

Imperial Inequalities: States, Empires, Taxation and Reparations

An analysis of inequality stemming from imperialism
and an exploration of reparation pathways



Virtual Conference Programme

3 December 2020

13:15 – 17:30 GMT

4 December 2020

12:15 – 17:30 GMT



Co-organised with Professor Gurminder K Bhambra, University of Sussex
and Dr Julia McClure, University of Glasgow



Colonial histories remind us, time and again, that the poverty of what comes to be understood as the global south and the wealth of the global north are intrinsically connected. That is, the very same historical processes that generated the wealth of European countries are the ones that made other places poor. During the phases of imperialism from the sixteenth century onwards, European countries extracted revenues and resources through formal and informal channels and spent this money often on domestic welfare and infrastructure. The precise value of the ‘colonial subsidy’ to European states and their citizens is incalculable or, at least, no attempt has been made at the global level to calculate it.

During the age of their global empires, European countries imposed tax regimes both nationally and across their imperial hinterlands that have also contributed to the establishment of trends of inequality that persist today. Taxation is not only a fiscal tool for revenue-raising but a political one whereby the levying of taxes can strengthen state legitimacy, with taxes paid as a social contribution in return for belonging within a political community and sharing the benefits of this. When in the 1760s ‘no taxation without representation’ became the slogan of the American Revolution, it was not the first but remains perhaps the most famous centring of taxes in demands for an end to imperial subjugation. The relationships between taxation and belonging within political communities across European empires was always unequal. The different returns of taxation to both national and imperial subjects and the performative provision of welfare by empires has created deep inequalities that exist to the present day. An examination of the contemporary legacies of these processes is necessary for understanding how tax is organised, and abused, in global context.

This conference, created and hosted by the Tax Justice Network, Professor Gurminder K Bhambra of the University of Sussex and Dr Julia McClure of the University of Glasgow brings together leading academics to present new research highlighting the linkages between empires, nation states, taxation, welfare, and resource extraction, and the inequalities in politics and welfare systems experienced as a consequence of this. The conference will further explore where society and institutions can go from here to begin to address the centuries of damage and to investigate how reparations could go some way to addressing inequalities, highlighting new research into reparations for historical and continuing injustices and examining the roles that tax policy and ideas of citizenship can play.

The conference will explore the following themes:

- To what extent has the European project of public expenditure on welfare been made possible by imperial extraction?
- What role have taxation and welfare played in creating imperial inequalities? Do these challenge any pre-established theories about pathways to global inequality?
- What role has been played by promoting dependent territories as ‘tax havens’, in the more recent period of extraction, and how has this damaged those territories as well as others?
- How do tax laws, which can themselves be understood as having imperial legacies, continue to shape inequality trends?
- What sort of reparations could conceivably address the scale of damage created from imperial extraction, and how can taxes be collected and redistributed to begin to mitigate the economic damage created?
- How can we move reparations policy up the international political agenda and gain political momentum?



Full Programme

Day One

All times are GMT

13:15 – 13:30 Introduction and welcome remarks

Gurminder K Bhambra, Professor of Postcolonial and Decolonial Studies in the School of Global Studies, University of Sussex

Alex Cobham, Chief Executive, Tax Justice Network

Julia McClure, Lecturer in Late Medieval and Early Modern Global History, University of Glasgow

13:30 – 15:00 Panel 1 : 'Institutional and fiscal issues' and Q&A

The panel and the papers presented will look at the way in which imperial states were financed. On the eve of Europe's global imperialism, global inequality was flat. Early modern case studies show that Europe was not able to finance empire because it was wealthier than other parts of the world, instead Europe's global imperialism was funded by the wealth that it extracted via fiscal innovations and institutions that were created to finance imperialism. Modern case studies show how empires continued to use fiscal innovations and strategies so that imperial revenues met the costs of empire. Further it looks at how discourses of welfare, including notions of value, obligation, and reciprocity, were often used to justify this form of revenue raising and how hierarchical and often racialised notions of citizenship were used to justify inequalities.

