Preface

The International Institute of Public Finance (IIPF) was founded in Paris in 1937. The goals of the Institute are to foster research on public finance and public economics, and to encourage the establishment of contacts and the exchange of opinions on related issues among persons of all nationalities.

Membership in the IIPF has grown steadily since its inception and today stands at approximately one thousand members from more than sixty countries. This membership includes both academics and public finance practitioners. Members come primarily from the universities, the public service and international organizations, and developing as well as developed countries are strongly represented. Many outstanding scholars have taken the presidency of the Institute in different periods, including Richard Musgrave, Fritz Neumark, Sir Alan Peacock and Carl Shoup.

The main activity of the Institute is its annual Congress, in which the IIPF promotes debates and exchanges of opinions on topics of common interest. With the exception of a few years during World War II, the Institute has organized an international conference every year since its inception. At each Congress, the IIPF aims to achieve high scholarly standards. The conferences encompass research and discussion on topics of practical relevance, on issues of implementation, as well as on matters of principle.

The IIPF also aims at the worldwide dissemination of the results of scholarly work and of practical experiences. The Congress programme committee selects, in collaboration with the journal editors, a number of congress papers for publication as a supplementary issue of the journal *International Tax and Public Finance*. It also occasionally publishes an additional selection of conference proceedings in book form.

The 57th IIPF Congress was held at Linz, Austria in late August 2001. Professor Stanley Winer of Carleton University, Ottawa chaired the Scientific Programme Committee, of which I was a member. The main theme addressed in several plenary sessions at this conference was ‘The Role of Political Economy in the Theory and Practice of Public Finance’.

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Hirofumi Shibata
President, Kanto-Gakuen University
President, IIPF