

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
China's Taxation System (in English for international students)
BA level course:

Public Finance

International Taxation (in English)

Publication:

Books:

- 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.
- 2015 *The Taxation System in China* (5th edition), Fudan University Press.
- 2013 *China Tax Guide* (in Chinese and English version), China Law Press.
- 2011 *The Taxation System in China* (4th edition), Fudan University Press.
- 2008 *The Taxation System in China* (3rd edition), Fudan University Press.
- 2008 *Public Sector Economics* (2nd edition), Fudan University Press.
- 2006 *The Taxation System in China* (1st 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.
- 2001 *Public Sector Economics* (1st edition), Fudan University Press.
- 1997 *Modern Public Finance* (1st edition), Fudan University Press.

Representative papers:

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/AVE71qxSnYabzt6n74kV>.
- 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).

Research subjects:

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)'.