

**Organisation:**

PD Dr. Korinna Schönhärl



Dr. Gisela Hürlimann



PD Dr. Dorothea Rohde

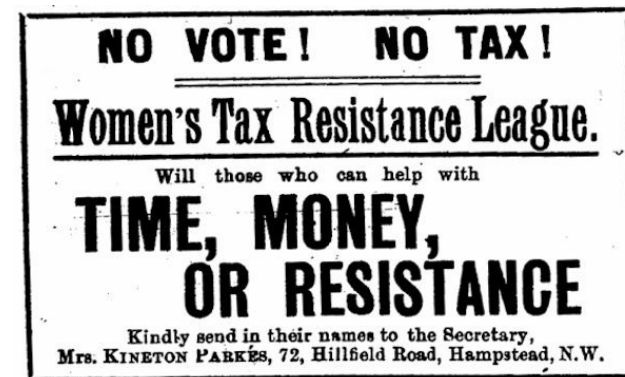


Guests are kindly requested to register until  
13 March 2020 at [schoenhaerl@em.uni-frankfurt.de](mailto:schoenhaerl@em.uni-frankfurt.de).

**With kind support from**



Graphic: Advertising for the Women's Tax Resistance League in the suffragist newspaper *The Vote*,  
15. October 1910.



**Not Paying Taxes:  
Tax Evasion, Tax Avoidance and Tax  
Resistance in Historical Perspective**

Workshop at Goethe University Frankfurt,  
Campus Westend,  
IG Farben Building,  
Eisenhower-Room IG 1.314 / IG 311  
**26 - 27 March 2020**

## Thursday, 26.3.2020, IG 1.314

13.00-13.15	<b>Introduction</b> (Korinna Schönhärl)
13.15-15.45	<b>Strategies for Evading and Avoiding Taxes</b>  Lucia Cecchet (Mainz University): <i>The rhetorics of tax evasion in Attic oratory and some modern counterparts</i>  Yaruipam Muivah (EHESS-PSL Université Paris): <i>Tax avoidance by the hill people in the North-East Frontier of India in the early colonial period, 1875-1913</i>  Yener Koç (Boğaziçi University Istanbul): <i>Taxing the Tribes: The Resistance and Adaptation of the Tribes of the Ottoman East to the Tax Policies (1850-1900)</i>  Comment: Christopher Kopper, Bielefeld University Chair: Gisela Hürlimann, Karlsruhe Institute of Technology KIT
15.45-16.15	Coffee Break
16.15-18.15	<b>Saving the Rich and Multinationals from Taxation</b>  Anna Grotegut (Bielefeld University): <i>Vote against the Radical-Socialist Government so long as it advances unfair land taxes and valuations. The "Land Unions" fight against the taxes imposed on land in Britain</i>  Peter Scott (Henley Business School, University of Reading): <i>Saving the rich from soaking: the British elite, "tax-dodging", and the genesis of the tax avoidance industry in inter-war Britain</i>  Boris Gehlen / Christian Marx (Leibniz Institute for Contemporary History, Munich): <i>"I am a professional tax evader". Multinationals, business groups, and tax havens, 1960s to 1980s</i>

Mikael Wendschlag (Uppsala University)/ Thibaud Giddey (University of Lausanne): <i>Colliding tax cultures: tax avoidance as economic crime in 1970s Sweden and Switzerland</i>  Comment: Christine Osterloh-Konrad (University of Tübingen) Chair: Korinna Schönhärl (Goethe University Frankfurt)	10.30-11.00 Coffee Break	
18.15-18.30	Break	
18.30-20.00	<b>Panel discussion (IG 311) (in German): Tax Compliance as a business, democratic and international challenge</b>  Nadia Altenburger, advocate, Flick Gocke Schaumburg  Uwe Eppler, advocate, Norton Rose Fulbright  Christine Osterloh-Konrad, professor of law (University of Tübingen)  Korinna Schönhärl, historian (GU)  Moderation: René Höltschi, economic correspondent for NZZ in Berlin	11.00-13.00 <b>Avoiding Tax Avoidance</b>  Christina Bröker (University of Regensburg): <i>The Struggle for money? Defending taxes in 13<sup>th</sup> century England</i>  Korinna Schönhärl (GU) <i>Tax morales: How norms on paying taxes in West Germany developed after WWII</i>  Aniko Fehr / Sylvain Praz (University of Lausanne): <i>An "exceptional" tax amnesty: a usual Swiss way to fight the fraud in the 20<sup>th</sup> century</i>  Comment: Philipp Lamprecht (Goethe-University Frankfurt) Chair: Eberhard Schnebel (Goethe-University/ Commerz Bank)
20.00-21.30	Buffet	13.00-14.00 Lunch

## Friday, 27.03.2020, IG 1.314

8.30-10.30	<b>Resisting and Opposing Taxes</b>  Kerstin Droß-Krüpe (University of Kassel): <i>(Not) paying taxes in Roman and Byzantine Egypt</i>  Vasilis G. Manousakis (University of Crete, Rethymno): <i>Taxes, tax avoidance and the black economy in Occupied Greece, 1941-1944</i>  Daniel Olisa Iweze (University of Benin, Benin City): <i>Women's Protests Against Colonial Taxation in the Eastern Region of Nigeria</i>  Comment: Wolfgang Franzen (FORES Cologne) Chair: Wolfgang Brandes (Goethe-University Frankfurt)	16.00-16.30 <b>Summary</b> (Gisela Hürlimann / Dorothea Rohde / Korinna Schönhärl)
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11.00-13.00	<b>Avoiding Tax Avoidance</b>  Christina Bröker (University of Regensburg): <i>The Struggle for money? Defending taxes in 13<sup>th</sup> century England</i>  Korinna Schönhärl (GU) <i>Tax morales: How norms on paying taxes in West Germany developed after WWII</i>  Aniko Fehr / Sylvain Praz (University of Lausanne): <i>An "exceptional" tax amnesty: a usual Swiss way to fight the fraud in the 20<sup>th</sup> century</i>  Comment: Philipp Lamprecht (Goethe-University Frankfurt) Chair: Eberhard Schnebel (Goethe-University/ Commerz Bank)
13.00-14.00	Lunch
14.00-16.00	<b>Negotiating Low or Non-Taxation</b>  Rodrigo Gordo de la Huerta (Instituto de Investigaciones Dr. José María Luis Mora, Mexico City): <i>Resistance, Negotiation and Judicial Controversy: Alternatives to Fiscal Evasion in the Sale Tax Administration in Early Bourbon New Spain (1723-1754)</i>  Benjamin Müsegades (Heidelberg University): <i>Negotiating and evading taxation. Communes and lords in late medieval southwest Germany</i>  Rachel Renault (Le Mans University): <i>Tax avoidance and tax resistance in 17th and 18th century Germany: imperial taxation and local agency (Saxony and Thuringia)</i>  Comment: Eberhard Isenmann (University of Cologne) Chair: Dorothea Rohde (Bielefeld University)
16.00-16.30	<b>Summary</b> (Gisela Hürlimann / Dorothea Rohde / Korinna Schönhärl)