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2013 International Conference of Chinese Tax  
and Policy

2013年“中国税收与政策”国际研讨会

Conference Guide

会议指南

The School of Economics of Xiamen University

The Wang Yanan Institute for Studies in Economics of

Xiamen University

The University of Sydney Business School

The Journal of Chinese Tax and Policy

The Taxation Law and Policy Research Institute of

Monash University.

Xiamen • China

2013

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# 1. Conference and Organisers

The International Conference of Chinese Tax and Policy is the annual conference of the Journal of Chinese Tax and Policy. The Second Conference will be held in Xiamen University on 14–25 December 2013. It will be co-hosted by The School of Economics of Xiamen University, The Wang Yanan Institute for Studies in Economics of Xiamen University, The University of Sydney Business School, The Journal of Chinese Tax and Policy, and The Taxation Law and Policy Research Institute of Monash University.

The theme of the conference will be "Tax Policy and Tax Law for China in a Time of Change --Taxation of Real and Immovable Property". The conference will be attended by researchers studying the tax policies from the disciplines of law and public finance, as well as tax practitioners who are lawyers or accountants, discussing the fact that taxes affect both the public and private sector. This conference is a multilateral dialogue between economists and lawyers; between researchers in government think tanks and academics; and between practitioners and researchers.

The guiding theme has given genesis to a broad range of papers and presentations, examining the dynamic landscape of property tax, policies and practices in China's economy. Some topics examined include other current tax or economic issues. Papers are collected from scholars from both China and other countries. Therefore, papers are presented from different angles.

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## 一、会议简介及主办单位

中国税收与政策国际研讨会是《中国税收与政策》的年会。本届年会将于2013年12月14-15日在厦门大学举行。会议由厦门大学经济学院、厦门大学王亚南经济研究院、悉尼大学商学院、《中国税收与政策》编辑部、莫纳什大学税收法律与政策研究所联合主办。

本次会议的主题是“转型时期中国的税收政策与税收法制——房产税”。与会者有从事于法律及财政学领域研究并关注于税收政策的学者，也有业界的律师和会计师。本次会议将不仅是经济学者和法律学者之间的多边对话论坛，也是政府智囊团和学术界研究者的交流平台，还是税务顾问和研究者之间的研讨空间。

会议的主题给论文选题创造了一个广泛的话题空间——本次会议话题主要囊括中国不动产的税收，法律和经济方面的讨论，会议还包括了一些其它关于中国经济和税收现状的文章。本次年会的文章都是由海内外学者提交，它们能很好的反映不同角度下的中国经济税收现状。

会议主办单位：

厦门大学经济学院

厦门大学王亚南经济研究院

悉尼大学商学院

《中国税收与政策》杂志社

莫纳什大学税收法律与政策研究所

会议承办单位：

厦门大学经济学院财政系

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## 2. Notes for Conference

Dear Conferees:

Welcome to 2013 International Conference of Chinese Tax and Policy.

Please note the following points for your convenience and smooth proceeding of the conference.

1. Please familiar yourself with the conference program.
2. Please arrive ten minutes ahead of each scheduled sessions.

Notify conference service staff in advance if you find yourself unable to attend them.

3. Please take care of our conference materials, conference badges, meal vouchers and personal belongings

4. Please obey conference principles and keep your cell phone in silent or shutdown state during each session.

5. Conference Registration Date: 13 December 2013

6. Conference Venue:

Date: 14 December 2013 Location: Xiamen University

Date: 15 December 2013 Location: Xiamen University

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## 二、会议须知

各位代表：

欢迎您参加 2013 年国际《中国税收与政策》研讨会，为保证会议有序进行和您会议期间生活安全，请注意下列事项：

- 一、请熟悉会议日程表。
- 二、全体参会代表提前 10 分钟入场，会议期间有特殊情况不能参会的，请提前通知会务组。
- 三、妥善保管会议文件资料、证件和个人财物。
- 四、维护会场秩序，开会时请不要随意走动，务必将手机置于无声或关机状态。
- 五、会议报到：2013 年 12 月 13 日全天。

