

Preface

To find the origins of this book, we have to go back to the winter of 2004 when we first met at the Rotterdam Art Center Witte de With, where we both participated in one of Arjo Klamer's special seminars on cultural economics. Klamer, the well-known Professor of Cultural Economics at Erasmus University Rotterdam, introduced us to each other saying that he was sure we had mutual interests: Kazuko Goto being a researcher in cultural economics with a public finance background and Sigrid Hemels, a tax specialist who, at that time, had just completed her Ph.D. research on tax incentives for the arts and culture in the Netherlands.

Arjo Klamer was right. What followed was an academic and personal friendship built over more than a decade with joint publications and mutual research visits to the Netherlands and Japan, enabled by financial support from the Japan Society for the Promotion of Science (JSPS) and Saitama University. During Sigrid's JSPS short-term fellowship in Japan in November 2014, we met over dinner with Prof. Tadashi Yagi of Doshisha University, Kyoto, and talked with him about the possibility of writing a book on tax incentives for the creative industries. This book is the result of that dinner.

We thank the editors of the Creative Economy series who gave us this opportunity. Furthermore, we are grateful to three anonymous peer reviewers for their useful comments on our book proposal: we hope that we have addressed your points satisfactorily. We are also very grateful to our co-authors who enthusiastically joined this project notwithstanding their busy schedules: Renate Buijze, Raymond Luja, and Dick Molenaar. Without their specific expertise, this book could not have been as comprehensive as it is now. Last but not least, we would like to thank everybody at Springer who has been involved in the production of this book, especially Juno Kawakami, Misao Taguchi and Sudeshna Das, who were always very patient and helpful. We hope our readers will enjoy this book and benefit as much from reading it as we did from writing and discussing it.

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