



INTERNATIONAL INSTITUTE OF PUBLIC FINANCE

### **Report on the 73<sup>rd</sup> IIPF Congress in Tokyo, Japan**

The 73<sup>rd</sup> Annual Congress of the International Institute of Public Finance was hosted by the **University of Tokyo** in close cooperation with further universities, institutes and associations between **18 and 20 August, 2017** (with IIPF Board meeting and dinner taking place on 17 August). More than 470 delegates (plus 34 accompanying persons) from 38 countries attended the Congress with 50% of the attendees coming from Europe, 12% from North America, 25% from Japan and the rest from other countries in Asia, South America, and Africa.

The theme of the congress, “**Fiscal Reform**”, was highlighted by four **plenary speakers**: Alan Auerbach (Professor of Economics and Law, University of California, Berkeley, USA) on “Tax Reform in Theory and Practice”, David Bradbury (Head of the Tax Policy and Statistics Division, OECD, France) on “Inclusive Fiscal Reform: Ensuring Fairness and Transparency in the International Tax System”, Takatoshi Ito (Professor of International and Public Affairs, Columbia University, USA) on “Government Bonds as Inter-generational Transfer of Wealth and Liabilities: Case of Japan”, and Hans-Werner Sinn on “The ECB’s Fiscal Policy”. The editors of *International Tax and Public Finance* organized a panel discussion on “Tax Policy in a Post-Brexit World”, with David Bradbury, Benjamin Lockwood (University of Warwick) and Hans-Werner Sinn on the podium.

The main body of the Congress consisted of 344 **contributed papers** (out of 546 submissions – both are record numbers for IIPF congresses), covering all topics within public economics. There were seven working groups with up to 15 parallel sessions in each group. In total, 95 working group sessions with three or four papers were organised. The papers are available (until December 2017) on the website <https://www.conftool.pro/iipf2017/sessions.php>; the final program (updated print version, with abstracts) is available at <http://www.iipf.org/cng17.htm>. The Scientific Chairs continued an innovation of the 2015 Congress and included invited papers which were solicited by and organized into sessions by members of the scientific committee. As usual, a selection of contributed papers and plenary presentations will appear in a special issue of *International Tax and Public Finance* in 2018. The **Scientific Committee** was chaired by Wojciech Kopczuk (Columbia University, USA) and Andreas Peichl (ifo Institute and LMU Munich, Germany). Its members are listed below.

The 2017 **Peggy and Richard Musgrave Prize** for the best paper contributed by authors under the age of 40 was awarded to Tuomas Kosonen (Labour Institute for Economic Research, Finland) and Tuomas Matikka (VATT Institute for Economic Research, Finland; presenting author) for their paper “Discrete Earnings and Optimization Errors: Evidence from Student’s Responses to Local Tax Incentives”. The IIPF gave two **Young Economists Awards** at this Congress 2017: to Arthur Seibold (London School of Economics, UK) for his paper “Statutory Ages as Reference Points for Retirement: Evidence from Germany” and to Samuel Stolper (University of Michigan, USA) for his paper “Who Bears the Burden of Energy Taxes? The Role of Local Pass-Through”. Another prize given at this congress was the **ITAX PhD Student Award**, introduced in 2017 by the journal *International Tax and Public Finance (ITAX)*. It was awarded to Daiki Kishishita (University of Tokyo, Japan) for his paper “Emergence of Populism under Ambiguity”. 84 of the papers presented at the Congress applied for the IIPF awards, and 41 for the ITAX award.

The **Local Organizing Committee** was chaired by Motohiro Sato (Hitotsubashi University) and included the following further members: Takero Doi (Keio University, Japan), Yasushi Iwamoto (University of Tokyo, Japan), Katsuyoshi Nakazawa (Toyo University, Japan), Takehiko Ikegami

(Rikkyo University, Japan), and Nobuki Mochida (University of Tokyo, Japan). A professional congress organizer (JTB) took care of all administrative matters and support of participants.

The welcome reception on the first congress day was held at the Dai-ichi Hotel Ryogoku. On Saturday, delegates had the choice between two excursions, to either Sensoji Temple or Skytree. The third and last congress day was concluded by a Conference Dinner in the Tobu Hotel Levant ballroom, with entertainment provided by a traditional Japanese music group. The **social program** makes the IIPF congresses special, giving the participants an excellent opportunity to meet colleagues and chat in an informal atmosphere, and to strengthen relations between IIPF members.

The Congress was supported by the Science Council of Japan, the Ministry of Internal Affairs and Communications, the Ministry of Finance, the Japan Society for the Promotion of Science, the Research Institute of Economy, Trade and Industry, Asian Development Bank and the Tokyo Metropolitan Government. And the donors include Ito International Research Center, the University of Tokyo, Japanese Bankers Association, Hankyu Corporation, Development Bank of Japan Inc., Daiwa Securities Co. Ltd, Six Local Government Organizations and Japan Center for Local Autonomy. We would like to thank all supporters and **donors** for their generous contribution to the Congress.

September 2017

Motohiro Sato (on behalf of the Local Organizing Committee)  
Wojciech Kopczuk and Andreas Peichl, Scientific Committee Chairs

In addition to the chairs, the **Scientific Committee** included 26 members: David Agrawal (University of Kentucky, US), Miguel Almunia (University of Warwick, UK), Annette Alstadsæter (Norwegian University of Life Sciences, Norway), Hangming Fang (University of Pennsylvania, US), François Gerard (Columbia University, US), Joshua Gottlieb (The University of British Columbia, Canada), Makoto Hasegawa (The National Graduate Institute for Policy Studies, Japan), Tuomas Kosonen (Labour Institute for Economic Research, Finland), Etienne Lehmann (CRED University Paris II, France), Wei Li (Cheung Kong Graduate School of Business, China), Shuanglin Lin (Peking University, China), Li Liu (International Monetary Fund, US), Yukihiro Nishimura (Osaka University, Japan), Hikaru Ogawa (University of Tokyo, Japan), Abigail Payne (Melbourne Institute, U of Melbourne and McMaster University, Australia and Canada), Maria Racionero (Australian National University, Australia), Nadine Riedel (Ruhr University, Germany), Joanne Roberts (Yale-NUS College, Singapore), Florian Scheuer (Stanford University, US), Nathan Seegert (University of Utah, US), Sebastian Siegloch (University of Mannheim, Germany), Johannes Spinnewijn (The London School of Economics and Political Science, UK), Max von Ehrlich (University of Bern, Switzerland), Daniel Waldenström (Paris School of Economics, France), Jing Xing (Shanghai Jiao Tong University, China), Gabriel Zucman (University of California, Berkeley, US).

The **Award Committee** for IIPF awards consisted of the Scientific Chairs Wojciech Kopczuk and Andreas Peichl as well as Claudio Agostini, Annette Alstadsæter, Matz Dahlberg, Naomi Feldman, and Nathan Seegert. The committee for the ITAX PhD Student Award consisted of the three *ITAX* editors Ron Davies, Sara LaLumia, and Kimberly Scharf.

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