

## Tax Reform In Rural China Revenue Resistance And Authoritarian Rule

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### At the Crossroads of Post-Communist Modernisation

On October 1, 2009, the People's Republic of China (PRC) celebrated the 60th anniversary of its founding. And what an eventful and tumultuous six decades it had been. During that time, under the leadership of the Chinese Communist Party (CCP), China was transformed from one of the world's poorest countries into the world's fastest growing major economy, and from a weak state barely able to govern or protect its own territory to a rising power that is challenging the United States for global influence. Over those same years, the PRC also experienced the most deadly famine in human history, caused largely by the actions and inactions of its political leaders. Not long after, there was a collapse of government authority that pushed the country to the brink of (and in some places actually into) civil war and anarchy. Today, China is, for the most part, peaceful, prospering, and proud. This is the China that was on display for the world to see during the Beijing Olympics in 2008. The CCP maintains a firm grip on power through a combination of popular support largely based on its recent record of promoting rapid economic growth and harsh repression of political opposition. Yet, the party and country face serious challenges on many fronts, including a slowing economy, environmental desecration, pervasive corruption, extreme inequalities, and a rising tide of social protest. Politics in China is an authoritative introduction to how the world's most populous nation and rapidly rising global power is governed today. Written by leading China scholars, the book's chapters offers accessible overviews of major periods in China's modern political history from the mid-nineteenth century to the present, key topics in contemporary Chinese politics, and developments in four

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important areas located on China's geographic periphery: Tibet, Xinjiang, Hong Kong, and Taiwan.

### **Understanding and Interpreting Chinese Economic Reform**

Based on a treasure trove of information collected through fieldwork interviews and painstaking documentary research through the Chinese and Western language presses, this book analyzes one of the most important reforms implemented in China over the past decade – the rural tax and fee reform, also known as the "Third Revolution in the Countryside". The aim of the tax was to improve social stability in rural China, which has become increasingly shaken by peasant protests, many of them large-scale and violent. By examining the gap between the intentions of the reform and the eventual outcomes, Göbel provides new insights into the nature of intergovernmental relations in China and highlights the ways in which the relationship between the state and the rural populace has fundamentally changed forever. *The Politics of Rural Reform in China* will appeal to students and scholars of Chinese politics, governance and development studies.

### **China's Local Public Finance in Transition**

#### **People's Republic of China 2006**

In the last 30 years, China's record economic growth lifted half a billion people out of poverty, with rapid urbanization providing abundant labor, cheap land, and good infrastructure. While China has avoided some of the common ills of urbanization, strains are showing as inefficient land development leads to urban sprawl and ghost towns, pollution threatens people's health, and farmland and water resources are becoming scarce. With China's urban population projected to rise to about one billion – or close to 70 percent of the country's population – by 2030, China's leaders are seeking a more coordinated urbanization process. *Urban China* is a joint research report by a team from the World Bank and the Development Research Center of China's State Council which was established to address the challenges and opportunities of urbanization in China and to help China forge a new model of urbanization. The report takes as its point of departure the conviction that China's urbanization can become more efficient, inclusive, and sustainable. However, it stresses that achieving this vision will require strong support from both government and the markets for policy reforms in a number of areas. The report proposes six main areas for reform: first, amending land management institutions to foster more efficient land use, denser cities, modernized agriculture, and more equitable wealth distribution; second, adjusting the hukou household registration system to increase labor mobility and provide urban migrant workers equal access to a common standard of public services; third, placing urban finances on a more sustainable footing while fostering financial discipline among local governments; fourth, improving urban planning to enhance connectivity and encourage scale and agglomeration economies; fifth, reducing environmental pressures through more efficient resource management; and sixth, improving governance at the local level.

## **Tax Reform in Rural China**

This book explores the idea of responsible government in East Asia, arguing that many recent governance crises have resulted from responsibility failures on a huge scale. It distinguishes between accountability, which it argues has been overemphasised recently, and responsibility, which it argues goes beyond accountability, true responsible government involving the actor in feeling liable for and taking responsibility for his or her actions. It shows how historically the concept of responsibility is more embedded in political discussions in Asia, whereas the concepts of democracy and accountability are more embedded in the intellectual traditions of Europe, but that the challenges of revolution and post-revolution, decolonization and post-colonization and neo-liberal globalization have complicated matters. Drawing on a wide range of case studies from East Asia, and relating the concepts discussed to political theory, ethics and social psychology, the book shows how actors in government and society interact to deliberate, produce or distract from the practice and perception of "responsible government", and suggests how the concept of "responsible government", better defined, might be encouraged to produce better governance.

