

Curriculum Vitae

Prof. Dr. Li DU

Professor, Public Economics Department, School of Economics
Executive Director, Center for Public Economy Research
Academic director, Master of Taxation Program
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Education Background

Ph. D in Economics, 2002

School of Economics Fudan University

MA in Economics, 1996

School of Economics Fudan University

BA in Economics, 1993

School of Economics Fudan University

Visiting scholar, Sept. 2003 - Aug. 2004

Department of Economics University of Konstanz, Germany

Postdoctoral research fellow, July 2016 - Aug. 2016

International Bureau of Fiscal Documentation, IBFD

Language Capability

English: Fluent

German & Dutch: Basic

Teaching

MA level course:

Lectures on International Taxation

Professional English for Taxation

China's Taxation System and Fiscal Policy (in English for international students)

BA level course:

Public Finance

International Taxation

Publication

Books

- 2019 International Taxation, Fudan University Press.
- 2019 The Taxation System in China (10th edition) (in Chinese and English), China Tax Press.
- 2018 The Taxation System in China (6th edition), Fudan University Press.
- 2017 Improving the Redistribution Effects of Individual Income Tax in China, Anhui University Press.
- 2013 China Tax Guide (in Chinese and English), China Law Press.
- 2008 Public Sector Economics (2nd edition), Fudan University Press.
- 2006 Urban Public Finance, Fudan University Press.
- 2003 Dual Exchange Rate System Research, Shanghai University of Finance and Economics Press.
- 2001 Modern Public Finance (2nd edition), Fudan University Press.
- 2001 International Taxation, Shanghai Sanlian Press.

Articles

- 2021 Review of the tax reforms of major countries: Based on OECD tax policy reform reports of 2016 to 2020, *Guojishuishou [International Taxation]*, No.5.
- 2020 Tax Incentives on IP Income in the Post-Beps Era: International Comparison and References, *Guojishuishou [International Taxation]*, No.6.
- 2020, The Adjustment of Science and Technology Tax System to Promote High Quality Innovation, *Caijingzhiku [Financial Minds]*, No.5.
- 2019, Are the Special Tax Zone Policies Effective? Evidence from China's Economic and Technological Development Zones, In Laukkanen A., et al (eds.) *Special Tax Zones in the Era of International Tax Coordination*. Amsterdam:IBFD.
- 2019 The Tax-Cut Effects of the Switch from Business Tax to VAT in China's Financial Sector, *Shuiwuyanjiu [Taxation Research]*, No.5.
- 2019 Inter-Provincial Transfer of VAT Revenue and Horizontal Fiscal Balance: An Analysis Based on the Inter-regional Input-Output Table of 42 Sectors in China, *Beijingdaxuexuebao [Journal of Beijing University (Philosophy and Social Science)]*, No.4.
- 2019 How Can House Property Tax Improve Income Distribution: A Simulation Analysis Based on Urban Household Survey Data, *Hebeidaxuexuebao [Journal of Hebei University (Philosophy and Social Science)]*, No.5.
2019. The Tax Reform during China's Economic Reform and Opening Up: Process, Achievements, Issues and Prospects. In Zhang, J. & Y. Wang (eds.) *A Great Transformation: The Past, Present and Prospects of China's Reform*. Shanghai: Truth & Wisdom Press.
- 2018 The Innovation of VAT Administration Based on Block Chain Technology, *Shuiwuyanjiu [Taxation Research]*, No. 6.

2018 Measuring the Redistributive Effects of Personal Income Tax Using Generalized Entropy Indexes: With an Application to China, *Asia & the Pacific Policy Studies*, Vol. 5, No.2, <https://onlinelibrary.wiley.com/doi/abs/10.1002/app5.229>.

2017 Does the Special Tax Zone Policy Still Matter for Foreign Investment in China? An Analysis Based on the Evolution of China's Special Tax Zones, *Asia-Pacific Tax Bulletin*, Vol. 23, No.6

2017 How Does Rising House Price Affect Urban Household Consumption in China? An Analysis Based on a Two-Stage Household Lifecycle Model, *Caimaojingji[Finance and Trade Economics]*, No.3.

