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**Education:** University of Western Ontario, Canada, Economics, M.A. (1968), Ph.D. (1972).

National Taiwan University, Taiwan, Economics, B.A. (1962), M.A. (1965).

**Fields:** Tax Policy and Tax Analysis, Investment Appraisal, Economic Development

**Work Experience:**

**2001 to Present:**

**Senior Fellow**, John Deutsch Institute International, Queen's University, Kingston, Ontario, Canada (March 2001 to February 2011).

**Consultant and President**, CYGP Analytics Inc., Ottawa, Canada, (October 2002 to Present).

**National Science Council Visiting Professor**, National Chiao Tung University, Taiwan, (September 2004 to February 2005).

**April 1996 to December 2000:**

**Research Fellow**, International Tax Program, Harvard University, Cambridge; and  
**Senior Fellow**, International Institute for Advanced Studies, Cambridge.

**Nov. 1971 to March 1996:**

**Chief**, Financial Institutions, Environment, and Economic Analysis, Tax Policy Branch, Department of Finance, Federal Government of Canada (July 1982 to March 1996).

**Sr. Analyst and then Manager**, Program and Project Evaluation Branch, Department of Regional Economic Expansion, Federal Government of Canada (Jan. 1975 to June 1982).

**Sr. Analyst**, Federal Department of Indian and Northern Affairs (November 1971 to December 1974).

**July 1965 to August 1967:**

**Chairman and Associate Professor**, Department of Accounting and Statistics, Tamsui Institute of Business Administration, Taipei (October 1966 to July 1967); and **Economist**, Council for International Economic Corporation and Development, Executive Yuan, Taipei (July 1965 to August 1967).

**Published Books:**

Taxation and Economic Development in Taiwan, (with G.P. Jenkins and K.N. Sun), Cambridge, Massachusetts: Harvard University Press, (2003).

**Published Articles and Research Papers:**

1. “The Pros and Cons of Taiwan's Wheat Imports”, *Industry of Free China*, Vol. 27, No. 3, Taiwan, (in Mandarin, March 1967).
2. “A Two-Sector Growth Model with an Intermediate Product in an Open Economy”, Doctoral Dissertation, University of Western Ontario, London, Canada, (April 1972).
3. “The Application of an Optimizing Model for Economic Development to Problems of Economic Planning in Northern Canada”, published by Federal Dept. of Indian and Northern Affairs, (October 1972).
4. “A Study of Income Distribution in the MacKenzie District of Northern Canada”, published by Federal Dept. of Indian and Northern Affairs, (November 1972).
5. “A Two-Sector Growth Model with an Intermediate Product”, *Southern Economic Journal*, Vol. XL, No. 3, U.S.A., (January 1974).
6. “A Study of Migration Behaviour in the MacKenzie District of Northern Canada”, (with C.M. Lu), published by Federal Dept. of Indian and Northern Affairs, (May 1975).
7. “The Effect of Education on the Earnings of Indian, Eskimo, Metis and White Workers in the Mackenzie District of Northern Canada”, *Economic Development and Cultural Change*, Vol. 24, No. 2, U.S.A., (January 1976).
8. “Intermediate Products and the Two-Sector Growth Model in an Open Economy”, *Economic Record*, Australia, (March 1977).
9. “On Measuring the Social Opportunity Cost of Permanent and Temporary Employment”, (with G.P.Jenkins), *Canadian Journal of Economics*, Vol. XI, No. 2, (May 1978).
10. “A Conceptual Framework for the Economic Evaluation of Industrial Projects”, *Economics Essays*, Vol. VIII, National Taiwan University, Taiwan, (November 1978).
11. “On Measuring the Social Opportunity Cost of Permanent and Temporary Employment: A Reply”, (with G.P. Jenkins), *Canadian Journal of Economics*, Vol. XIV, No. 4, (November 1981).

