

シャウプ使節団来日 60 周年記念国際シンポジウム

The Political Economy of Taxation in Japan and United States:

A symposium on the occasion of the 60th anniversary

of the 1949 Mission of Carl S. Shoup to Japan

2009 年 12 月 12 日(土)-14 日(月)

主催 横浜国立大学、横浜国立大学経済学部

(使用言語: 英語)

シャウプ使節団来日60周年を記念して、横浜国立大学附属図書館が所蔵するシャウプ・コレクションを利用した国際シンポジウムを開催します。シャウプ・コレクションは、日本の戦後の税制構想をめぐる調査・勧告の中心的担い手であったカール・S. シャウプが自身で集積した包括的資料です。当コレクションは戦後のシャウプ使節団関連の資料のみならず、シャウプ来日前の戦前期から帰国後の長きにわたる研究活動を示す重厚な資料のほか、日本、フランス、キューバ、ヴェネズエラなどシャウプのかかわった税制改革関連資料、さらにはGHQや日本政府関係者も対象とした書簡などから構成されており、まさに超一級の歴史資料といえます。税制改革をめぐるアメリカの国際政策の展開を政治経済学的に研究するうえで不可欠の資料です。シャウプは晩年、その蔵書および資料を日本の研究機関での所蔵に託すことを望み、横浜国立大学経済学部がこれを受け入れ本学附属図書館がこの資料を所蔵・公開することになりました。このたび、アメリカをはじめ海外から多数の研究者を招聘し、シャウプ・コレクションの学問的価値を引き出すシンポジウムを開催し、世界的研究ネットワークの形成を目指すことになりました。シャウプ来日60周年のこの重要な記念行事を横浜国立大学開学60周年に合わせて実施できたことは大変意義深いことといえます。広く本学関係者各位のご支援・ご参加を賜りたくお願い申し上げます。

経済学部附属貿易文献資料センター長 岡部純一

The Political Economy of Taxation in Japan and United States:

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December 12-14, 2009

Yokohama National University

Keio University

Organisers:

Yasunori Fukagai

Professor, Yokohama National University

Jun-ichi Okabe

Director, Center for International Trade Studies

Professor, Yokohama National University

Programme Organisers:

Elliot Brownlee

Professor Emeritus, University of California – Santa Barbara

& Visiting Professor, Yokohama National University

Yasunori Fukagai

Professor, Yokohama National University

Eisaku Ide

Associate Professor, Keio University

Saturday, 12 December

Venue: Education – Culture Hall, Yokohama National University

Part I:

Political Economy at Columbia University, and the Reform of
International Taxation during Economic Crisis and War, 1918-1949

10:30-11:00 Opening Remarks:

Yasunori Fukagai (YNU) & Elliot Brownlee (UCSB & YNU)

11:00-11:50 Session I-1

Shoup vs. Dodge and Comprehensive Tax Reform in Japan, 1947-1949

Elliot Brownlee (UCSB & YNU):

Discussant: Satoshi Sekiguchi (Rikkyo University)

11:50-13:10 Lunch

13:10-14:50 Session I-2

From Seligman to Shoup: The Early Columbia School of Taxation and
Economic Development

Ajay K. Mehrotra (Indiana University, US)

Richard T. Ely, Edwin R. A. Seligman and the German Influence to US and
to Japan: Political Languages of Land and Taxation Crossed the Oceans,
1880s-1900s

Yasunori Fukagai (YNU)

Discussant: Tetsuo Taka (Kyushu Sangyo University)

14:50-15:20 Tea

15:20-16:10 Session I-3

The Haig-Shoup Mission to France in the 1920s

Frances M. B. Lynch (University of Westminster, UK)

Discussant: Monica Prasad (Northwestern University, US)

16:10-17:50 Session I-4

Held Hostage by Debt: The Shoup Missions to Cuba

Michael R. Adamson (California State University, Sacramento, US)

Columbia University Tax Experts and the Fiscal World They Made

Joseph J. Thorndike (Tax Analysts, Falls Church, VA, US)

Discussant: Dennis Ventry (University of California – Davis, US)

Sunday, 13 December

Venue: Raio-sha Medium Conference Room at Hiyoshi Campus,
Keio University

Part II:

The Legacy of the Shoup Mission to Japan, 1949-2009

10:00-10:50 Session II-1

Shoup vs. Dodge and Comprehensive Tax Reform in Japan, 1949-1951

Elliot Brownlee (UCSB & YNU)

Discussant: Eisaku Ide (Keio University)

10:50-12:20 Lunch

12:20-14:00 Session II-2

Avoiding the Aid Curse: Taxation and Economic Development in Japan

Monica Prasad (Northwestern University, US)

Why Japanese tax burden of corporate income is high ?

: From the stand point of Shoup recommendation

Satoshi Sekiguchi (Rikkyo University)

Discussant: Takatsugu Akaishi (Nagasaki University)

14:00-15:40 Session II-3

Doctors of Taxation: the Shoup Mission in Japanese Context

Katalin Ferber (Waseda University) &

Laura Hein (Northwestern University, US)

T.B.A. (on the treatment of the family unit in Japanese tax law)

Dennis Ventry (University of California – Davis, US)

Discussant: Morinao Iju (University of Shizuoka)

15:40-16:10 Tea

16:10-17:50 Session II-4

Undoing the Work of the Occupation in Japan

: From Paragon of Fiscal Discipline to Debtor State

Gene Park (Baruch College, US)

Why Did Japanese Government Adopted Public Works and Tax Cuts?

: On the Creation of Japanese Fiscal System

Eisaku Ide (Keio University)

Discussant: Masayuki Takahashi (University of Niigata Prefecture)

Monday, 14 December

Venue: Media Hall at University Library, Yokohama National University

Part III

Panel on the Political Economy of Taxation in Japan and United States

9:40-11:30 All Participants

11:30-11:45

Concluding remarks

Elliot Brownlee (UCSB & YNU), Yasunori Fukagai (YNU) & Eisaku Ide
(Keio University)