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**THE POLITICAL ECONOMY OF TAXATION IN JAPAN AND THE  
UNITED STATES: A SYMPOSIUM ON THE OCCASION OF THE 60TH  
ANNIVERSARY OF THE 1949 MISSION OF CARL S. SHOUP TO JAPAN**

December 12–14, 2009

*Yokohama National University  
Keio University*

**Preface**

During December 12–13, 2009, Yokohama National University (YNU) and I held an international conference which commemorated the 60<sup>th</sup> anniversary of the mission of Carl S. Shoup (1903–2000) mission to Japan. In May 1949, the Shoup mission arrived in Tokyo as part of the U. S. occupation’s democratization program, and in September of that same year published its *Report on Japanese Taxation*, which recommended comprehensive restructuring of the nation’s tax system. The reforms Shoup proposed included a national tax system centered on a comprehensive income tax; a net wealth tax; a Value Added Tax at the prefectural level; and a fiscal equalization grant.

Shoup had a long and distinguished career as a professor at Columbia University, teaching there between 1928 and 1971. In the process he accumulated a large collection of books, journals, research notes, personal correspondence, and other historical materials. These materials pertained to Shoup’s research and career in taxation and public finance in not only Japan but also the United States (where his career may have had even more influence than in Japan) and other nations, including Brazil, Cuba, France, Israel, Liberia, and Venezuela, which he had studied while on policy missions. Toward the end of his life, Shoup hoped to find a home for his personal archive at a Japanese research institute. Fortunately, YNU was able to acquire these materials, integrate them as the “Shoup Collection” within the holdings of the YNU Library, and open the collection to the public.

The world-class resources of the Shoup Collection at YNU offer indispensable opportunities for understanding, from the perspective of political economy, a wide range of historical topics. These include, among others, the history of Japan’s tax system in the occupation era, the history of tax reform in the United States from the 1920s through the 1980s, the development of the international policies of the United States regarding taxation and public finance, and the international history of economic thought. Unfortunately, however, the existence of the Shoup Collection is unknown even within Japan. Therefore, at the time I held an appointment at YNU, I appealed to Professor W. Elliot Brownlee, who is a world authority on both the history of taxation and the career of

Carl Shoup, to cooperate, as a visiting professor at YNU, on a research project on the history of the Shoup mission. And, thanks to the mini-conference program of the Keio Economic Society, I organized the international conference with YNU to demonstrate the academic value of the Shoup Collection. The two papers in this issue are among the scholarly results. Professor Brownlee and I are deeply grateful to the Keio Economic Society for its sponsorship of the conference.

(Eisaku Ide)

## **Program**

**Saturday, 12 December**

**Venue: Education – Culture Hall,  
Yokohama National University (YNU)**

### **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) & W. Elliot Brownlee (University of California, Santa Barbara [UCSB], US & YNU)

#### **11:00–11:50 Session I-1**

Shoup vs. Dodge and Comprehensive Tax Reform in Japan, 1947–1949  
W. 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)

Colombia 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)

**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  
W. 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)

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)

Balancing the Equities: Carl Shoup and the Taxable Unit in the United States and Japan  
Dennis Ventry  
(University of California, Davis)

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 Adopt 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**

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