12. “On Measuring the Social Opportunity Cost of Foreign Exchange”, (with G.P. Jenkins), *Canadian Journal of Economics*, Vol. XVIII, No.2, (May 1985); reprinted in *Cost Benefit Analysis*, edited by A.C. Harberger and G.P. Jenkins, (Edward Elgar Publishers, Ltd., U.K., 2002).
13. “On Measuring the Economic Subsidies of Export Sales Financing”, (with A. Jelliss), *Economic Development and Cultural Change*, Vol. 35, No. 4, U.S.A., (July 1987).
14. “A Comparison of Tax Structures between Taiwan and OECD Countries”, *Industry of Free China*, Vol. 69, No. 3, Taiwan, (in Mandarin, March 1988).
15. “Evaluating the Demand Effects of Alternative Excise Tax Structures for Alcoholic Beverages”, Department of Finance Canada, (unpublished manuscript, April 1988).
16. “Measuring the Non-Neutralities of Sales and Excise Taxes in Canada”, (with T. McGirr and S.N. Poddar), *Canadian Tax Journal*, Vol. 36, No. 3, (May/June 1988).
17. “Considerations for the Tax Mix”, (with B.Hamilton and S.N.Poddar), *Osgoode Hall Law Journal*, Vol. 26, No. 2, Canada, (summer 1988).
18. “The Goods and Services Tax: A General Equilibrium Analysis”, (with B. Hamilton), *Department of Finance Canada Working Paper* No. 89-3, (1989).
19. “The Long-term Effect of the Canadian-US Free Trade Agreement on the Canadian Economy”, edited by R.C. Lao and P.C. Lee, *An Evaluation of the US-Canada Free Trade Agreement*, report prepared for Council for Economic Planning and Development, Executive Yuan, Taiwan, (in Mandarin, May 1990).
20. “The Canadian Federal Sales Tax Reform and its Economic Impact”, *Industry of Free China*, Vol. 74, No. 5, Taiwan, (in Mandarin, November 1990).
21. “An Evaluation of Exploration Tax Credit”, (with S.Clark), *Department of Finance Canada Working Paper* No. 91-1, (1991).
22. “Reforming the Canadian Sales Tax System: A Regional General Equilibrium Analysis”, (with B.Hamilton), *Canadian Tax Journal*, (January/February 1991).
23. “Estimating Revenue from the Canadian Goods and Services Tax”, paper presented at the *46th Annual FTA Conference on Revenue Estimating and Tax Research* in Cincinnati, Ohio, (October 1991).
24. “A Revenue Simulation Model for the Indirect Tax System in Puerto Rico”, (with L. Rosenberg), paper prepared for Department of the Treasury, Puerto Rico, (February 1994).

25. “A Revenue Simulation Model for the General Sales Tax System in Sri Lanka”, (with M. Jayawardena), paper prepared for Harvard Institute for International Development and the Government of Sri Lanka, (July 1994).
26. “Taxation of Rice Export in Guyana: Viability and Alternatives”, (with G.P. Shukla), paper prepared for Harvard Institute for International Development and Inter-American Development Bank, (December 1996).
27. “Evaluating the Social Cost of Job Creation”, *Canadian Journal of Program Evaluation*, Special Issue, ISSN 0834-1516, (May 1997).
28. “Which Policies are Important for Industrialization: the Case of Taiwan”, (with G.P. Jenkins), *Harvard University Development Discussion Paper* No. 594, (July 1997), and the paper was also presented at the *Congress of the International Institute for Public Finance* in Kyoto, Japan (1997).
29. “Andean Highway Passes Program: Financial and Economic Appraisal”, (with G.P. Jenkins), report prepared for Inter-American Development Bank as a subcontract to Louis Berger International, Inc., Washington DC, (June 1998).
30. “Buenos Aires – Colonia Bridge Project: Financial and Economic Appraisal”, (with G.P. Jenkins), report prepared for Comision Binacional Puente Buenos Aires Colonia and the World Bank, Washington DC, (July 1998).
31. “Estimation of the National Parameters for Economic Cost-Benefit Analysis for the Philippines”, (with G.P. Jenkins), *Harvard University Development Discussion Paper, Taxation Research Series*, No. 653, Harvard University (September 1998).
32. “Tax Revenue Estimation in Ghana”, (with R. Bajrachaya), paper prepared for Sigma One Corporation, North Carolina and the Government of Ghana (the US Aid project), (February 2000).
33. “A VAT Revenue Simulation Model for Tax Reform in Developing Countries”, (with G.P. Jenkins), *World Development*, Vol. 28, No. 4, U.S.A., (April 2000).
34. “Promoting Export-Oriented Foreign Direct Investment in Developing Countries: Tax and Customs Issues”, (with G.P. Jenkins), *Harvard Institute for International Development CAER II Discussion Paper* No. 65, (May 2000).
35. “Tax Analysis and Revenue Forecasting – Issues and Techniques”, (with G.P. Jenkins and G.P. Shukla), *Manual* prepared for Harvard Institute for International Development, and Harvard International Tax Program, (June 2000).
36. “On Sustainable Development of an Agricultural Economy: the Case of Guyana”, (with G.P. Shukla), *Harvard University Discussion Paper* No. 765, (June 2000).

