
2017 International Conference of Chinese Tax and Policy

2017年“中国税收与政策”国际研讨会

Conference Guide

会议指南

The University of Sydney Business School
The Journal of Chinese Tax and Policy
The School of Economics of Xiamen University
The Wang Yanan Institute for Studies in Economics of
Xiamen University
The Taxation Law and Policy Research Institute of
Monash University.

Sydney· Australia
2017

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 2017 年 1 月 16 日在悉尼大学举行。会议由悉尼大学商学院、《中国税收与政策》编辑部、厦门大学经济学院、厦门大学王亚南经济研究院、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“中国新经济中税的角色”。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家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税的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。

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 Fifth Conference will be held in the University of Sydney on 16th of January 2017. It will be co-convened by The Journal of Chinese Tax and Policy, The University of Sydney Business School, The School of Economics of Xiamen University, The Wang Yanan Institute for Studies in Economics of Xiamen University, and The Taxation Law and Policy Research Institute of Monash University.

The theme of the conference will be “The Function of Tax in the New Wave of Economic Development in China”. 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 tax. Papers are selected from scholars from both China and other countries.

会议主办单位：

《中国税收与政策》杂志社

悉尼大学商学院

厦门大学经济学院

厦门大学王亚南经济研究院

莫纳什大学税收法律与政策研究所

二、会议须知

各位代表：

欢迎您参加 2017 年国际《中国税收与政策》研讨会，为保证会议有序进行和您在会议期间生活安全，请注意下列事项：

一、会议报到时间：2017 年 1 月 16 日（周一）8:00-9:00。

会议报到地点：悉尼大学市中心校区 The University of Sydney Business CBD Campus, Stockland Building, 133 Castlereagh Street, Sydney.

二、会议地点：悉尼大学市中心校区

三、会议主办方提供的餐饮

1 月 16 日午餐，时间：12:00-1:30，地点：悉尼大学市中心校区

四、交通提示

从悉尼国际机场打车(Taxi)到悉尼大学 CBD 校区，车资约 50-60 澳元。

从悉尼国际机场打 Uber 到悉尼大学 CBD 校区，车资约 30-40 澳元。

从悉尼国际机场坐火车，1 号站台上车去往 City Circle 方向，在 St James 火车站下车，走路十分钟可以到悉尼大学 CBD 校区，车资约 15-20 澳元。

五、会议注意事项

1、请熟悉会议日程表。

2、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。

3、妥善保管会议文件资料、证件和个人财物。

4、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。

2. Notes for Conference

Dear Conferees:

Welcome to the 2017 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 vouches 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: 8:00-9:00 am, 16th January 2017
6. Conference Venue:

Date: 16th January 2017 Location: The University of Sydney CBD Campus.

3. Timetable

三、会议日程

16 January 一月 16 日	Main Venue : CBD Campus , The University of Sydney Business School 主会场：悉尼大学市中心校区
8:00-8:40	Registration 与会代表注册
8:40-9 : 00	Welcome Speech 欢迎致辞
Chair: Hans Hendrichke (The University of Sydney) 主席： Hans Hendrichke (悉尼大学)	
9:00-9:30	Bin Yang (Xiamen University) <i>An Income Tax Administration Model with Chinese Characteristics</i> 杨斌（厦门大学） 论中国式个人所得税征管模式
9:30-10:00	Dongsheng Jin (The Research Centre of the State Administration of Taxation) <i>Development Strategy for the VAT Reform in China</i> 靳东升（国家税务总局税收科学研究所副所长） 中国增值税改革的发展战略
10:00-10:30	Julie Cassidy (The University of Auckland) & Alvin Cheng (The University of Nottingham, Ningbo, China) <i>The Bright-line' Measures: The Tax Implications for China</i>
10:30-11:30	Coffee Break 茶歇
Chair : Rick Krever (Monash University) 主席： Rick Krever (莫纳什大学)	
11:30-11:50	Jinzhi Tong (Xiamen University) <i>Reform on Turnover Taxes in China: Past, Present, and Future</i> 童锦治（厦门大学） 中国的流转税改革：过去、现在与将来
11:50-12:10	Sally-Ann Joseph (The University of New South Wales) <i>The Structure and Governance of China's Sovereign Wealth Funds: Independence, transparency and accountability</i>
12:10-12:30	Li Du (Fudan University) <i>On the tax-cut impact of China's VAT enlargement reform in financial sector : An analysis based on the input-output table</i>
12:30-1:30	Lunch 午餐
1:30-2:00	Genqiang Lei (Xiamen University) <i>Analysis on the Improvement of the Tax System in China</i> 雷根强（厦门大学） 健全中国税收收入体系研究

