

Call for Papers

Sino-Japan-Korea Symposium on Real Property Tax Systems

School of Public Finance and Taxation

Center for China Fiscal Development

Central University of Finance and Economics (CUFE)

Property tax has been one of the several major taxes in the fiscal systems of most developed countries. Many developing countries and transitional economies have also levied this tax, and some of those countries that have not yet adopted this tax are considering introducing it, such as China.

Although real property tax is typically administered by local governments, the tax system varies across federal countries and unitary countries. In a more decentralized system, localities have more authorities in setting the tax base and tax rate. Examples of this type include US, Canada, and Australia.

East Asian countries have a long history of feudal society, and a more centralized tradition was embedded in the real property tax system. The tax base and tax rate are usually set by the central government leaving local governments limited authorities to change. Despite that, this tax is still an important source of revenue for localities. Thus, it will be important to generalize the rules in real property tax systems across different types of countries.

The Sino-Japan-Korea Symposium on Real Property Tax Systems to be held in November 2019 in Beijing will focus on the experience and lessons in China, Japan and Korea. The three countries in East Asia have many similarities in history and

culture. The generalized rules will add to the current literature in real property tax systems.

Potential topics may include but are not limited to: The design and performance of real property tax, assessment/enforcement and reforms/prospects in China, Japan and Korea. Both theoretical and empirical research from the academia are welcomed. Practitioners in governments, institutions and consulting companies are also welcomed to present their research. The symposium is planned to have three sessions with each session focusing on one country from the perspectives including tax policy, tax enforcement and future reforms. The program committee would be happy to edit and publish a conference proceeding with an academic publisher.

Conference Chairs

Haitao Ma, Central University of Finance and Economics

Yilin Hou, Syracuse University

Program Chairs

Qiang Ren, Central University of Finance and Economics

Zhi Liu, Peking University-Lincoln Institute Center for Urban Development and Land Policy

Program Committee

Yanfeng Bai, Central University of Finance and Economics

Qiang Ren, Central University of Finance and Economics

Yang He, Central University of Finance and Economics

Sheng Li, Central University of Finance and Economics

Lei Shao, Central University of Finance and Economics

The symposium is to be held on November 2-3, 2019 in Central University of Finance and Economics (Beijing, China). CUFE will provide meals to participants during the

conference. Presenters (one presenter per paper) will be provided with hotel accommodation of two nights. Other participants will be on their own regarding the accommodation. There is no registration fee for the symposium.

Planned Schedule of the Symposium

Day 1: Arrival of participants and check in at hotels

Day 2: Full day conference and conference dinner

Day 3: Half day conference in the morning

Paper Selection Process

The selection process will involve two stages. In the first stage, participants are invited to submit their English abstracts to Dr. Lei Shao at leishao@cufe.edu.cn before the deadline as indicated below and all submissions will be evaluated by the program committee. In the second stage, authors of selected papers will be invited to submit their papers in English. Invited participants will present their papers in English.

Important Dates

Submission Deadline: September 25, 2019

Decision Notification: October 5, 2019

Conference: November 2-3, 2019