

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

中日韩房地产税政策比较研讨会

征稿启事

中央财经大学财政税务学院

中央财经大学中国财政发展协同创新中心

宽税基房地产税是不少发达国家基层政府的重要财政收入。即便是在一些发展中国家，针对房地产存量征收的房地产税亦非常重要。针对房地产税政策问题的讨论在我国已经存在多年。

事实上，“房地产税”这一特定的表述在联邦制国家和单一制国家间有不少差异性。在一些联邦制国家，往往宽税基的房地产税绝大部分进入基层财政，而且地方和基层政府有非常大的自由度来调节税基和税率。典型的国家如美国、加拿大和澳大利亚。对单一制国家，尤其是日本和韩国两个与中国文化比较接近的国家，中央政府确定税基和税率，地方和基层政府没有较大的权利或动力对这两个重要的税制要素进行调整。尽管如此，房地产税也是日/韩基层政府的重要财政收入。

认识到这种差异性，深入思考探究并总结这些国家房地产税政策实践中的文化因素，了解各国的经验及教训，同时，抽象出一些规律性的东西无疑是非常重要的。这不仅对中国的房地产税政策，也对世界上其他国家的政策实践都是一个贡献。

基于此，中央财经大学房地产税问题研究课题组拟召开“中日韩房地产税政策比较研讨会”。会议主题主要围绕：中日韩三国房地产税政策现状、房地产评估和税政、房地产税政策的未来。理论性、实证性及政策讨论性文章均可。会议欢迎来自中日韩及世界各国的学术界、政府机构和中介机构的代表前来参会。

会议初步进行三个分论坛，持续约一天半左右时间。在征求投稿者同意的情况下，可能结集出版。

会议主席：

马海涛 中央财经大学 副校长

侯一麟 西拉丘斯大学 教授

议程主席：

任 强 中央财经大学财政税务学院 教授

刘 志 北京大学—林肯研究院城市发展与土地政策研究中心 主任

议程委员会：

白彦锋 中央财经大学财政税务学院 教授

任 强 中央财经大学财政税务学院 教授

何 杨 中央财经大学财政税务学院 教授

李 升 中央财经大学财政税务学院 副教授

邵 磊 中央财经大学财政税务学院 助理教授

会议时间、地点及注意事项

会议将于2019年11月2日至3日在中央财经大学举办。会议将为参会者提供就餐服务，同时为受邀演讲人提供2晚住宿，其他参会人员自行解决住宿和交通。会议无注册费。

会议日程：

11月1日 报到

11月2日 全天会议

11月3日 半天会议

会议投稿注意：

投稿者需于2019年9月25日前向邮箱 leishao@cufe.edu.cn 提交英文论文摘要。10月5日前后会议主办方将向投稿人发送录用通知。会议语言为英语。