2:00-3:00	<p>Practitioner Panel</p> <p>Chair: Eva Huang (The University of Sydney)</p> <p>Rhys Cormick (Deloitte) & John McLaren (Charles Darwin University)</p> <p><i>The Peoples Republic of China has been very successful with its development of Free Trade Zones (FTZ): What are the taxation benefits for industry and are there any lessons for Australia in establishing a FTZ?</i></p> <p>Rod Henderson & Sunny Song (KPMG)</p> <p><i>Discussions on Cross Border Taxation Issues Involving China</i></p>	
3:00-3:30	<p>Coffee Break</p> <p>茶歇</p>	
3:30-5:00	<p>Panel1</p> <p>第一分会场</p> <p>Chair: Wei Li (The University of Sydney)</p> <p>主席：李薇(悉尼大学)</p>	<p>Panel2</p> <p>第二分会场</p> <p>Chair: David Chaikin (The University of Sydney)</p> <p>主席：David Chaikin(悉尼大学)</p>
	<p>Dan Cheng & Qingjia Zeng (Jinan University)</p> <p><i>Empirical Research on Corruption and Tax Compliance in China – Time Series Data 2000-2014</i></p> <p>程丹、曾庆家（暨南大学）</p> <p>腐败与税收遵从的实证研究——基于我国2000-2014年时间序列</p>	<p>Weiqun Xi (Jiangxi University of Finance & Economics)</p> <p><i>Study on the Taxation Problems and Strategies of Digital Commodities in E-commerce</i></p> <p>席卫群（江西财经大学）</p>
	<p>Julie Cassidy (The University of Auckland) & Alvin Cheng (The University of Nottingham, Ningbo, China)</p> <p><i>Legislative Responses to GST Tax Avoidance in Australia and New Zealand: Lessons for China?</i></p>	<p>Catriona Lavermicocca (Macquarie University)</p> <p><i>Tax risk management and the application of ethics by large Australian companies</i></p>
	<p>Alvin Cheng and Eva Huang</p> <p><i>Will Value Added Taxation Reform Stop the VAT Avoidance and Evasion in China?</i></p>	<p>Jingyi Zhou (Guangzhou University)</p> <p>Ziyuan Bai (The University of Sydney)</p> <p><i>Research on Inheritance Tax in China : A Comparative Perspective</i></p>
	<p>Xi Nan and Eva Huang (The University of Sydney)</p> <p>Feasibility Study: Results from a Pilot Study on the Revenue Neutrality of Family Based Filing of Individual Income Tax Returns in China?</p>	

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: 0414 440 601

Email: eva.huang@sydney.edu.au

南茜 Nancy Nan

Tel: 0415 900 998

Email: xnan370@gmail.com

白子源 Louie Bai

Tel: 0414 865 094

Email: ziyuan.bai@gmail.com

陈怡 Sherry Chen

Tel: 0424 521 553

Email: sherry.yichen@foxmail.com

赵昱颖 April zhao

Tel: 0452 502 721

俞文婷 Jasmine Yu

Tel: 0415 349 059

2017 中国税收和政策国际研讨会生活指南

2017 International Conference of Chinese Tax and Policy

各位专家学者，首先感谢您对 2017 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悉尼生活指南，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 Sydney, as follows

一、会议地址及乘车路线图

1. Address and Transportation

会议地址：Stockland Building, 133 Castlereagh Street, Sydney.

