Proposed title of the session

Internationalization, Globalization, and their Effects on Taxation and Redistribution in OECD-nations since 1945.

Abstract

The session will explore key aspects of fiscal history since World War II within the context of the “Diversity in Development” theme of the conference. Our session would explore patterns of tax policy and distributive outcomes in the OECD nations, identifying trends, path dependencies, and varieties of national and regional development. Among the historical patterns under discussion will be those relating to the increasingly common view among fiscal scholars that the “tax state” is being replaced by a “debt state.” The session would seek to explain those patterns in terms of national and sub-national tax policies, international agreements (e.g., monetary accords, tax treaties, harmonization measures), and globalizing economic trends. The contemporary debates surrounding the “debt state” and the consequences of the recent economic and financial difficulties for national economies and government spending seem to have reinforced claims for greater intranational and international tax justice. In our session, we shall test this impression by an examination of debates regarding just taxes, tax justice and equity over the entire period since 1945. Social scientists, particularly since the 1990s, have developed a rich base of research corpus on comparative income and wealth distribution, and have occasionally questioned established views on tax and budget incidence and the appropriate outcomes of progressive taxation. The session hopes to discuss these challenges. On a more general level, we hope to promote the exchange of views on how to interrelate quantitative and econometric methods with qualitative, conceptual and discursive approaches to fiscal history. In the process of discussing redistributive outcomes, we will examine the view that the trend of tax policy within the OECD nations has become less diverse, reflecting the erosion of the ability of democratic governments to resist or moderate the forces of globalization as represented by the neo-liberal social agenda. Finally, the session will explore the advantages and disadvantages of comparative international history and the history of transnational transfer in contributing to the understanding the fiscal experience of the OECD nations during the post-World War II era.

I. Corresponding Session Organiser
Dr. Gisela Huferlinn (University of Zurich [Switzerland])

II. Co-Organiser(s)
1. Corresponding Organiser.
2. Prof. W. Brownlee (University of California, Santa Barbara [United States of America])
3. Prof. Eisaku Ide (Keio University [Japan])

III. Expected Participant(s)
1. same as correspondent.
2. W. Brownlee (University of California, Santa Barbara [United States of America])
3. Eisaku Ide (Keio University [Japan])
4. Marc Buggeln (Humboldt-University Berlin [Germany])
5. Martin Daunton (University of Cambridge [United Kingdom of Great Britain and Northern Ireland])
6. Frances Lynch (University of Westminster [United Kingdom of Great Britain and Northern Ireland])
7. Isaac Martin (University of California, San Diego [United States of America])
8. Mari Osawa (University of Tokyo [Japan])
9. To be decided.
10. To be decided.
11. To be decided.
12. To be decided.