

Conference program

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

24 and 25 June 2021, University of Lausanne (online conference)

Organisers: prof. Sébastien Guex and Dr. Hadrien Buclin

If you wish to attend the conference, please request the Zoom links from: hadrien.buclin(at)unil.ch

Please note that the schedules are based on the Swiss/French time zones! Each communication last 20 minutes. 30 minutes is reserved for collective discussion for each workshop.

Thursday 24 June 2021

1pm to 1.30pm:

**Welcome of the participants and introduction to the conference by
prof. Sébastien Guex**

1.30pm to 2.40pm:

Two workshops in parallel:

Quantitative Approach and Tax Evasion in the long run:

Sébastien Laffite (ENS Paris), *The Origins of Tax Havens: Building a New Database*
Sacha Dray (London School of Economics), *Origins of Tax Evasion: Evidence from the Great Depression*

Multinational Companies, Tax Avoidance and Tax Havens (1/2):

Swati Verma (Institute for studies in Industrial Development, New Delhi), *Tax Haven linked Intra-firm Trade and Risk of Tax Avoidance: A Case Study of Foreign Affiliates in India*

Angela Castillo and Julio Lopez (University of Zaragoza), *Tax-induced Investments in Tax Havens by Spanish Multinationals*

2.40pm to 3pm: break

3pm to 4.30pm:

Two workshops in parallel:

Tax Competition between States and Tax Evasion:

Simon Watteyne (Université libre de Bruxelles), *Threat on the Belgian Tax Haven during La Belle Époque*

Jeanne Bomare and Herry Le Guern (Sciences Po Paris), *Will We Ever Be Able to Track Offshore Wealth? How Suspect Real Estate Investments Responded to Automatic Exchange of Information*

Chloe Fyfe (University of Glasgow), *Luxury Free Ports as Purpose Built Conduits for Tax Evasion*

Multinational Companies, Tax Avoidance and Tax Havens (2/2):

Arjan Lejour (Tilburg University), *The Role of Conduit Countries and Tax Havens in Corporate Tax Avoidance*

Neil Forbes and Ben Wubs (Universities of Coventry and Rotterdam), *Multinational Enterprise, Tax Avoidance and Tax Havens*

Tijn van Beurden (independent scholar), *The Oil Multinational Shell. A History of Tax Avoidance, Evasion and Political Influence, 1914-2020*

4.30pm to 5pm: break

5pm to 6pm, keynote speaker: Vanessa Ogle (University of California, Berkeley), *From Tax Havens to Offshore Financial Centers: The Business of Selling White Collar Crime*

Friday 25 June 2021

1pm to 2.30pm:

Two workshops in parallel:

Tax Fraud and Domestic Politics (1/2)

Isabelle Rabault-Mazières (University of Paris 1), *Débusquer les fraudeurs : l'exemple de l'impôt de solidarité nationale de 1945 en France*

Béatrice Touchelay (University of Lille), *La fraude vue par les administrations fiscales françaises des années 1920 aux années 1970 : le pragmatisme en action*

Sylvain Praz (University of Lausanne), *Les estimations de la fraude fiscale, sa répartition sociale et son utilisation dans les luttes fiscales. L'exemple du canton de Zurich (1870-1945)*

Tax Evasion and (post)-Colonialism

Alexander Apostolides, Christina Ionela and Evangelia Matthopoulou (Universities of Cyprus and Aston), *Offshore Business and Tax Evasion in the 1930s: The Case of the Dominion Manufacturing Company Ltd in Colonial Cyprus*

Gnieneferetien Silue (University of Bouaké), *L'Administration de l'Enregistrement et l'évasion fiscale dans les colonies françaises de 1900 à la veille de la Seconde Guerre mondiale*

Johanna Gautier (University of Geneva), *Postcolonial Cosmography of Off-Shore Finance*

2.30pm to 3pm: break

3pm to 4.30pm:

Two workshops in parallel:

Tax Fraud and Domestic Politics (2/2)

Marc Buggeln (Humboldt University of Berlin), *From Disgrace to Patriotic Deed: Tax Evasion and Tax Flight in Saxonia in the First World War*

Fabio Ecca (Roma Tre University), *War Profits and Tax Evasion. Italian Fiscal*

Policies in the First World War and after the War (1914-1924)

Vivien Ballenegger (University of Lausanne), *The (non-)Taxation of Rich Foreigners Domiciled in the Canton of Vaud (1916-1959)*

Punish and/or Educate Tax Evaders?

Katia Weidenfeld (Ecole des Chartes, Paris), *Emprisonner les fraudeurs de l'impôt en France*

Thibaud Giddey and Mikael Wendschlag (Universities of Lausanne and Uppsala), *Swedish tax evasion, capital export and tax-driven immigration to Switzerland, 1960s-1980s*

Korinna Schönhärl (KIT Karlsruhe), *Tax Education between WWII and the 1980s: How Spain, the USA and West Germany Tried to Make Their Citizens Pay Honestly*

4.30pm to 5pm: break

5pm to 6pm, keynote speaker: Gabriel Zucman (University of California, Berkeley), *The Missing Profits of Nations*

6pm: end of the conference