2015 The Effects of China's VAT Enlargement Reform on the Income Redistribution of Urban Households, *China Finance and Economic Review*, Vol. 4, No.2.
<http://www.springer.com/-/0/AVE71gxSnYabzt6n74kV>.

2015 Will Flat Tax Dampen the Redistribution Effects of Individual Income Tax System in China? A Simulation Analysis Based on 2012 Urban Household Survey Data, *Caimaojingji[Finance and Trade Economics]*, No.8.

2015 The Impacts of Tax Adjustments on the Redistribution Effects of China's Individual Income Tax System: An Analysis Based on the Generalized Entropy Indexes, *Tongjiyanjiu [Statistical Research]*, No.4.

2015 A Study of the Necessity and the Plan for China (Shanghai) Pilot Free Trade Zone to Take the Lead in the Pilot of Replacing Business Tax with Value-Added Tax in the Financial Sector. In Yuan, Z. (eds.) *New Strategic Research on China (Shanghai) Pilot Free Trade Zone*. Shanghai: World Century Publishing Company.

2013 The Impact of Increase in Housing Price on Urban Household Average Consumption Propensity: A Study Based on Household Survey Data in Shanghai, *Jinrongyanjiu [Journal of Financial Research]*, No.3.

2011 Impact of the Switch from Business Tax to VAT on China's Financial Sector GST Burden, *Shuiwuyanjiu [Taxation Research]*, No.11.

2009 Impact of US Public Policies on the Sub-Prime Crisis and its Implications to China, *Jingjizongheng [Economics Review]*, No.1.

2007 Comparison of China and India's Taxation Policy to Attract FDI Inflows, *Yataijingji[Asia-Pacific Economy]*, No. 4.

2007 On Dual Personal Income Tax, *Shuiwuyujingji [Taxation and Economy]*, No.5;

2007 International Tax Competition, Capital Control and the Adjustment of Corporate Income Tax Burden, *Shewaishuiwu [International Taxation in China]*, No.3.

2007 The Effects of Dividend Taxation on Corporate Capital Cost and its Implication to China's Dividend Taxation Reform. *Shijiejingjiqingkuang[World Economic Outlook]*, No.1.

2007 The Effects of the Unification of Enterprise Income Tax on China's FDI Inflow. *Caikuaixuexi[Accounting Learning]*, No.3.

2006 An Empirical Study of China's Fiscal Purchasing and Transferring Expenditure on the Economic Growth. *Shijiejingjiqingkuang[World Economic Outlook]*, No.3 (collaborated).

2005 The "New View" on Dividend Taxation and its Implication for China. *Shijiejingjiwenhui[World Economic Papers]*, No. 4.

2002 International Comparison of Turnover Taxation on Financial Sector, *Shuiwuyanjiu[Taxation Research]*, No. 4.

2002 Analysis of China's Stock Market Through Game Theory, *Shanghaijinrong [Shanghai Finance]*, No. 6 (collaborated).

2000 Financial Effects of Taxation and China's Taxation Policy on Financial Assets, *Jinrongyanjiu[Journal of Financial Research]*, No.6.

2000 On the Principal Tax in the Tax Structure in China: A Realistic Analysis, *Zhongyangcaijingdaxuexuebao [Journal of Central University of Finance and Economics]*, No.11.

1998 Horizontal Intergovernmental Fiscal Balance and Intergovernmental Distribution of Taxes in China, *Shijiejingjiwenhui[World Economic Papers]*, No. 2.

1996 Influence of International Reserve Accumulation on China's Economy, *Shanghaijinrong [Shanghai Finance]*, No. 3(collaborated).

World Bank Research Projects

2020-2021 Expenditure Framework Assessment for the Yellow River Resilience PforR (Program for Result) Program.

2020-2021 Expenditure Framework Assessment for the Yangtze River Revitalization PforR Program.

2019-2020 Expenditure Framework Assessment for Hunan Subnational Governance and Public Service Delivery PforR Program.

2019-2020 Public Expenditure and Fiscal Accountability (PEFA) Assessment for 8 Counties in Hunan.

