

## Organization

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# PROGRAMME DIRECTION

Hartmut Berghoff (University of Göttingen)

Jan-Otmar Hesse (University of Bayreuth)

**Tobias Straumann** (University of Zurich)



Please register until September 12th, 2024 by using this QR code or use the following link: https://unternehmensgeschichte.de/public/symp2024

# Event Location

Swiss Life Binz Center, Auditorium (basement) Grubenstraße 49 CH - 8045 Zurich

#### Directions

Please use public transportation.

From Zurich main station please take the S-Bahn no. 10 direction to Uetliberg and get off at train stop Binz. From there take bus no. 76 to the Binz Center. Alternatively, you can walk along Binzstrasse, which is a seven-minute walk.



# 47TH ACADEMIC SYMPOSIUM

«Tax management and competition in Historical perspective»

> ZURICH 10th and 11th October 2024





# THURSDAY, 10TH OCTOBER 2024

### 14:00 Welcome

Marc Brütsch (Chief Economist, Swiss Life) Tobias Straumann (University of Zurich)

#### Introduction

14:10 Hartmut Berghoff (University of Göttingen) Tobias Straumann (University of Zurich) Tax management – past and present

#### Presentations

- 14:30 Thibaud Giddey/Geoffroy Legentilhomme/ Matthieu Leimgruber (University of Zurich) A paradise for foreign capitalists? Expenditurebased taxation in Switzerland, 1860–2020
- 15:15 **Harald Espeli** (Bl Norwegian Business School) Tax optimization among Norwegian shipowners and shipping companies 1890s–1920

16:00 Coffee Break

- 16:30 Mark Billings (University of Exeter) Excess profits duty and tax management in the United Kingdom during and after World War One
- 17:15 Jeroen Euwe/Ben Wubs (Erasmus University Rotterdam) Banking secrecy in the Netherlands in the interwar period
- 18:00 James Hollis (University of Oxford) Avoiding a taxable presence in Belle Époque and interwar Britain
- 19:00 **Joint Dinner**

# FRIDAY, 11TH OCTOBER 2024

### Presentations

- 10:00 **Declan O'Reilly** (King's College London) IG Farben: Tax avoidance, financial cloaking devices and the Nazi state
- 10:45 **Benoît Majerus** (University of Luxembourg) From local accounting firms to the Big Four in Luxembourg: An under-researched actor in tax engineering

11:30 Madeline Woker (University of Sheffield) French imperial statecraft, capital, corporate taxation, and the tax haven that wasn't, 1920s–1950s

## 12:15 Lunch

 13:00 Boris Gehlen (University of Stuttgart)/ Christian Marx (Leibniz Institute of Contemporary History Munich)
Tax planning and political risk management: Evidence from European Multinationals (1970s/80s)

#### 13:45 Round Table

#### Moderation

Tobias Straumann (University of Zurich)

#### **Participants**

Jan-Otmar Hesse (University of Bayreuth)

Martin Hess (Member of the Executive Committee, SwissHoldings)

**David Staubli** (Federal Tax Administration, Switzerland)

## 15:15 End of Event