Buy and charge an Opal card from the convenience shop in the International Airport, the opal card itself is free of charge. Follow the direction signs in the Sydney International Airport to get to International Airport Station, it takes around five minutes walking time. Take the train from the International Airport Station Platform 1 towards City Circle via Museum. Get off at St James Station, Platform 1, Sydney. Walk about 10 minutes to the CBD campus. The whole trip takes around 30 minutes and costs \$16.34.

11:42 **International Airport Station, Platform 1, Mascot**
T2 Airport, Inner West & South Line
Towards City Circle via Museum
[View stop sequence](#)

11:59 St James Station, Platform 1, Sydney \$16.34

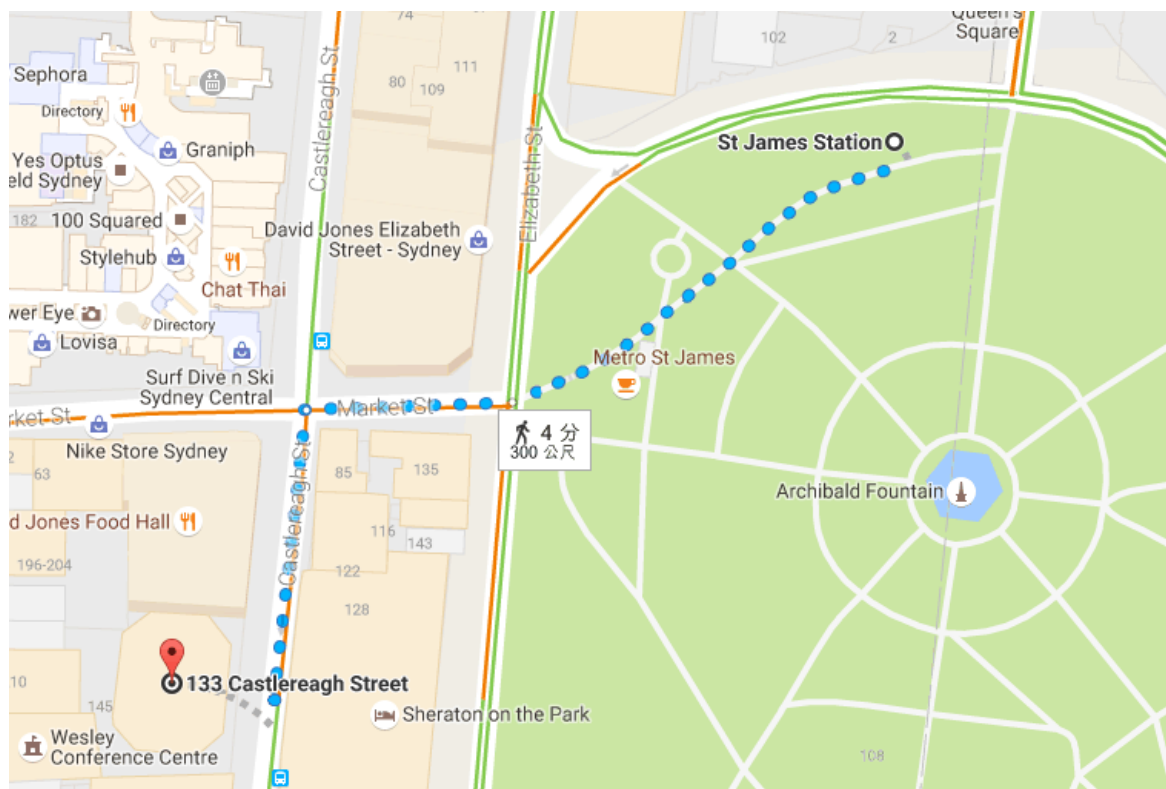
[International Airport lift outage between platform 1 and concourse](#)

