

Governing and Ruling

The Political Logic of Taxation in China

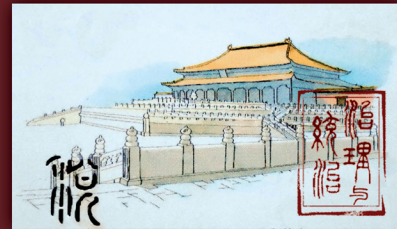
A volume in the China Understandings Today series

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: The Political Logic of Taxation in China* 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.

Changdong Zhang is Associate Professor of Political Science, Peking University.

GOVERNING AND RULING

The Political Logic
of Taxation in China



Changdong Zhang

SAVE 30% AT
PRESS.UMICH.EDU
WITH PROMOTION CODE
UMF21

PAPERBACK 978-0-472-05501-2 | \$39.95

HARDCOVER 978-0-472-07501-0 | \$85

ALSO AVAILABLE AS AN EBOOK.



UNIVERSITY OF MICHIGAN PRESS

Order at www.press.umich.edu or 800.621.2736