2018 Mid-Term Evaluation of China's Fiscal Reform during the 13th Five-Year Plan Period.

2017-2018 Expenditure Framework Assessment for Sichuan Forestry PforR Program.

2017-2018 Expenditure Framework Assessment for Guizhou Aged Care Reform Program.

2016 Subnational Medium-Term Fiscal Programming and Debt Sustainability Analysis Manual.

2015 Fiscal Sustainability Analysis of Hunan Province.

2015 Fiscal Sustainability Analysis of Xiangshan County, Zhejiang Province.

Other Research Projects

2021, Financing Equalized Delivery of Basic Public Services: Performance Evaluation and Institutional Innovation, sponsored by ADB.

2021, Improvement of the Expenditure Performance of Public Service Delivery, sponsored by China NDRC.

2020 The Fiscal System and Policies to Support Shanghai's Role as the Center Node of Domestic Big Circulation and the Strategic Link of Domestic-International Double Circulation during the 14th Five-Year Plan period, sponsored by Shanghai Finance Bureau.

2019 The Coordination Mechanism of Fiscal and Tax Policies to Promote the Integrated Development of Regions in Yangtze River Delta, sponsored by Shanghai

Research Institute of International Finance and Economy.

2018 The Fiscal and Taxation Reform and Industrial Costs in China, sponsored by Rio Tinto Group.

2018, The Tax Forecasting on Basis of Deep-Learning, sponsored by the Accounting and Planning Department of the State Tax Administration.

2018 Mid-Term Evaluation of the Fiscal Reform during the 13th Five-Year Plan Period in Pudong New District of Shanghai Municipality, sponsored by Pudong Finance Bureau.

2016, The Tax Policies for the Establishment of Zhoushan Free Trade Zone, sponsored by Zhoushan Government, Zhejiang Province.

2016, The Effectiveness of China's Special Tax Zone Policies, sponsored by the International Bureau of Fiscal Documentation (IBFD) .

2015, The Trend of Tax-Economy Relation under the New Normal Status, sponsored by the Accounting and Planning Department of the State Tax Administration.

2015, The Innovative Investment and Financing Modes for Government Projects in Jincheng City of Shanxi Province, sponsored by Jincheng Finance Bureau.

2012, The Resource Tax and Real Estate Tax System Reform during the 12th Five-Year Plan Period, sponsored by the Monetary Policy Department of the People's Bank of China.

2012, Industrial Development and Financial Capacity Building in Jincheng City of Shanxi Province, sponsored by Jincheng Finance Bureau.

2011, China's tax structure upgrading in an era of economic development, transformation and globalization, sponsored by China National Social Science Fund.

2011, Impacts of rising house prices on China's household consumption and the role of public policy, sponsored by China National Social Science Fund.

2010 A survey on MNCs' regional headquarters in Shanghai, sponsored by World Bank and Shanghai Development and Reform Commission.

2009 Impacts of governmental economic policies and behaviors on household consumption lag in China, sponsored by Ministry of Education.

2008 Feasibility of the alternative projects of governmental subsidies to public hospitals of Shanghai Pudong New District, sponsored by Bureau of Finance, Shanghai Pudong New District.

2008 Research on alternative modes of foreign governmental subsidies to schools and its implications to Shanghai, sponsored by Shanghai Government Research Center for Development.

2006 The harmonization of capital income tax system during the process of East-Asian economic integration, sponsored by Shanghai Pujiang Program.

Awards

2016 Second Prize for Philosophy and Social Science Research in Shanghai for the paper '*Will Flat Tax Dampen the Redistribution Effects of Individual Income Tax System in China? A Simulation Analysis Based on 2012 Urban Household Survey Data*';

2002 Third Prize for Philosophy and Social Science Research in Shanghai for the paper *'Financial effects of taxation and China's taxation policy on financial assets'*;
2001 Third Prize for Excellent Teaching Achievements in Shanghai for the project *'Teaching method innovation of the course 'Public Finance''*;
1999, Second Prize for Excellent College Textbooks in Shanghai for *Modern Public Finance* (1st edition).