会议报到地点：厦门大学逸夫楼（国际学术交流中心）大堂。

- 六、会议地点：2013 年 12 月 14 日 地点：厦门大学嘉庚三（颂恩楼）215  
2013 年 12 月 15 日 地点：厦门大学嘉庚三（颂恩楼）215

### 3. Timetable

### 三、会议日程

The Second International Conference of Chinese Tax and Policy

#### 第2届国际《中国税收与政策》研讨会

2013年12月14日 会场：厦门大学嘉庚三颂恩楼 215	
14.12.2013 Venue: Song-en Building (Jiageng Main Building) 215	
8:00-8:20	与会者入场和合影 Get to Venue and Take a Photo
8:20-8:30	院长致欢迎词：洪永森 Welcome from the Dean: Yongmiao Hong
	第一场 Session 1
	主席：Rick Krever Chair: Rick Krever
8:30-9:00	主题发言：靳东升 Keynote Speaker: Dongsheng Jin
9:00-9:30	主题发言：杨斌 Keynote Speaker: Bin Yang
9:30-10:00	报告人：Larry Lipsher 《中国与未来房产税》 Speaker: Larry Lipsher "China and the coming of the property tax"
10:00-10:25	提问 Question time
10:25-10:40	茶歇 Coffee Break
	第二场 Session 2
	主席：张丽芳 Chair: Lifang Zhang

10:40-11:10	<p>报告人: Rick Krever, Li Jin 《国际税收条约下中国享有征收土地增值税的权利》</p> <p>Speaker: Rick Krever, Li Jin, “Chinese rights to tax gains on the sale of land under China’s tax treaties”</p>
11:10-11:40	<p>报告人: 朱炎生, 黄一华 《房产税改革的现实选择》</p> <p>Speaker: Yansheng Zhu, Eva Huang “The Practical Choice for Real Property Tax Reform”</p>
11:40-11:55	<p>提问</p> <p>Question time</p>
12:00-14:00	<p>午餐: 逸夫楼酒店</p> <p>Lunch: Yifu Building Hotel</p>
	<p>第三场</p> <p>Session 3</p>
	<p>主席: 郭月梅</p> <p>Chair: Yuemei Guo</p>
14:00-14:20	<p>报告人: 郑小洁 《个人房产税会如理论期望般抑制房价吗?》</p> <p>Speaker: Xiaojie Zheng “Can Property Tax Curb Housing Prices? Evidence from the Property Tax Trial in CQ and SH”</p>
14:20-14:40	<p>报告人: 陈建萍 《中国应改变房地产行业的税制模式》</p> <p>Speaker: Jianping Chen “China should change the tax model for the real estate industry”</p>
14:40-15:00	<p>报告人: 王金霞 《营业税改征增值税背景下房产税财政功能探析》</p> <p>Speaker: Jinxia Wang “Analysis of Fiscal Function of Immovable Property Tax After The Reform of Property Tax”</p>
15:00-15:15	<p>提问</p> <p>Question time</p>
	<p>第四场</p> <p>Session 4</p>
	<p>主席: 刘晔</p> <p>Chair: Ye Liu</p>

