

RICHARD HIGHFIELD—CV (March 2007)

Name: Richard Francis Highfield

Address: OECD Centre for Tax Policy and Administration
2, rue Andre Pascal
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France

Current Position: Head, Tax Administration and Consumption Taxes Division
OECD Centre for Tax Policy and Administration
Paris, FRANCE

Educational Qualifications: Bachelor of Commerce (Accounting Major)*
University of New South Wales
Sydney, Australia

* University Prize in Taxation Law and Practice.

Professional Positions Held: Current OECD position (2003-to present, 4 years)¹

Senior Tax Administration Advisor, IMF Fiscal Affairs Department,
Washington, USA (1999-2003, 3½ years)

Senior Tax Administration Advisor to the Russian Ministry of Taxation,
IMF Fiscal Affairs Department, Moscow, Russian Federation (1997-99,
2 years)

Second Commissioner of Taxation, Australian Taxation Office, Canberra
(1993-97, 4½ years)

First Assistant Commissioner (Revenue Collection), Australian Taxation
Office, Canberra (1990-93, 3 years)

First and Senior Assistant Commissioner (Compliance), Australian
Taxation Office, Canberra (1987-90, 3 years)

Assistant Commissioner (Self Assessment Project) (1985-87, 2 years)

Various other ATO positions (17 years)

¹ I intend to stand down from this position from May 2007 but will continue working for the OECD as a Senior Advisor in a part-time capacity.

Summary of experience

and expertise:

- International tax administration experience, including preparation of best practice materials (e.g. covering tax audits, tax debt collection, compliance measurement, administrative burden reduction, pre-filled tax returns, VAT abuse, use of electronic services), comparative information on the operations of country tax systems, and direct technical assistance involving consultations with the highest levels of government.
- Formulation of tax policy advice related to the administrability of country tax systems.
- Comparative analysis of international tax administration arrangements.
- Executive management within the Australian Taxation Office as Second Commissioner and Head of Revenue Collection Program.
- Representation at Parliamentary Committees (e.g. Senate Estimates and Joint Public Accounts Committee), and Ministerial consultations on taxation matters.
- Design of tax administration reform programs (e.g. Self- Assessment, Tax File Number System, and Prescribed Payments System)
- Project management—ATO's large scale tax system modernization programs and introduction of self-assessment system.
- Liaison/ consultation between industry bodies & national tax bodies.

Countries of direct

Work Expertise:

Australia (28 years), Russian Federation (2+ years), Albania, Bulgaria, China, Egypt, Turkey, Philippines, Pakistan, Poland, Romania, Serbia, Slovakia and all 30 member countries of the OECD.

Other training:

Australian Public Service and Merit Commission—Senior Executive Development Program (1993).

Various in-house ATO tax administration-related courses.

Executive Management Development Program—CATA (1984).

Recent publications

/ articles:

Primary author of numerous OECD publications and reports on best practice features of tax administration systems and comparative analysis reports.

Pre-populated Income Tax Returns: The Next “Big Thing” in Reform of the Administration of Australia’s Personal Income Tax System (ATAX, April 2006)

Pre-populated Tax Return Systems—A Major Development in Income Tax Administration (Tax Notes International, June 2006)

Getting Organized to Collect Taxes: Recent Developments in UK Revenue Administration (Tax Notes International, May 2004).

Tax Administration for Russia (Richard Highfield and Katherine Baer, IMF Fiscal Affairs Department, Conference on Post-Election Strategy, Moscow, April 5-7, 2000).