## **China International Business**

China has experienced spectacular economic growth since 1978, averaging 8 to 9% per year. However, economic disparities have also widened very significantly. This book presents papers exploring the causes.

## **China's Local Administration**

China's management of urbanization is an under-appreciated factor in the regime's longevity. The Chinese Communist Party fears "Latin Americanization" -- the emergence of highly unequal megacities with their attendant slums and social unrest. Such cities threaten the survival of nondemocratic regimes. To combat the threat, many regimes, including China's, favor cities in policymaking. *Cities and Stability* shows this "urban bias" to be a Faustian Bargain: cities may be stabilized for a time, but the massive in-migration from the countryside that results can generate the conditions for political upheaval. Through its hukou system of internal migration restrictions, China has avoided this dilemma, simultaneously aiding urbanites and keeping farmers in the countryside. The system helped prevent social upheaval even during the Great Recession, when tens of millions of laid-off migrant workers dispersed from coastal cities. Jeremy Wallace's powerful account forces us to rethink the relationship between cities and political stability throughout the developing world.

## **The Transformation of Governance in Rural China**

## **Income Distribution During System Reform and Economic Development in China**

This study focuses on China's rural industries, offering a theoretical framework to

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explain institutional change.

### **China's Economy**

China's economy has developed rapidly since the economic reforms in 1978, but public finance reforms have proceeded more slowly. This book looks at three major policy options addressing the underlying imbalance between revenues and expenditures at the local level in China. This is a valuable resource for anyone interested in local fiscal issues in China.

### **Politics in China**

Reclaiming Chinese Society analyses the mechanisms, processes and actors producing a wide spectrum of social and cultural changes in reform China. Contrary to most literature that emphasizes economic and political processes at the expense of Chinese society, this volume argues for the centrality of the social in understanding Chinese development. Each of the eleven chapters addresses one type of grassroots activism, covering feminist activism, civic environmentalism, religious revival, violence, film, media, intellectuals, housing, citizenship and deprivation. The wide-range of research styles used in this collection, including ethnography, regional comparison, quantitative and statistical analysis, interviews, textual and content analysis, offers students a methodologically rich vista to China Studies. Written by subject experts and covering all aspects of Chinese Society, this book offers an authoritative overview of Chinese society. It is an invaluable resource for courses on Chinese Society and culture and will be of interest to students and scholars in Chinese and Asian studies.

### **Labor Market Distortions, Rural-Urban Inequality, and the Opening of the People's Republic of China Economy**

While economic expansion has made China irresistible to foreign investors, there is concern the red-hot Chinese economy could be on the fast track to crash and burn. But according to leading economist Jinglian Wu, the answer isn't slamming on the brakes. It's frequent, mild adjustments. In CHINA FROM THE INSIDE: UNDERSTANDING AND INTERPRETING CHINESE ECONOMIC REFORM, Professor Wu makes a case for prudent tightening-up policies that will gradually slow China's monetary supply and ensure a soft landing for the economy. This fascinating new book offers a rare look from the inside as it provides a complete history and in-depth analysis of Chinese economic reform, from the early Soviet model through to today's liberalized market. It outlines macro-economic policy in the transitional period against the wider context of social justice and political reform, as well as presents a blueprint for economic growth and stability.

### **Cities and Stability**

This volume takes a comparative approach to understand general tendencies in post-Communist transition in Russia and China. Bringing together perspectives from Political Science, Sociology and IR, it analyses three arenas of social change: socio-economic systems, political systems, and foreign policies.

## **Politics and Markets in Rural China**

This in-depth volume explains China's residential construction boom and reviews how some established trends are likely to challenge its housing market in coming years. It draws on household surveys and public data in China and provides important lessons about housing policy for China and other countries.

## **Lost and Found**

Annotation. Series on Developing China-Translated Research from China contains a collection of the most outstanding academic articles written by prestigious Chinese scholars of humanities and social sciences within the last 30 years. All the contributors are native Chinese scholars who have experienced China's dramatic changes by themselves. In the past, research done by Chinese scholars has not been adequately represented in English due to the language barrier. In this series, all the volumes are quality works translated from Chinese to English. This series will benefit international readers interested in China's reform process and the development of Chinese humanities and social sciences.

