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

Conference of the Laureate of the 2016 International Research Award in Global History

December 1 - 3, 2016

University of Basel

Europainstitut | Institute for European Global Studies

Organizer: Vanessa Ogle (University of Pennsylvania)













Thursday, December 1

13:45 - 14:00 Welcome

Venue: Institute for European Global Studies *Madeleine Herren-Oesch, University of Basel*

14:00 – 17:00 Session I: The Politics of International Taxation

Venue: Institute for European Global Studies

Chair: Martin Lengwiler, University of Basel

Tax Lawyers of the World, Unite! Mitchell B. Carroll,
Transnational Tax Networks, and International Capital
Matthieu Leimgruber, Zurich University

International Double Taxation and Multinational
Enterprises: A Comparison Between the UK and Japan
(ca. 1920s – 1940s)

Ryo Izawa, Shiga University

15:15 - 15:45 Coffee break

The Ambivalent State: Taxation and Eurodollar Financing of the British Economy (ca. 1965 – 1971)

Seung-Woo Kim, Cambridge University

Swiss Fiscal Policies, Global Tax Competition, and Notions of Tax Justice, 1960s – 2010s

Gisela Huerlimann, ETHZ Zurich

17:00 – 18:30 Coffee and light dinner break and transfer to lecture hall

18:30 - 20:00 Public Lecture

Venue: Kollegiengebäude HS 120

Aristocrats and Taxes: Some Thoughts on the Origins of Inequality

Jacob Soll, University of Southern California

Friday, December 2

og:00 — 11:30 Session II: The Postwar Moment Around the Globe Venue: Institute for European Global Studies

Chair: Madeleine Herren-Oesch, University of Basel

States of Occupation: Imposing New Deal Tax Policy on Germany and Japan, 1945 – 1955 Jason Scott Smith, University of New Mexico

Workers "Long-Held Dream": The Soviet Attempt to Abolish Income Taxes, 1960 – 1962 Kristy Ironside, University of Manchester

Walking a Tightrope: Business, the Tax System, and Tax Conscience in Greece, 1955 – 1989

Zoi Pittaki, University of Glasgow

11:30 - 12:45 Lunch Break

12:45 – 16:30 Session III: From Progressive Taxes to Neoliberalism Venue: Institute for European Global Studies

Chair: Vanessa Ogle, University of Pennsylvania

Progressivity and Sectionalism in the American Income Tax

Robin Einhorn, University of California-Berkeley

The Long Twentieth Century of U.S. Progressive Taxation Joseph Thorndike, Tax Analysts

Taxation and Inequality in the 1980s: A Comparison of Western European Experiences

Marc Buggeln, Humboldt University Berlin

14:45 – 15:15 Coffee Break

Tax Planning in an Era of High Tax Rates

Steven A. Bank, University of California-Los Angeles

Whitaker & Baxter: Pioneers of the Anti-Tax Revolt in California from the New Deal to Pat Brown Matteo Muzio, Università degli Studi di Genoa

16:30 – 17:30 Coffee break and transfer to lecture hall

17:30 – 19:00 Conference Keynote

Venue: Kollegiengebäude HS 117

Running to Stay in Place: Money in American Politics

Monica Prasad, Northwestern University

19:30 Conference Dinner

(for invited speakers and participants)

Venue: Restaurant "Zum Tell"

Saturday, December 3

09:00 - 11:00 Session IV: Empire and After

Venue: Institute for European Global Studies

Chair: Corinne Pernet, University of Basel

Customs in the Two Congos (1886 – 1914): How to Control Uncontrollable Borders to Tax International Trade

Bas De Roo, Ghent University

The Politics of Taxation in the French Colonial Empire, 1900 – 1939 Madeline Woker, Columbia University

Twentieth-Century Innovation in Tax Administration and Tax Law: Center vs. Periphery (Mandate Palestine, Israel)

Assaf Likhovski, Tel Aviv University Faculty of Law

11:00 - 11:15 Coffee Break

11:15 - 12:15 Final Roundtable Discussion

Madeleine Herren-Oesch, University of Basel Glenda Sluga, University of Sydney Vanessa Ogle, University of Pennsylvania

Venues of the Conference

Europainstitut/Institute for European Global Studies

Gellertstrasse 27, CH-4052 Basel

Contact Secretariat:

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Email: europa@unibas.ch

Getting to the Europainstitut/Institure for European Global Studies

From your hotel (travel time: ca. 25 minutes)

Take tram no. 3 (direction: Birsfelden Hard) from

"Spalentor". Get off at "Sankt Alban Tor", then follow

the same street further down for approx. 30 meters.