Walk (about 10 minutes, 220 m)

[Hide directions](#)

	Street	Distance (about)	Duration (about)
↑ Straight ahead	unknown street	15 m	< 1 min
↑ Straight ahead	Market St	70 m	1 min
↶ Turn left	Castlereagh St	75 m	1 min
↷ Turn right	unknown street	60 m	< 1 min
		220 m	3 min

12:09 133 Castlereagh St, Sydney



二、悉尼大学校园地图

2. Campus Map

您抵达悉尼大学后，可到悉尼大学 17 楼报到注册，会务组为您注册、发送会议议程等资料。注：注册时间一般安排在 14 日全天或者 15

日全天。若您提前到达悉尼，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 level 17 of the University of Sydney CBD Campus. The registration is open on 14th and 15th of January the whole day. If you cannot arrive on time, please contact us.

三、会议会场及服务

3. Venue and Services

16日会议在悉尼大学市中心校区17楼举办。

The Conference on 16th January is going to take place on level 17 of the CBD Campus at the University of Sydney as shown in the map above.

四、会议期间餐饮服务

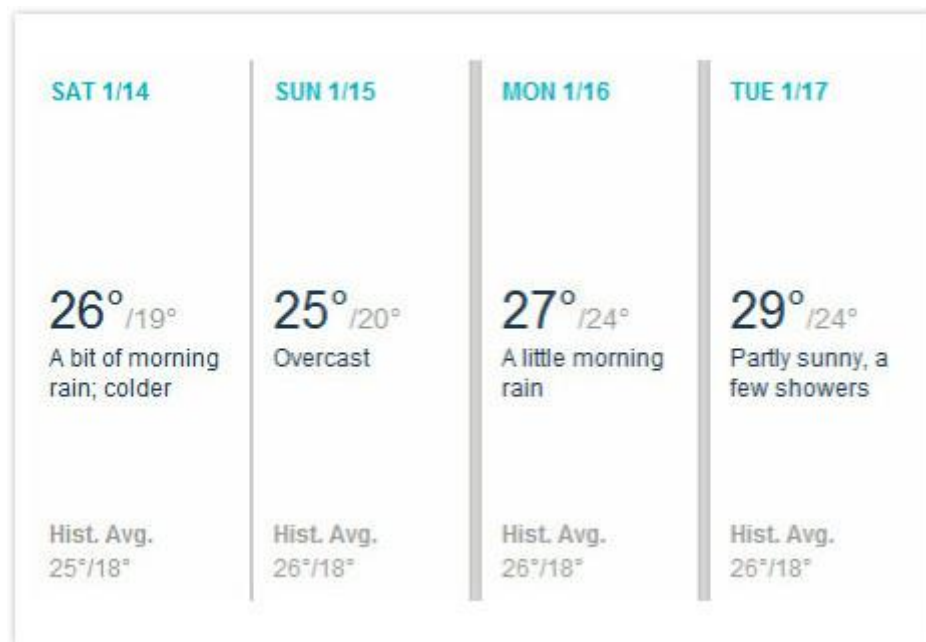
4. Dining

就餐地点为悉尼大学市中心校区十七楼，就餐形式为桌餐，就餐时间 1月16日招待午餐。

There will be a welcome lunch on the 16th of January on the venue.

