



The 2008 APJAE Symposium on Public Policies and Social Welfare

Keynote Speaker: Robin Boadway, Queen's University, Canada
Editor, *Journal of Public Economics*

May 16 - 17, 2008

G7534, Faculty of Business, Academic Building, City University of Hong Kong

Organizers:



香港城市大學
City University
of Hong Kong

Department of Economics and Finance,
Research Center for International Economics,
City University of Hong Kong



國立臺灣大學
National Taiwan University

College of Social Science,
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Daniel Lee, Hong Kong University of Science and Technology

Wen-Jung Liang, Tamkang University, Taiwan

Chao-Cheng Mai, Academia Sinica, Taiwan

Jinlan Ni, University of Nebraska at Omaha, USA

Pierre Pestieau, University of Liège, Belgium
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Yong Wang, City University of Hong Kong

Jay Wilson, Michigan State University, USA
Editor-in-Chief, *International Tax and Public Finance*

Shih-Ying Wu, National Tsing Hua University, Taiwan

C.C. Yang, Academia Sinica and National Chengchi University, Taiwan

Selected symposium papers, subject to regular refereeing process, will be published in a special issue of the *Asia-Pacific Journal of Accounting and Economics (APIAE)* in 2008.

The *Asia-Pacific Journal of Accounting and Economics (APJAE)*, co-published by the Faculty of Business of City University of Hong Kong and the College of Social Science of National Taiwan University, is an international forum intended for theoretical and empirical research in all areas of economics, finance and accounting in general, and the interface of these three areas.

A double-blind refereed journal, *APJAE* welcomes contributions related to the Asia Pacific region as well as top quality researches from scholars with diverse regional interest.

Starting from Volume 14 in 2007, *APJAE* publishes every April, August and December.

For enquiries, contact Charlotte Chen, Editorial Assistant.
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Program

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Date & Time: May 16, 2008 (Fri) 9.15am – 5.40pm
May 17, 2008 (Sat) 9.30am – 12.30pm


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Program

May 16, 2008 (Friday)

9.15 – 9.30	Registration
9.30 – 9.40	Welcoming Remarks
Keynote session	<div><div>Chair: Hong Hwang, National Taiwan University Editor, <i>Asia-Pacific Journal of Accounting and Economics</i></div><div>Robin Boadway, Queen’s University, Canada Editor, <i>Journal of Public Economics</i> “Pigouvian Taxation in a Ramsey World”</div></div>
9.40 – 10.30	
10.30 – 10.50	Refreshment Break
Session 1	<div><div>Chair: Eden Yu, City University of Hong Kong Editor, <i>Asia-Pacific Journal of Accounting and Economics</i></div><div>Pierre Pestieau, University of Liège, Belgium “Estate Taxation with Both Accidental and Planned Bequests”</div><div>C.C. Yang, Academia Sinica and National Chengchi University, Taiwan “Tax Competition, Income Redistribution, and Public Good Provision”</div></div>
10.50-11.30	
11.30-12.10	
12.10-14.00	Lunch (on campus)
Session 2	<div><div>Chair: Pierre Pestieau, University of Liège, Belgium Co-Editor, <i>Journal of Public Economics</i></div><div>Jay Wilson, Michigan State University, USA “Tax Evasion and the Optimal Tax Treatment of Foreign-Source Income”</div><div>Yong Wang, City University of Hong Kong “Capital Income Taxation Revisited: The Role of Credit Market Frictions”</div></div>
14.00-14.40	
14.40-15.20	
15.20-15.40	Refreshment Break
Session 3	<div><div>Chair: Jay Wilson, Michigan State University, USA Editor-in-Chief, <i>International Tax and Public Finance</i></div><div>Daniel Berkowitz, University of Pittsburgh, USA “Law, Trade and the Asian Miracle”</div><div>Masayoshi Hayashi, Hitotsubashi University, Japan “Gatekeeping or Horizontal Equity? The Fiscal Effects on Eligibility Assessments in the Japanese Long-Term Care Insurance”</div><div>Shih-Ying Wu, National Tsing Hua University, Taiwan “Taxation, Liquidity Constraints and Entrepreneurial Investment – Evidence from Taiwan’s 1998 Tax Integration”</div></div>
15.40-16.20	
16.20-17.00	
17.00-17.40	
17.40-18.00	Break
18.00	Departs from campus to downtown restaurant
18.30	Conference dinner begins

May 17, 2008 (Saturday)

Session 4	<div><div>Chair: Daniel Berkowitz, University of Pittsburgh, USA Co-Editor, <i>Journal of Comparative Economics</i></div><div>Wen-Jung Liang, Tamkang University, Taiwan Chao-Cheng Mai, Academia Sinica, Taiwan “Symbiotic Production and Optimal Export Policy”</div><div>Jinlan Ni, University of Nebraska at Omaha, USA “The Impact of Minimum Wages on Employment: Evidence from China”</div><div>Daniel Lee, Hong Kong University of Science and Technology “Income, Nutrition and Intrahousehold Food Allocation in Rural China”</div></div>
9.30 – 10.10	
10.10-10.50	
10.50-11.30	
11.30-12.30	Souvenir presentation and group photo
12.30	Lunch (on campus)

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