

Call for papers for the conference

***Tax Evasion or Avoidance and Tax Havens,  
from the Nineteenth Century to the Present Day***

**24<sup>th</sup> and 25<sup>th</sup> June 2021, University of Lausanne**

**Organizers: Prof. Sébastien Guex and Dr. Hadrien Buclin**

Since the 2008 financial crisis, the issue of tax evasion or avoidance and of tax havens has gained increasing prominence in public debate and has led to the publication of a vast amount of academic literature. The huge financial needs of states resulting from the economic and health crisis caused by the COVID-19 pandemic will accentuate this trend. Despite this, there has been little research on the history of tax evasion in its broadest sense (that is, including tax avoidance) or, more specifically, the history of tax havens, even though since the middle of the nineteenth century this history has been closely tied to the dynamics brought about by the development of direct fiscality and economic/financial globalization. On the basis of current knowledge, it is difficult to draw general conclusions on matters such as the scale and the evolution of long-term tax evasion, the origins of tax havens, the causes of their proliferation throughout the twentieth century, or the role and functions of the phenomenon of offshore finance in contemporary capitalism.

This conference aims to contribute to a better understanding of this history, which spans over a century and a half. In this regard, proposed contributions could explore the following questions:

- The extent of tax evasion committed by natural and legal persons throughout the nineteenth and twentieth centuries until the present day.
- The factors behind tax evasion (the degree of tax pressure, the legitimacy of political institutions and/or tax authorities, the tax authorities' means of control/severity of sanctions, etc.)
- The reactions of public authorities and different social or political forces to tax evasion and tax havens.

- The evolution of the social profiles of tax evaders, the history and role of tax fraud specialists (tax consultancy firms, fiduciaries, business lawyers, banks, free ports, and free zones).
- Case studies: the origins, mechanisms, scale, and consequences of big tax fraud cases.
- The origins and the development of tax havens on a national level (for example, New Jersey, Delaware, etc., in the United States or the cantons of Glarus, Zug, etc., in Switzerland) or on an international level (for example, Switzerland, Luxemburg, Bermuda, Jersey/Guernsey, the Bahamas, Panama, etc.).
- The periodization of tax evasion and of the phenomenon of offshore finance in the long term: is it possible to distinguish phases in its evolution and, if so, which ones, and why?
- The link between the history of economic and financial globalization, the evolution of international economic regulation, and tax havens.
- The role of tax havens in tax competition between states as well as in the types of tax resistance which emerge and develop within states.

Confirmed keynote speakers:

Vanessa Ogle (King's College, London)

Gabriel Zucman (University of California, Berkeley)

- Contribution proposals (in English or in French) are to be sent to the following email address by November 1, 2020: *hadrien.buclin(at)unil.ch*.
- Each proposal must contain a title and a description (max. 2,000 characters). A brief presentation/CV of the author(s) would be appreciated (max. 400 characters).
- Researchers who submit a proposal will receive a response by December 5, 2020, at the very latest.
- Participants must send a long written summary of their presentation (10,000–12,000 characters) to the following email address by May 1, 2021, at the very latest: *hadrien.buclin(at)unil.ch*.
- Participants' transport and accommodation costs in Lausanne will be covered.
- Publication of the conference proceedings is planned for the year following the conference.