## **Taxation and State-Building in Developing Countries**

China has quickly moved into a critical point in the sense that its past performance in economic growth and development has created so many unsolved problems, and for such problems to be addressed, a better understanding of these problems and a clear policy framework are required for policy makers to conduct reforms. Based on high-level empirical research on China's economic development by each of the contributors, this edited book provides an in-depth and clear analysis of many of important issues facing China's move to new phase of economic development and transformation, and discusses policy issues involved in further reforms.

## **Rural China**

The book is concerned with research on income distribution inequality of Chinese residents in the last 20 years of the 20th century and the beginning of the 21st century. Measuring and making clear the status of inequality of every consisting parts of normal income of Chinese residents is an important concept. First, on the basis of the statistical data and the estimated data, as well as several kinds of methods that are used to calculate income inequality and suited for the available data, the authors computed the population-income Gini Coefficients of normal income inequality respectively for China's national, urban and rural areas. Second, by using urban/rural income ratio, Theil index and others, they measured the status and trends of Chinese urban/rural gap and regional income disparity, as well as their influence on the whole income inequality. Third, by case study and decomposition analysis some main factors, which had impacts on income inequality of urban and rural residents in China, and their influence, were researched. Fourth, the authors studied and measured the status and changes of the poor population and poverty rates in rural and urban areas in China. Fifth, the trend of inequality of normal income of Chinese residents was predicted at large,

and the status of distribution inequality of Chinese residents was judged.

### **Market Reforms Versus Structural Reforms in Rural China**

There is a widespread concern that, in some parts of the world, governments are unable to exercise effective authority. When governments fail, more sinister forces thrive: warlords, arms smugglers, narcotics enterprises, kidnap gangs, terrorist networks, armed militias. Why do governments fail? This book explores an old idea that has returned to prominence: that authority, effectiveness, accountability and responsiveness is closely related to the ways in which governments are financed. It matters that governments tax their citizens rather than live from oil revenues and foreign aid, and it matters how they tax them. Taxation stimulates demands for representation, and an effective revenue authority is the central pillar of state capacity. Using case studies from Africa, Asia, Eastern Europe and Latin America, this book presents and evaluates these arguments, updates theories derived from European history in the light of conditions in contemporary poorer countries, and draws conclusions for policy-makers.

### **Village China Under Socialism and Reform**

China's role in global affairs today continues to rise. This book provides an authoritative, comprehensive and detailed overview of contemporary economic developments in China. Key topics include agriculture; the market gradually replacing central planning; the global financial crisis; the reform of state-owned industrial enterprises; the non-state sectors; the 'open-door' policy (including the WTO, exchange rate policy, and inward and outward direct foreign investment); and China's economic performance in general. The book continues - and adds to - the overview of developments up to May 2006 which were covered in the author's *China: A Guide to Economic and Political Developments* (2006), and is the companion volume to *Political Developments in Contemporary China: A Guide* (2010) - both published by Routledge.

### **Reclaiming Chinese Society**

East Asia is at the heart of the global economic transformation, and the countries of the region are witnessing rapidly changing labour markets, alongside the pressure to cut production costs and lower taxes in order to become successful 'competition states'. These changes have resulted in increased welfare demands which governments, organizations and agencies across the region have had to address. This book examines welfare regimes in the Greater China region, encompassing mainland China, Hong Kong, Macao and Taiwan. In so doing, it explores the ways in which the rapid growth and internationalisation of the economy across Greater China is presenting new social policy challenges that governments, social welfare organizations and agencies in the region are having to respond to. Rather than simply describing and categorising welfare systems, the contributors to this volume add to our understanding of how one of the major economic transformations of the contemporary era in East Asia is shaping welfare provision in the region. In turn, in this context of economic change, they examine the new strategies and measures that have been adopted in order to reduce the

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heavy burden on the state in terms of welfare provision, whilst also attempting to diversify funding and provision sources to meet the pressing welfare needs. Based upon extensive fieldwork by leading scholars of social policy, this book will appeal to students and scholars of Asian social policy, comparative development and social policy, social welfare and Chinese studies.

### **Inequality and Public Policy in China**

One of the more commonly and widely held beliefs outside the People's Republic of China about the changes wrought by the reform era is that there has been no political change. The attention of the outside world focuses inevitably on Beijing and national level politics. Nonetheless, it may actually be at the more local levels that changes in politics and the state are most obviously made manifest. The contributions to this volume clearly and convincingly demonstrate that the state and politics in China have changed considerably since the beginning of the 1980s. An international line up of experts explore the meanings of local initiatives through case studies, assessing their contribution to improving governance, questioning how they can be sustained, and revealing the political nature of normative standards. Each contribution focuses on a different policy area including cultural strategies, housing, land politics, corruption, peasants' burden and cadre reforms, women and gender, and international relations. *The Chinese State in Transition* is an important read for students and scholars of Chinese politics, social and public policy, and governance.

