



CALL FOR CONFERENCE PAPERS

## PUBLIC SECTOR ECONOMICS 2019

### WEALTH AND PROPERTY TAXATION: WHERE DO WE STAND?

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24 OCTOBER 2019 || ZAGREB, CROATIA

#### SUBJECT

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The Institute of Public Finance (IPF) and Friedrich Ebert Stiftung (FES) are organizing the conference **Public Sector Economics 2019 – Wealth and property taxation: where do we stand?** The goal of the conference is to provide a state-of-the-art assessment of the profession's thinking on the potentials and limitations of these taxes and their role in the modern economy. We invite submissions of historical reviews, studies of experience, as well as theoretical, empirical and policy papers on different aspects of wealth and property taxation.

Wealth (or capital) taxes can be imposed on the holding, transfer or increase in the value of land, housing, financial, business, and other types of assets. Their forms include gross or net wealth taxes; estate, inheritance or gift taxes; housing ownership and rental income taxes; other real estate and property taxes; capital gains taxes and so on. Wealth taxes are far less widespread and generate much less revenue than they used to. Although taxes on property play a bigger role, overall property tax revenue remains limited in most countries.

Recently, there has been a renewed interest in wealth and property taxation. One reason has been a rapid growth in wealth across countries, on the one hand, and increasing wealth inequality on the other. Another has been the need for many governments to generate revenue in order to stabilise public finances in the aftermath of the global financial crisis. Separately, there is an ongoing debate about the impact of the favourable tax treatment of housing on resource allocation as well as macroeconomic and financial stability. Many countries have seen heated debates on estate or inheritance taxes: are they an efficient way to address wealth inequality, increase incentives to work and innovate, or do they encourage wealthy individuals to move to tax havens or engage in tax saving activities that create little value added?

#### CONFERENCE OUTLINE AND TOPICS

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The conference will feature keynotes on historical experiences with wealth and property taxes, current state of property and wealth taxation, and how it might evolve in the future.

Relevant topics for the sessions may include:

- Country experiences with wealth and property taxes, including administrative issues
- Theory of wealth and property taxation: impact on economic behaviour, efficiency and fairness, trade-offs with other taxes
- Taxation of land, housing and other immovable property, incidence of recurrent taxes on immovable property and property taxes in general
- Taxation of property rental income
- Estate, inheritance and gift taxes
- Taxes on financial and capital assets
- Fiscal and macroeconomic aspects of wealth and property taxes
- Political economy of wealth and property taxes

- Distributional aspects: impact of wealth and property taxes on wealth and income inequality, income in retirement
- Property taxation and housing markets
- Property taxation and local public finance
- Property taxation and tourism, spatial and urban planning

## SUBMISSION

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**Submission** of abstracts (200–500 words) or preferably finished papers by **1 May 2019**, to [PSE2019@ijf.hr](mailto:PSE2019@ijf.hr). Submissions should be in English and include keywords and the corresponding author's email.

We shall notify the authors of **accepted papers** by **1 June 2019**.

**Completed papers** will be due by **1 October 2019**. Authors are encouraged to consider submitting their papers to the journal *Public Sector Economics* (see below).

**There is no conference fee.** The organisers are not in a position to cover the costs of travel and accommodation in Zagreb for participants. For more information, please visit the conference website at [pse-conference.ijf.hr](http://pse-conference.ijf.hr).

## KEYNOTE SPEAKERS

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Sarah Perret, *Centre for Tax Policy and Administration, OECD, Paris, France*

Enid Slack, *Institute on Municipal Finance and Governance, Munk School of Global Affairs and Public Policy, University of Toronto, Canada*

## PROGRAM COMMITTEE

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Spencer Bastani, *Department of Economics and Statistics, Linnaeus University and CESifo*

Helena Blažić, *Faculty of Economics, Rijeka, Croatia*

Michael Keen, *International Monetary Fund, Washington, D.C., US*

Dubravko Mihaljsek, *Bank for International Settlements, Basel, Switzerland*

Hrvoje Šimović, *Faculty of Economics and Business, Zagreb, Croatia*

Ivica Urban, *Institute of Public Finance, Zagreb, Croatia*

## ORGANIZING COMMITTEE

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Slavko Bezeredi, *Institute of Public Finance*

Marina Nekić, *Institute of Public Finance*

Katarina Ott, *Institute of Public Finance*

## PUBLICATION

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Conference participants are encouraged to submit their papers to a **special issue of *Public Sector Economics***, an academic journal indexed in Scopus, DOAJ, EconLit and RePEc, among others. Published quarterly, *Public Sector Economics* uses a double-blind peer review process, drawing referees from a worldwide pool of experts (see [the list](#)) and follows the highest ethical standards (see [Ethical Guidelines](#)). The editorial and production processes ensure a quick turnaround of submissions and publication of accepted papers. To facilitate these processes, we kindly request the authors to follow the formatting instructions at <http://www.pse-journal.hr/en/for-authors/>.

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