

## Final Report: Exploratory Research Stay at PKU University

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Taxation and sustainable development: Comparing Chinese and Mexican  
discourses around taxation, tax justice and citizenship

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During the 9 days of my exploratory research stay at Peking University (PKU) I was able to accomplish several of the goals formulated in my project proposal and all of my personal and academic expectations for a successful research stay were met. Thanks to my stay at PKU I gained important insights about the Chinese university and research system, exchanged and discussed project related information and knowledge with Chinese academic peers, untapped valuable information and data sources for my research project on sustainability and taxation, and established new contacts with Chinese academic peers in PKU and other universities in the Peking area. In sum, despite the short time period of the explanatory research stay, the challenges which imply a first time visit to China, and without being able to understand and speak Chinese, my stay at PKU within the UAS program was nevertheless very fruitful for my research project and certainly will have a lasting impact on my research as well as my development as a critical research and scholar interested in comparative and transnational social science.

During my research stay at PKU I collected new information, data and secondary literature related to my research project on taxation and sustainability. During two extended informal conversations with two professors at PKU, both experts on project related topics at PKU I was able to discuss my project and related research in China. These experts not only kindly shared their knowledge with me but also made Chinese data sources and secondary literature available to me and advised me to contact several other experts at PKU and other universities in Peking and China. Unfortunately, due to the limited time in China I was not able to meet these experts personally, but engaged in mail contact and I am confident that these communications will also help me to extend my network among Chinese scholars and be fruitful for the search on more project related information. At PKU, both contact persons also expressed their interest for further cooperation and exchange, for example via future workshops or other research oriented exchange. In addition, to the personal meetings I was

also able to take advantage of the important collection of literature and data sources in the PKU library. Thanks to this visit I got a more complete, historically informed and encompassing view on the development and actual characteristics of taxation in China and its link to sustainability.

Next to my research project related activities I was also able to take part at the student live at PKU. I met Chinese and UAS fellows at the PKU campus and took part at the information activities of PKU student clubs at the beginning of the semester. These activities provided me with a good impression of the high quality of academic teaching and learning at PKU, the vibrant student live and introduced me to the Chinese language. I also have to thank the FU Berlin Peking office, headed by Beate Rogler, and their excellent work in providing information and hands on advice on living and working in Peking and the PKU, their help with the establishment of contacts at PKU and their fruitful efforts to facilitate the contact between UAS fellows and current FU Berlin exchange students resident in Peking. Thanks to this help my adaption to the new environment was smooth and efficient.

The exploratory research stay at PKU was very beneficial for me and the idea to compare discourses on taxation and sustainability in Latin America and China. These benefits are related to the project itself but also trespass the concrete research topic to the wider issue of academic cooperation and knowledge exchange. With respect to my research proposal I was able to obtain the necessary data and information to successfully continue the elaboration to a more focused and coherent cross-regional comparative funding application. The expectation that the topic of taxation and its link to sustainability are in China as relevant as they are in Latin America were met and confirmed by the researchers at PKU. It was also common sense that many aspect of the political economy of taxation are yet to be fully explored and understood in China and thus provide an opportunity for further innovative research. As a first outcome of the exploratory research stay a working paper is planned.

At a personal level the short term exploratory research stay was also beneficial. Thanks to my activities at the PKU I was able to establish first academic cooperation contacts at a personal level. I also benefitted from personal impressions and thanks to the multiple conversations I could confront theoretical concepts and hypothesis and eurocentric perspectives dominant in the research on Latin America with Chinese perspectives and experiences. This exploratory research stay definitely increased my interest in China and fostered the idea to work on a cross-regional comparative research project. I therefore want to thank the various persons who made this exploratory research stay possible and facilitated my stay at PKU. These include Katrin Risch (UAS), Beate Rogler (FU Berlin, Peking office), Prof. Dr. Xue Ling (PKU, School of Government) and Wang Zehng (PKU, International Student Office). Without their help and support this fruitful and enriching exchange would not have been possible.

Contacted Scholars at PKU and other Peking Universities

Name	Affiliation	Project related research interests
Prof. Shuanglin Lin*	PKU (School of Development)	Income Taxation in China, Taxation and Development
Prof. Chong Liu*	PKU (School of Economics)	Fiscal Policy, Urban Economics
Prof. Hongbin Li	PKU (School of Economics)	Taxation and Economic Growth
Prof. Zhou La	PKU (School of Economics)	Economic Development, Fiscal Policy
Prof. Quiao Lu	Guanghua School of Management	Taxation, Tax Evasion & Avoidance
Prof. Yong Zheng Liu	Remin University	Fiscal Decentralization
Prof. Zue Ruc	Remin University	Experimental Economics, Taxation, Tax attitudes

\* Personal meeting at PKU during the research stay