Turn right into Gellertstrasse and walk along for approx.

400 meters to arrive at the Institute (situated on your left).

From Basel SBB (Swiss Railway Station)

Take tram no. 8, 10, or 11 to "Aeschenplatz". From here you have three options:

- 1. Take tram no. 3 (direction: Birsfelden Hard) to "St. Alban-Tor". Approx. 30 meters further down the street turn right into Gellertstrasse and walk along for approx. 400 meters to arrive at the Institute (situated on your left).
- 2. Take tram no. 14 (direction: Pratteln) to "Karl Barth-Platz", then turn into St. Alban-Ring and walk along approx. 300 meters until you reach Gellertstrasse. Turn right and, after approx. 30 meters, find the Institute to your left.
- 3. Take bus number 37 (direction: Basel Dreispitz) to "Gellertstrasse". Turn right into Gellertstrasse and, after approx. 30 meters, find the Institute to your left.

Kollegiengebäude

Petersplatz 1, CH-4051 Basel

Getting to the Kollegiengebäude

ca. 25 minutes travel time from door to door

From the Institute

Walk along Gellertstrasse to the tram stop "St. Alban-Tor". Then take tram no. 3 (destination: Basel Burgfelden Grenze) to "Universität". There, go back approx. 10 meters and turn left into Petersgraben. Walk along Petersgraben for approx. 150 meters and find the building on your left.

Hotel

Bildungszentrum 21, Missionsstrasse 21, CH-4055 Basel

Getting to your Hotel

From Basel SBB (Swiss Railway Station)

Take bus no. 30 (direction: Basel Bad Bf) to "Spalentor", cross the street and turn into Missionsstrasse.

Walk approx. 150 meters to Missionsstrasse 21 (situated on your left).

From EuroAirport Basel/Mulhouse

Take bus no. 50 (direction: Basel SBB) to the final destination "Basel SBB" (Swiss Railway Station). Then change onto bus no. 30 (direction: Basel Bad Bf). Get off at "Spalentor", cross the street and turn into Missionsstrasse. Walk for approx. 150 meters to Missionsstrasse 21 (situated on your left).

If you enjoy walking, you can also walk from Basel SBB to the Institute in ca. 25 minutes. Go along Aeschengraben for approx. 500 meters and at Aeschenplatz follow further on into St. Alban-Anlage. Walk along the boulevard for approx. 700 meters and turn right into Gellertstrasse. Follow Gellertstrasse to find the Institute on your left after approx. 400 meters.

THE LAUREATE | THE INTERNATOINAL RESEARCH AWARD IN GLOBAL HISTORY

Vanessa Ogle

Vanessa Ogle is currently Julie and Martin Franklin Assistant Professor of History at the University of Pennsylvania. She teaches and writes about the history of modern Europe from an international and global perspective. Prior to joining Penn's History Department in 2011 she completed a doctorate at Harvard University (2011). She has received language and thematic training in both modern Western European and Middle Eastern history, and the interactions between Europe and the Middle East are one of her main areas of interest and expertise. In 2013-2014, Ogle was a member at the Institute for Advanced Study - School of Social Science in Princeton, NJ. Ogle recently received the International Research Award 2016 in Global History administered jointly by the universities of Basel, Heidelberg, and Sydney, and her current book project on tax havens, offshore money markets, and the shadow political economy will be supported by a research grant from the Institute for New Economic Thinking (INET) as well as fellowships from the American Council for Learned Societies (ACLS) and the National Endowment for the Humanities (NEH) over the coming years. In 2016-2017, she is a fellow at the Shelby Cullom Davis Center at **Princeton University**

The International Research Award in Global History

The award is funded jointly by the Department of History and the Cluster of Excellence "Asia and Europe in a Global Context" at Heidelberg University (Roland Wenzlhuemer), the Institute for European Global Studies at the University of Basel (Madeleine Herren-Oesch) and the Laureate Research Program in International History at the University of Sydney (Glenda Sluga). It comes with a purse of up to €10,000 to host an international symposium at one of the participating universities. The last symposium took place in Heidelberg in December 2015 with the topic of "The Global Company". The upcoming symposium, organized by the University of Sydney, will take place in Suzhou, China and will be focused on "The History of Global Governance. Transnational Law and Global History."

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