15:15-15:35	<p>报告人：郭月梅 《推行中国式税收支出报告：寻找和适用最优税收支出标准》</p> <p>Speaker: Yuemei Guo “Developing a Chinese Tax Expenditure Report: Finding and Applying the Optimal Tax Expenditure Benchmark”</p>
15:35-15:55	<p>报告人：张丽芳 《征云税：国际税收视角》</p> <p>Speaker: Lifang Zhang “Taxing the Cloud: An International Taxation Perspective”</p>
15:55-16:15	<p>报告人：席卫群 《房产税对居民消费的影响——基于财产税负的测算》</p> <p>Speaker: Weiqun Xi, “Influence of Property Tax on Household Consumption—Based on Calculation of Property Tax Burden”</p>
16:15-16:30	<p>提问</p> <p>Question time</p>
16:30-16:45	<p>茶歇</p> <p>Coffee Break</p>
	<p>主席：黄一华</p> <p>Chair: Eva Huang</p>
16:45-17:45	<p>研究与发表圆桌讨论</p> <p>Research and Publication Roundtable</p>
17:45-18:00	<p>提问</p> <p>Question time</p>
18:00-19:30	<p>晚餐：逸夫楼酒店</p> <p>Dinner: Yifu Building Hotel</p>
<p>2013年12月15日会场：厦门大学嘉庚三颂恩楼 215</p> <p>15.12.2013 Venue: Song-en Building (Jiageng Main Building) 215</p>	
8:40-9:00	<p>入场</p> <p>Get to Venue</p>
	<p>第五场</p> <p>Session 5</p>
	<p>主席：David Chaikin</p> <p>Chair: David Chaikin</p>



9:00-9:20	<p>报告人：龙朝晖 《中国房价调控的税收政策与非税政策效果研究》</p> <p>Speaker: Zhaohui Long “The Impact of Tax and Non-tax Policies on Adjusting Housing Price in China”</p>
9:20-9:40	<p>报告人：Bori Kolozs 《税收与灾害》</p> <p>Speaker: Bori Kolozs “Taxes and disasters”</p>
9:40-10:00	<p>报告人：Claire Byun 《比较研究：国际金融危机的税收后果》</p> <p>Speaker: Claire Byun “Comparative Approach: Tax Implications of Global Financial Crisis”</p>
10:00-10:15	<p>提问</p> <p>Question time</p>
10:15-10:30	<p>茶歇</p> <p>Coffee Break</p>
	<p>第六场</p> <p>Session 6</p>
	<p>主席：Larry Lipsher</p> <p>Chair: Larry Lipsher</p>
10:30-10:50	<p>报告人：David Chaikin 《影子银行和地下钱庄的政策和财政影响》</p> <p>Speaker: David Chaikin “Policy and Fiscal Effects of Shadow Banking and Underground Banking”</p>
10:50-11:10	<p>报告人：Ronny Buni 《竹非木：分析中国在福布斯税收痛苦榜的排位》</p> <p>Speaker: Ronny Buni “Bamboo is not wood: An analysis of China’s place on Forbes “tax misery” list”</p>
11:10-11:40	<p>展望：报告人：Rick Krever, Karen Cheung 《增值税与二手商品》</p> <p>Conclusion: Speaker: Rick Krever, Karen Cheung “VAT and Second-hand goods”</p>
11:40-12:00	<p>提问</p> <p>Question time</p>

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## 4.Conference Team

### 四、会务组

会议期间如需帮助，请与会务组工作人员联系：

If you need any help, please contact the conference service staff.

Contacts:

黄一华 Eva Huang

Tel: 18359206817

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# 2013 中国税收和政策国际研讨会生活指南

## 2013 International Conference of Chinese Tax and Policy

各位专家学者，首先感谢您对 2013 中国税收和政策国际研讨会的支持！为方便您的参会，会务组为您制作了简易的厦门生活指南，请参照如下：

Dear Conferees, we would like to thank you for supporting the conference. We have made a life guide to assist your stay in Xiamen, as follows

### 一、会议地址及乘车路线图

#### 1. Address and Transportation

会议地址：厦门大学嘉庚群楼颂恩楼 215，福建省厦门市思明南路 422 号。乘车路线图：从高崎机场乘坐出租车约 25 分钟，即可到达厦门大学（经成功大道），建议乘车至厦门大学大南校门（紧邻南普陀）。

The Venue of the Conference is Room 215 Song-en Building (Jiageng Main Building), Xiamen University, No. 422 Siming South Road, Xiamen, Fujian. It takes 25 minutes to arrive at South Gate of Xiamen University (Close to Nanputuo) from Gaoqi Airport (through Chenggong Highway) by taxi.



