

Reconsidering History, Diversity, and Legitimacy of Public Finances, Fiscal States, and Social Contracts during the 20th and 21st Centuries

November 30–December 1, 2023 (Yokohama, Japan)

Education and Culture Hall of Yokohama National University, Japan

Conveners: Seiichiro Mozumi and Anna Konishi

国際カンファレンス開催のご案内（11/30–12/1）

11月30日（木）・12月1日（金）、租税・財政を専門に研究している各国の研究者を招聘し、下記の要領で国際カンファレンスを開催いたします。本カンファレンスは、財政・租税国家・社会契約の歴史・多様性・正統性を、国際比較を通じて検討するというコンセプトで組織されています。オンラインでの参加も可能ですので、奮ってご参加ください。

名 称： Reconsidering History, Diversity, and Legitimacy of Public Finances, Fiscal States, and Social Contracts during the 20th and 21st Centuries

日 時： 2023年11月30日（木）～12月1日（金）

場 所： 横浜国立大学教育文化ホール（S1-2）〒240-0067 神奈川県横浜市保土ヶ谷区常盤台 79-1

開催形式： ハイブリッド（対面・オンライン）

言 語： 英語

参加申込締切： 対面参加 11月26日（日）／オンライン参加 11月20日（月）

助成： JSPS 科研費（JP21KK0026）、公益財団法人野村財団、横浜国立大学

GUIDE FOR OBSERVERS

Seiichiro Mozumi (Yokohama National University, Japan) and Anna Konishi (Teikyo University, Japan) organized an international conference, *Reconsidering History, Diversity, and Legitimacy of Public Finances, Fiscal States, and Social Contracts during the 20th and 21st Centuries*, on November 30–December 1, 2023, at Yokohama National University, Japan.* The conveners will open it to scholars, students, and other parties generally. If you would like to participate in it in-person or virtually, please follow the guide below and participate in it as an observer. They sincerely look forward to seeing many observers at the conference both in-person and virtually.

* The conveners gratefully acknowledge that this conference is funded by the Japan Society for the Promotion of Science (Grants-in-Aid for Scientific Research, 21KK0026), the Nomura Foundation, and Yokohama National University.

In-person Participation

- Location: Large conference room of the Education and Culture Hall, Yokohama National University, Japan (S1②) on https://www.ynu.ac.jp/access/pdf/YNU_MAP_J.pdf
- Date and Time: Please see the conference schedule below.
- To participate in the conference in-person, please visit <https://forms.gle/YCNutJphZbxZYJUV9> and fill out the form for registration **no later than November 26, 2023 (JST)**.
- Once the registration process is completed on the form, you will receive an autoreply. If you choose “Yes” on the form for your participation in the farewell party, the conference staff will inform you its details via email.

Virtual Participation

- To participate in the conference virtually, please visit <https://forms.gle/V2xhHjy5Tg1resmD8> and fill out the form for registration **no later than November 20, 2023 (JST)**.
- **We will use Microsoft Teams for virtual participation.** Once the registration process is completed, the conference staff will inform you the conference details and your participation information (URL, meeting ID, and passcode of Microsoft Teams, etc.) via email.
- **Paper authors may present their ongoing, unpublished research products at the conference. To save their copyrights, video or audio recording of the conference is strictly prohibited for all observers. PLEASE DO NOT record the conference, its video and audio, and materials shared on the screen.**

CONFERENCE SCHEDULE

DAY 1 (November 30)

Opening Remarks (9:30–9:40)

Seiichiro Mozumi (Yokohama National University, Japan) and Anna Konishi (Teikyo University, Japan)

Session 1 (9:40–11:20): VAT in Contemporary World

Chair and Discussant: Kathryn James (The University of Melbourne, Australia)

Politics of VAT Introduction: Cross-National Comparisons

Junko Kato (The University of Tokyo, Japan) (Virtual)

VAT in France since 1954: Budgetary Dynamism, Economic Use and Social Acceptance

Frédéric Tristram (Université Paris I Panthéon-Sorbonne, France)

The Architect of Europe? Creation of the European Common VAT

Anna Konishi (Teikyo University, Japan)

Lunch (11:20–13:00)

Session 2 (13:00–14:40): Redistribution and Taxation

Chair and Discussant: Takeshi Fujitani (Institute of Social Science, the University of Tokyo, Japan)

Changing Ideas on the Role of Redistribution and Progressive Taxation in Modern Tax Policy

Kathryn James (The University of Melbourne, Australia)

How Japan Achieved Income Equality with a Small Government: The Role of Treasury Control and Tax Policies in the 1960s and 1970s

Ryotaro Takahashi (Tokai University, Japan)

The Distributive Effects of Consumption Taxes in Early Welfare States (co-authored with Oriol Sabaté, from the University of Barcelona)

Sara Torregrosa-Hetland (Universidad Pública de Navarra, Spain)

Coffee Break (14:40–15:00)

Session 3 (15:00–16:00): VAT in European Countries

Chair and Discussant: Sara Torregrosa-Hetland (Universidad Pública de Navarra, Spain)

The Italian Tax Reform of 1973 and the Introduction of VAT

Paolo Bozzi (Humboldt-Universität Zu Berlin, Germany)

Is VAT a Consumption Tax in the UK? Its Introduction and Modifications in the 1970s

Masa Yasunaga (Oxford University, the United Kingdom /Graduate School of Economics, Keio University, Japan) (Virtual)

DAY 2 (December 1)

Session 4 (10:00–11:40): Progressive Taxation and VAT in the United States

Chair and Discussant: Seito Hayasaki (Keio University, Japan)

The Intertwined Histories of Race, Democracy, and Progressive Taxation in the United States

W. Elliot Brownlee (University of California, Santa Barbara, the United States)

A Victim of the 1970s U.S. Tax “Politics”: Al Ullman’s VAT Recommendation, 1972–1980

Seiichiro Mozumi (Yokohama National University, Japan)

Nixon’s VAT: Lawyers, Economists, and the Rise and Fall of the Education Value-Added Tax

Ajay K. Mehrotra (Northwestern University/American Bar Foundation, the United States)

Lunch (11:40–13:20)

Session 5 (13:20–15:00): Fiscal Federalism, Fiscal Democracy, and International Taxation

Chair and Discussant: Ajay K. Mehrotra (Northwestern University/American Bar Foundation, the United States)

The Politics of Fiscal Federalism: Development and History of India and Brazil

Aaron Schneider (University of Denver, the United States)

Enriching the Concept of Fiscal Democracy: What Recent Democratic Theories and Case Studies Suggest about the Relationship between Experts and the Public

Yuta Kakegai (Ibaraki University, Japan)

Tax Haven Reoriented? The Emergence of International Tax Governance from a “Swiss” Perspective

Gisela Huerlimann (Technische Universität Dresden, Germany) (Virtual)

Concluding Remarks (15:00–15:20)

W. Elliot Brownlee (University of California, Santa Barbara, the United States)

NOMURA 野村財団