37. “Estimation of Tax Revenue and Tax Capacity in People’s Republic of China”, paper prepared for Deloitte Touche Tohmatsu Emerging Markets Group Ltd., Washington DC (the World Bank project), (July 2000).
38. “Information, Corruption, and Measures for the Promotion of Manufactured Exports”, (with G.P. Jenkins), paper presented at *the Tenth Annual Villa Colombella Group Conference*, Paris, (September 4-7, 2002); reprinted in *The Economics of Transparency in Politics*, edited by A. Breton, G. Galeotti, P. Salmon and R. Wintrobe, (Hampshire: Ashgate Publishing Limited, England, 2007).
39. “The Economic Cost of Foreign Exchange for South Africa”, (with A. C. Harberger, G.P. Jenkins and M.B. Mphahlele), *South African Journal of Economics*, (June 2003).
40. “The Economic Opportunity Cost of Capital for South Africa”, (with G.P. Jenkins and M.B. Mphahlele), *South African Journal of Economics*, (September 2003).
41. “Fiscal Adjustment for Sustainable Growth in the Dominican Republic”, (with H. Guiliani Cury, G.P. Jenkins), report prepared for the Government of Dominican Republic and Inter-American Development Bank, Washington DC, (March 2004).
42. *Integrated Investment Appraisal: Concepts and Practice*, (with M.B. El-Hifnawi, G.P. Jenkins, A. Klevchuk, and V. Korman), *Manual* prepared for the Government of South Africa, (2004).
43. “Tax Expenditures in the Dominican Republic”, (with G.P. Jenkins), paper prepared for the Government of the Dominican Republic, (July 2004).
44. “An Operational Guide to the Estimation of the Economic Opportunity Cost of Labor in South African”, (with H.A. Bicak, G.P. Jenkins, and M.B Mphahlele), *South African Journal of Economics*, (December 2004).
45. “Canadian Regulatory Analysis Guide”, (with G.P. Jenkins), paper prepared prepared for Privy Council Office, Government of Canada, (March 2006).
46. “PIT Policy option Analysis: Projections of Revenue and Incidence”, (with A. Klevchuk), paper prepared for the Government of Vietnam and UNDP, (April 2006).
47. “Is the Value added Tax Naturally Progressive?”, (with G.P. Jenkins, and H. Jenkins), paper presented at the *Canadian Economics Association 40<sup>th</sup> Annual Meetings*, Montreal, (May 2006).
48. “Evaluation of the Benefits of Transnational Transportation Projects”, (with G.P. Jenkins), *Journal of Applied Economics*, Vol. IX, No. 1, Argentina, (May 2006).
49. “Fiscal Adjustment for Sustainable Growth in Belize”, (with G.P. Jenkins), paper prepared for Inter-American Development Bank, Economic and Sector Study Series, RE2-06-020, (September 2006).

50. “Diagnosis of Indirect Taxes and the Taxation of International Trade in the Dominican Republic”, (with G.P. Jenkins and A. Klevchuk), paper prepared for the Government of the Dominican Republic, (February 2007).
51. “Cost-Benefit Analysis Case Study on Regulations to Lower the Level of Sulphur in Gasoline”, (with G.P. Jenkins and Aygul Ozbaflı), paper prepared for Treasury Board, Government of Canada, (March 2007).
52. “Evaluating the Relative Impact of Fiscal Incentives and Trade Policies on the Returns to Manufacturing in Taiwan, 1955-1995”, (with G.P. Jenkins), *Asian Economic Journal*, (March 2007).