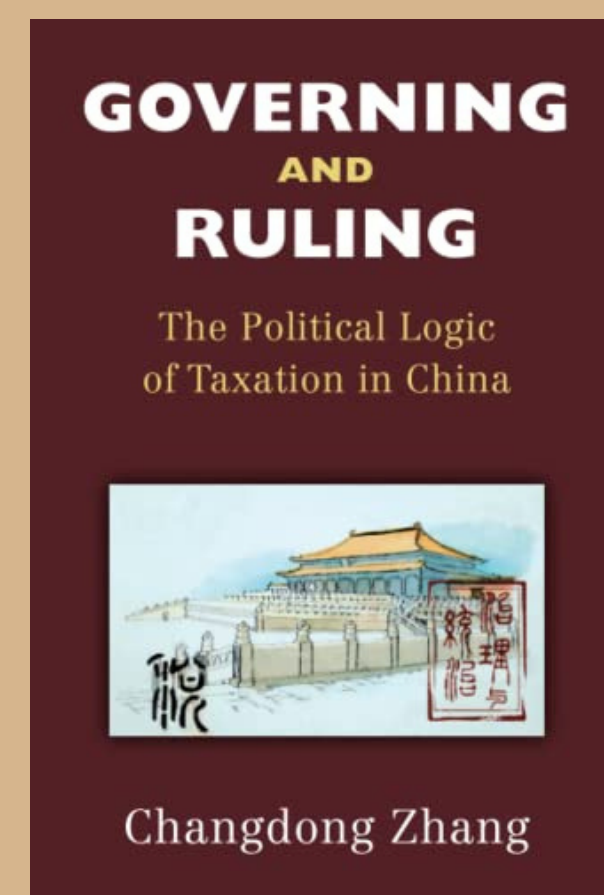


GOVERNING AND RULING: THE POLITICAL LOGIC OF TAXATION IN CHINA

(U OF MICHIGAN PRESS, 2021)

with the author -
Zhang Changdong

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Rapid social economic changes, the transition from a planned economy to a market economy, or even economic liberalization can lead to political instability and the collapse of authoritarian regimes. Despite experiencing all of these unprecedented changes in the past forty years, China under the Chinese Communist Party's leadership has so far successfully transformed and improved both its governance capacity and its ruling capacity. *Governing and Ruling* addresses this regime resilience puzzle by examining the political logic of its taxation system, especially the ways in which taxation helps China handle three governance problems: maneuvering social control, improving agent discipline, and eliciting cooperation. Changdong Zhang argues that a taxation system plays an important role in sustaining authoritarian rule, in China and elsewhere, by combining co-optation and repression functions. The book collects valuable firsthand and secondhand data; studies China's taxation system, intergovernmental fiscal relationships, composition of fiscal revenue sources, and tax administration; and discusses how each dimension influences the three governance problems.

AUTHOR:

Zhang Changdong, Professor of Political Science, Peking University

COMMENTATOR:

Angela Zhang, Associate Professor, HKU Law

CHAIR:

Benjamin Chen, Assistant Professor, HKU Law



This webinar is organized by the Centre for Comparative and Public Law, HKU and will be held via Zoom Meeting. Prior registration is required. Please click [HERE](#) to register. For inquiries, please email Phoenix To at pxto@hku.hk.