### **Power and Wealth in Rural China**

### **Taxation in the People's Republic of China**

The re-emergence of China as an economic superpower during its systemic transition is an astonishing phenomenon. *China and Post-Socialist Development* is the first comprehensive attempt to frame China's advancements within the context of the East Asian developmental miracle, against the background of post-socialist transformation, asking how has it happened and where does China go from here? In this book the author argues that as China transits from central planning to market, it tries to imitate the institutions and policies of Japan and South Korea during their high growth periods of the second half of the twentieth century. China's approach – broadly in opposition to the neo-liberal doctrine – has brought impressive results, leading the author to make important predictions about the future. This book is for everybody who is interested in China, development and post-socialist transformation.

### **Grassroots Political Reform in Contemporary China**

This book is the first to provide a comprehensive treatment of China's domestic system of taxation. Set within the broader context of the nation's economic and fiscal structure, it offers an authoritative analysis of each type of taxation and the tax system as a whole. The author, who is one of the foremost authorities on Chinese tax policy, has drawn extensively on Chinese publications as well as

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personal contacts with Chinese government officials and western lawyers and businessmen working in China.

### **Taxation Without Representation in Contemporary Rural China**

China Development Research Foundation is one of the leading economic think tanks in China, where many of the details of China's economic reform have been formulated. Its work and publications therefore provide great insights into what the Chinese themselves think about economic reform and how it should develop. This book presents a comprehensive survey of China's reforms of the last thirty years. Its coverage includes macroeconomic policy; banking, finance, capital markets and tax; trade; labour markets; price reform; social security; and much else. Overall, it provides an invaluable assessment of the reforms from the perspective of experts within China, including an appraisal of how extensive the reforms have been, what consequences have turned out, and how far the reforms have been successful.

### **Tax Systems and Tax Reforms in South and East Asia**

#### **China's Housing Reform and Outcomes**

Observers often note the glaring contrast between China's economic progress and its stalled political reforms. This volume, written by experienced scholars, explores a range of grassroots efforts--initiated by the state and society alike--to restrain corrupt behavior and enhance the accountability of local authorities. While the authors offer varying views on the larger significance of these developments, their case studies point to a more dynamic Chinese political system than is often acknowledged.

#### **Rural Tax Reform in China**

The remarkable changes in China over the past three decades are mostly considered at the national level, whereas local government - which has played and continues to play a key role in these developments - is often overlooked. The themes of China's local administrative hierarchy, and its historical evolution, have until now received scant attention; this book fills that gap, and presents a comprehensive survey of China's local administration, from the province down to the township. It examines the political and functional definitions and historical origins of the nine local administrative levels or categories in contemporary China: the province, the centrally-administered municipality, the ethnic minority autonomous region, the special administrative region, the deputy-provincial city, the prefecture, the county, township and urban district. It investigates how each of the different levels of China's local administration has developed historically, both before and after 1949; and it explores the functions, political and economic, that the different levels and units carry out, and how their relationships with superior and subordinate units have evolved over time. It also discusses how far the post-Mao reforms have affected local administration, and how the local administrative hierarchy is likely to develop going forward.

## **Urban China**

This book examines the present status, recent tax reforms and planned tax policies in some South and East Asia countries since the 1990s. The evidence is presented in a user friendly manner, but at the same time uses technically sophisticated methods. The main countries studied are China, India, Japan, Malaysia, South Korea and Thailand. It is unique for being the first systematic treatment of the topic: hitherto, the information available has been widely dispersed and difficult to access. It should prove to be a natural companion to two previous books on taxation published by Routledge and also edited by Luigi Bernardi.

## **Community and Protest in Rural China**

This book answers the important question - how does China maintain authoritarian rule while it is committed to market-oriented economic reforms?

## **Economic Developments in Contemporary China**

This book examines questions of change and inertia in the context of the longstanding grievances over excessive taxation in rural China. How can some changes be sustained, whilst others cannot? How can a longstanding administrative practice be changed or even terminated, especially when previous attempts at change have failed? Using extensive interview data with local and central bureaucrats, Li's findings highlight the role of parallel developments and agency in the change process, as well as the prevalence of contingency and uncertainty. It also elegantly blends the narrative of the rural tax and administrative reforms with theoretical discussions to deepen our understanding of policy process and institutional change in 21st century China. Despite the authoritarian political system, the Chinese state-in-action which emerges from this book sees actions stemming from both the central and local levels, mediated by strategic design as well as contingency. This book will be of interest to students and scholars of Chinese Studies, political science and policy and development studies.