## 二、厦门大学校园地图

### 2. Campus Map

您乘车抵达厦门大学后，可到厦门大学逸夫楼（国际学术交流中心）大厅报到注册，会务组为您注册、发送会议议程等资料。另，在注册中心同时为您办理公寓入住手续，领取房卡，即可到建文楼或克立楼入住休息。注：注册时间一般安排在 13 日全天。若您 14 日到达厦门，烦请告知会务组，会务组工作人员会帮助您注册及办理入住手续。

On arrival, you can choose to register with the Conference Team at

the reception of Yifulou Building. We can also help you check in and issue keys to your accommodation in Jianwen Building or Keli Building. The registration is open on 13<sup>rd</sup> December the whole day. If you cannot arrive on time, please contact us.



### 三、会议会场及服务

#### 3. Venue and Services

14-15 日会议在上图所示嘉庚群楼颂恩楼 215 举办。

The Conference on 14<sup>th</sup> and 15<sup>th</sup> December is going to take place at Room 215 Song-en Building (Jiageng Main Building) as shown in the map above.

### 四、会议期间餐饮服务

#### 4. Dining

会议期间餐饮由厦门大学经济学院财政系提供，就餐地点为厦门大

学逸夫楼酒店（国际学术交流中心），就餐形式为桌餐，就餐时间 12 月 13 日招待晚宴，12 月 14—15 日中、晚提供简餐。会议期间早餐为酒店自助餐，费用已包含在酒店房费中，凭房卡就餐。

The School of Economics of Xiamen University will provide dining services at Yifu Building Hotel, Xiamen University. There will be a welcome function on the evening of 13<sup>rd</sup> December. On 14<sup>th</sup> and 15<sup>th</sup> December, lunch and dinner will be provided. Breakfast is included in the accommodation. You can use the room key to enter breakfast buffet at the hotel.

## 五、会议期间天气预测

### 5. Weather Forecast

厦门天气预报 (2013-12-10 11:00发布)				关闭未来4-7天天气预报	天气图例	
13日星期五	白天		多云	高温 23℃	无持续风向	微风
	夜间		多云	低温 14℃	无持续风向	微风
14日星期六	白天		多云	高温 21℃	东北风	3-4级
	夜间		多云	低温 13℃	东北风	3-4级
15日星期日	白天		阵雨	高温 19℃	无持续风向	微风
	夜间		中雨	低温 13℃	无持续风向	微风
16日星期一	白天		中雨	高温 16℃	无持续风向	微风

Friday 13<sup>rd</sup> Dec: Cloudy 23℃, 14℃

Saturday 14<sup>th</sup> Dec: Cloudy 21℃, 13℃

Sunday 15<sup>th</sup> Dec: Shower 19℃, 13℃

Monday 16<sup>th</sup> Dec: Shower 16℃

## 六、会议通讯录和合影照片

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## 6. Contacts and Photos

会议期间会务组会整理通讯录，以及合影留念。但为环保节能，也便于各位专家携带，本次会议不打印纸质版的通讯录和洗刷照片，会务组会后会将电子版通讯录和照片一并发送到您邮箱。请谅解！

The Conference Team will collect the contact details of participants and take group pictures. For the benefits of portability and environmental protection, we are not to issue hardcopies of contacts or photos. They will be sent to your email address that you have registered with us.

## 七、温馨提示

### 7. Tips

厦门大学地理位置优越，校园依山傍海，环境宁静优美，相信能给您厦门之行留下美好的回忆！如果您有任何疑问和需求，请随时联系会务组。衷心感谢您对本次会议的支持！热忱欢迎您的到来！

Xiamen University is located near the mountain by the sea. We hope that you will enjoy its quietness and beautiful scenery. If you have any inquiry, please feel free to contact us. We appreciate your support and welcome you to Xiamen !

2013 中国税收和政策国际研讨会会务组

2013 International Conference of Chinese Tax and Policy

Conference Team

2013 年 12 月 10 日

10<sup>th</sup> December 2013