Call for Papers

Symposium: Global Histories of Taxation and State Finances Since the Late 19th Century

Basel (CH), December 1-3, 2016
Deadline for submitting proposals: May 31, 2016

Organization: Vanessa Ogle (University of Pennsylvania), in cooperation with the Institute for European Global Studies at the University of Basel, funded by the universities of Basel, Heidelberg, and Sydney

Taxation has wide-ranging implications for global as well as domestic orders, ranging from budgets and public finances to inequality, the social fabric of societies, and worldwide competition for corporate profits. Since the global financial crisis of 2008 in particular, taxation and the reform of tax systems have become talking points in many parts of the North Atlantic world. Tax reform is often said to be required for fostering a more attractive business climate through reducing the tax burden and thus increasing tax competitiveness. Other voices focus on government revenues in times of empty coffers and instead call for higher tax rates especially for top earners. Thomas Piketty and his Capital in the Twenty-First Century as well as the Occupy movement in the United States have galvanized attention on the connections between taxes and inequality. Outrage at the rise of the “One Percent” is accompanied by calls for shutting down tax havens available mostly to the super rich. Whether in the United States or Britain, however, multinationals such as Google and Apple successfully play the inversion game by splitting up into multiple units and reincorporating in lower-tax countries for the purpose of obtaining better tax conditions.

The current interest in taxation is welcome, but many of the issues raised more recently have long histories that deserve to be studied in their own right. This international symposium calls on historians and historically-minded sociologists, legal scholars, and political scientists with different geographical specializations to engage with the topic of taxation from a wide variety of angles. Contributions on histories of taxes and state finances beyond Europe and North America are explicitly encouraged. Commentators and session chairs will be drawn from the universities of Basel, Heidelberg, and Sydney as well as from the United States, Britain, and Switzerland. Currently, Patricia Clavin (Oxford University), Marc Flandreau (Graduate Institute Geneva/University of Pennsylvania), Madeleine Herren-Oesch (University of Basel), Monica Prasad (Northwestern University), Glenda Sluga (University of Sydney), Jacob Soll (University of Southern California), and Roland Wenzlhuemer (University of Heidelberg), have agreed to serve as chairs and commenters. While limited travel and accommodation support is available, interested presenters are encouraged to explore their own funding opportunities.

Possible contributions may address but are not limited to the following topics and questions:
- Acceptance of and support for high taxation levels throughout the 20th century
- Anti- or low-tax movements
- Taxation and inequality
- Transitions from colonial to post-colonial tax and revenue systems, from tariffs to income and other taxes
- Tax evasion, tax avoidance, tax havens
- “Tax density” and difficulties of collecting revenue and enforcing taxation
- Taxes and “social contracts” in authoritarian and dictatorial regimes
- Multilateral, bilateral, and other efforts to combat tax avoidance
- Accounting standards and corporate/multinational tax avoidance
- “Race to the bottom” dynamics of global competition for corporate tax profits
- Historically different concepts for allocating business profits among tax jurisdictions: country-by-country reporting of taxes, worldwide income, etc.
- “Tax missions” to the non-Western world as part of dollar diplomacy and financial missions
- Restructuring fiscal systems in the third world as part of development and/or austerity politics, before and after the ‘Washington Consensus’
- Taxes vs. austerity
- Historically shifting attitudes towards deficits, taxation, and austerity: what are acceptable deficit levels, and how are deficits to be reduced?
- Alternative sources of state finances: government loans and bond issues

Scholars interested in presenting a paper at the symposium are invited to send a brief abstract of 300-500 words as well as a short biographical paragraph by May 31, 2016, to Vanessa Ogle at historiesoftaxation@gmail.com. For questions, please contact me at vogle@sas.upenn.edu.