## **Managing Social Change and Social Policy in Greater China**

Thirty years have passed since the beginning of the reform era in China which saw important changes in agriculture and rural organizations, but it is clear that certain entrenched legacies from pre-reform China still linger on even after WTO accession, most importantly the key role played by state actors and politics in general in the development of markets in rural China. Although increasingly diversified markets have emerged for major agricultural inputs and products, their development cannot be understood without taking this role into account. Moreover, the current central government has embarked on a number of crucial new policies to push rural modernization forward and thus the role of the state in rural development has been re-invigorated in recent years. As a fresh account of rural politics and markets in China this book will appeal to students and scholars of Chinese politics, economics, development studies and political economy.

## **The Politics of Rural Reform in China**

This book provides the first, in-depth English study of the tax burden problems farmers face in China.

## **China and Post-Socialist Development**

This volume examines trends in inequality in the People's Republic of China. It contains findings on inequality nationwide, as well as within the rural and urban sectors, with an emphasis on public policy considerations. Several chapters focus on inequality of income; others analyse poverty, inequality in wealth, and the distribution of wages. Attention is given to groups such as migrants, women, and the elderly, as well as the relationship between income and health care funding and the impact of the rural tax reform. All contributors to this volume make use of a large, nationwide survey of Chinese households, the product of long-term co-operation between Chinese and international researchers that is unique in its scope and duration. Using these data, the contributors examine changes in inequality from 1988 to 2002.

## **The Chinese State in Transition**

Village China Under Socialism and Reform offers a comprehensive account of rural life after the communist revolution, detailing villager involvement in political campaigns since the 1950s, agricultural production under the collective system, family farming and non-agricultural economy in the reform, and everyday life in the family and community. Li's rich examination draws on original documents from local agricultural collectives, newly accessible government archives, and his own fieldwork in Qin village of Jiangsu province to highlight the continuities in rural transformation. Firmly disagreeing with those who claim that recent developments in rural China represent a radical break with pre-reform sociopolitical practices and patterns of production, Li instead draws a clear history connecting the current situation to ecological, social, and institutional changes that have persisted from the collective era.

## **Thirty Years of China's Reform**

"This book started twelve years ago as a much smaller project which was intended to explore China's peasant burdens and grievances. At that time, I saw no clear signs suggesting that the Chinese countryside was on the eve of a great political and economic transformation. I did not anticipate that this project would take so many years to complete and eventually expand to such a scope. The two major rural reforms in the first decade of the twenty-first century, namely the tax-for-fee reform in 2002-2004 and the abolition of agricultural taxes in 2005-2006, whose effects were reinforced by the ongoing marketization of the rural economy and the rapid deterioration of rural finances, have changed China's rural politics almost beyond recognition. In terms of its economic, political, and social magnitude, this transformation by no means pales in comparison with agricultural decollectivization around the turn of the 1970s"--

## **Structural Change in Rural China**

In 1979, the Chinese government famously introduced The Single Child Policy to control population growth. Nearly 40 years later, the result is an estimated 20 million "missing girls" in the population from 1980-2010. In *Lost and Found*, John James Kennedy and Yaojiang Shi focus on village-level implementation of the one-child policy and the level of mutual-noncompliance between officials and rural families. Through in-depth interviews with rural parents and local leaders, they reveal that many had strong incentives not to comply with the birth control policy because larger families meant increased labor and income. In this sober exploration of China's Single Child Policy throughout the reform period, the authors more broadly show how governance by grassroots cadres with greater local autonomy has affected China in the past and the challenges for resolving center-versus-locality contradictions in governance that lie ahead.

## **China in the Global Economy Income Disparities in China An OECD Perspective**

## **Towards Responsible Government in East Asia**

## **Unfinished Reforms in the Chinese Economy**

Evaluates the impact of some key factor market reforms on rural-urban inequality & income distribution, using a household-disaggregated, recursive dynamic computable general equilibrium model of the People's Republic of China. It also explores how these factor market reforms interact with product market reforms currently under way as part of the country's World Trade Org. (WTO) accession process. The simulation results show that reforms in the rural land rental market & hukou system, as well as increasing off-farm labor mobility, would reduce the urban-rural income ratio dramatically. Furthermore, the combination of WTO accession & factor market reforms improves both efficiency & equality significantly. Charts, tables & graphs.

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