (JD, Harvard Law School): Adjunct Professor, Georgetown University Law Center

Malcolm Gillis (PhD, University of Illinois): President Emeritus and University Professor and Ervin Kenneth Zingler Professor of Economics, Rice University

Glenn P. Jenkins (PhD, University of Chicago): Professor of Economics, Queens University and Professor of Economics, Eastern Mediterranean University, North Cyprus

Officials from the IMF, World Bank and Inter-American Development Bank involved in fiscal policy and tax administration, and current and former tax administrators from the US Internal Revenue Service and the NC Department of Revenue are also guest lecturers.
Personalized Services

The close-knit nature of our program allows our dedicated staff to provide services that meet Fellows’ needs, including assistance on arrival, while settling in and throughout the program; guidance on writing and communication; academic mentoring; and professional development opportunities.

Summer Internships

Internships for ITP fellows are a mandatory and fulfilling core component of the two-year degree program. Internships allow fellows to put theory and class discussions into practice. They may also help with identifying a topic for completion of the Master’s Project. The personal and professional contacts established often develop into long-term professional relationships or follow-up assignments. This internship requirement may also be satisfied through the conduct of a directed research project or teaching assistantship in an area of taxation.

Washington, DC Trip

Each year, we organize a three-day trip to Washington, DC, where Fellows spend two days meeting with government officials, researchers and staff of various non-governmental organizations and international agencies who work in the development sector. In addition to small and large group meetings, Fellows also take advantage of this trip to arrange their own informational meetings with specific organizations that are relevant to their professional interests and goals. ITP Fellows have opportunities to meet with officials involved in tax reforms at the central and local level and fiscal adjustment programs.

Writing and Communication

Fellows are supported in the development of their communication skills through “in-house” training in writing and presentation techniques. Short workshops and lectures are integrated into the core curriculum and personalized feedback and support are provided.

Faculty Advisors

ITP Fellows are assigned to an academic advisor in the ITP faculty. Additionally, all MIDP faculty members are available to serve as principal advisors and committee members for Master’s Projects and to answer questions regarding courses of study, professional careers and development issues.
The DCID Community

The Duke Center for International Development (DCID) faculty members have expertise in a variety of academic disciplines, including economics, environmental studies, law, political science, public policy, management and international relations. The faculty’s training, research and consulting experience encompasses a broad range of development policy issues that most recently include tax reform in developing and emerging economies, public budgeting, decentralization and local government development.

Two modern buildings feature large common areas and numerous alcoves that encourage Fellows and faculty to gather for informal discussions. The buildings also offer free wireless Internet access, networked computer laboratories with personal computers and printers for student use, and sophisticated audio-video technology resources for multimedia instruction and presentations.

Professors and staff at DCID and the Sanford School have offices in the buildings, providing easy access for students. Dozens of leaders from around the world also visit the Sanford School each year, and Fellows may find themselves at lunch with a foreign ambassador, in a discussion group with a world leader or in a classroom with a leading journalist. The Sanford School also sponsors colloquia and conferences that engage students, faculty and alumni in ongoing international development and public policy discussions.

Executive Education

In addition to MIDP, DCID oversees executive education dedicated to sustainable development and international public finance issues. These programs take place on-campus and overseas. The on-campus programs include Project Appraisal and Risk Management, Tax Analysis and Revenue Forecasting, Fiscal Decentralization and Local Government Financial Management, Budgeting and Financial Management in the Public Sector and Transfer Pricing: Policy and Practice. For more information, visit dcid.sanford.duke.edu/executive-education.

Living at Duke

Duke has highly selective and internationally recognized schools of undergraduate and graduate education, and particularly notable Schools of Public Policy, Environmental Studies, Law, Medicine, Engineering and Business. In recent years, Duke has been ranked consistently among the top ten colleges and universities in the United States. The Duke University campus, located in Durham, North Carolina, is set in the midst of the 7,700-acre Duke Forest. Durham residents enjoy many of the resources and cultural amenities of larger cities without the disadvantages of noise, traffic, pollution or a high cost of living. A moderate climate also allows outdoor recreation all year long.
Admissions and Financial Aid

For details on the ITP program, please see the ITP website: dcid.sanford.duke.edu/academics/international-taxation-program.

For information concerning the Oliver Oldman Scholarship and other sources of financial assistance, please see: dcid.sanford.duke.edu/admissions/midp-tuition-scholarships.

All candidates must apply online. An electronic application form is accessible at: dcid.sanford.duke.edu/apply.

Application Deadline

The deadline for application to the fall semester is January 5. Late applications will be considered on a space available basis.

For questions regarding the application process, please call +1 919-613-9281 or send an email to midpinfo@duke.edu.

Partnership with Governments and Donor Agencies

ITP is interested in establishing partnership programs with government and/or donor agencies that are interested in creating sustainable funding programs for the professional education of officers involved in taxation policy of a country. To that end, financial assistance will be made available in the form of partial tuition waivers to a limited number of ITP Fellows from a country. Interested governments or donor agencies should contact the program at midpinfo@duke.edu or +1 919-613-9281.

Scholarships for Individual Applicants

Applicants to the International Taxation Program with no or only partial funding from an employer or donor agency can apply for funding under the Oliver Oldman Scholarships.

For details visit: dcid.sanford.duke.edu/admissions/midp-tuition-scholarships.