五、会议期间天气预测

5. Weather Forecast



六、会议通讯录和合影照片

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 ConferenceTeam will collect the contact details of participants and takegroup 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

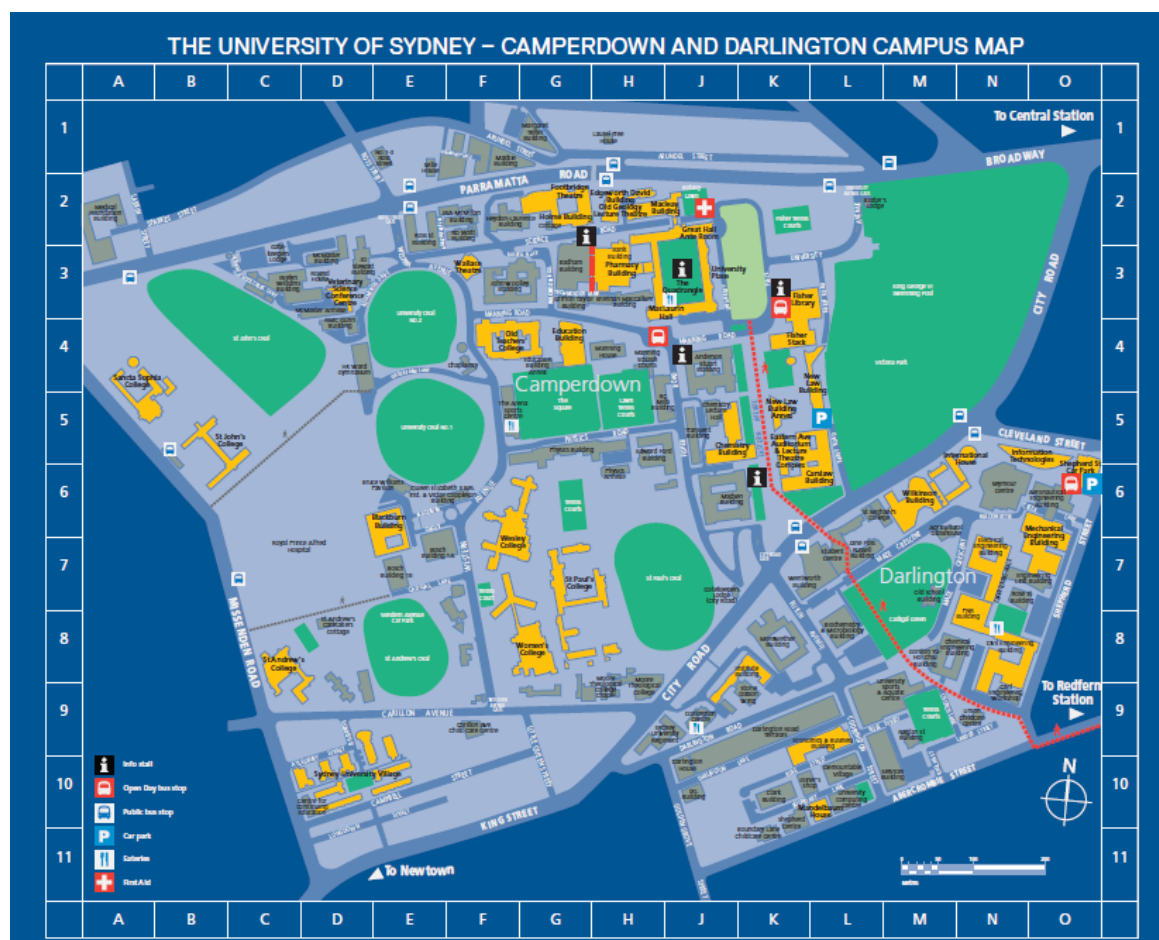
悉尼大学地理位置优越，校园环境宁静优美，相信能给您的澳大利亚之行留下美好的回忆！如果您有任何疑问和需求，请随时联系会务

组。衷心感谢您对本次会议的支持！热忱欢迎您的到来！

We hope that you will enjoy its quietness and beautiful scenery in the University of Sydney. If you have any inquiry, please feel free to contact us.

We appreciate your support and welcome you to the University of Sydney!

The following is the map for the main campus.



2017 中国税收和政策国际研讨会会务组

2017 International Conference of Chinese Tax and Policy

Conference Team

2016年11月16日