Madeline Woker explores a major tax dispute between colonial firms and the metropolitan state which occurred between the early 1920s and the 1950s. Her talk introduces this episode by making a broader claim about European fiscal privilege in the empire and goes on to reveal that metropolitan administrations feared the existence of an imperial conduit and fought against colonial states in order to assert their ownership of a particular tax base (capitalists who invested in the empire). It argues that individuals and firms operating in the empire actively sought to take advantage of low and uneven tax rates in order evade taxes. However, metropolitan administrations responded firmly. This talk brings new insights into the discussion on the so-called “colonial origins” of tax havens and formulates colonial taxation as a historical problem. It also furthers the study of the history of international business taxation, a topic highly relevant to today’s globalized economy.

Madeline Woker is a PhD candidate in history at Columbia University, New York. Her dissertation, “Empire of inequality: the politics of taxation in the French empire, 1918-1939,” examines the fiscal architecture of the French colonial empire and the politics of colonial tax reform during the interwar period. Madeline has degrees from Sciences Po Paris and the London School of Economics. In 2014, she received her MPhil in Modern European History from the University of Cambridge (with distinction). Her article “Edwin Seligman, initiator of global progressive public finance” is forthcoming in the Journal of Global History.

Lunch will be served. Please RSVP to Ryan Hilliard (rhilliard@ucla.edu) by Monday, October 29, 2018 if you plan to attend and include any dietary restrictions.