'Welfare Imperialism in the Spanish Empire'

Julia McClure, Lecturer in Late Medieval and Early Modern Global History, University of Glasgow

'The Great Gage'

David Brown, Research Fellow, History, Trinity College Dublin

'The Cost of Cheapness: The Meaning of "Financial Autonomy"'

Madeline Woker, Postdoctoral Fellow in International and Public Affairs, Watson Institute, Brown University

'Internal Inequalities: Taxpayers, Taxation and Expenditure in a Composite Colonial State, c. 1890-1937'

Laura Channing, PhD candidate in Economic History, Gonville & Caius College, University of Cambridge

Moderator: **Gurminder K Bhambra**, Professor of Postcolonial and Decolonial Studies in the School of Global Studies, University of Sussex

15:00 – 15:15 Break

15:15 – 16:45 **Panel 2 : ‘Welfare, Taxation, and Resistance’ and Q&A**

The panel and papers presented will look at the relationship between taxation and welfare and examine the ways in which colonial forms of taxation were devised, resisted and negotiated in a way that cemented imperial inequalities. They will explore how beneficiaries of imperial extraction attempted to justify wealth inequalities using notions of the common good, spiritual economy of charity, philanthropy, or welfare provision and investigate the importance of cultures, ideas, performance, and audience, in constructing frameworks of legitimacy for imperial inequalities.

‘Economic and Spiritual Capital: The Contributions of Early-Modern Galician Emigrants to America’

M.J. Rodríguez-Salgado, Emeritus Professor, Department of International History, The London School of Economics and Political Science

‘Poverty, Health and Imperial Wealth in Early Modern Scotland’

Andrew Mackillop, Senior Lecturer in Scottish History, University of Glasgow

‘Imperial hospital? The Hospital de los Naturales of Potosí and the Mediation of Charitable Transactions (16th -17th c.)’

Camille Sallé, PhD Candidate, European University Institute

‘Collaboration, Coercion and Counteraction: British Centralisation Policy and 19th Century Tax Revolts in Malaya’

Yvonne Tan, Masters student, Goethe University Frankfurt

Moderator: **Julia McClure**, Lecturer in Late Medieval and Early Modern Global History, University of Glasgow

16:45 – 17:30 **Keynote : ‘Decolonisation is also a movement of money’ with Q&A**

Dr Vanessa Ogle has carried out ground-breaking research on a key period: the beginning of the end of formal empire, and the first serious development of the offshore networks that resulted and continue with us today. This period also sees a transition in the type of imperial extraction – from the period relying on direct force, even when dressed up as taxation, to a period when agents and beneficiaries of empire sought to extract their own stolen assets, without returning them to the risk of taxation by the imperial parent. The result was arguably the first prolonged, global episode of illicit financial flows – and the establishment of the first imperial, offshore networks.

Vanessa Ogle, Associate Professor and Historian, University of Berkeley

Moderator: **John Christensen**, Director and Chair of the Board, Tax Justice Network

Day Two

All times are GMT

12:15 – 12:30 **Introduction and welcome remarks**

Alex Cobham, Chief Executive, Tax Justice Network

12:30 – 13:00 **Keynote : ‘Colonial Macroeconomics then and now’ and Q&A**

Dr Ndongo Samba Sylla’s research, including in joint work with Ingrid Kvangraven and Kai Koddenbrock, offers a powerful challenge to the idea that the current period is an aberration in terms of the relationship between finance and production, with finance out of proportion and divorced from ‘legitimate’ economic pursuits. The work proposes instead that neither the expansion of finance nor its separation from production can be considered as new empirical phenomena – but rather, based on the analysis of long-term development in Ghana and Senegal, that this should be seen as “the ‘normal’ and structural operation of finance in most of the former European colonies in the Global South during the last 150 years.” De-centering the perspective of research in this way has the potential to offer new insights into both imperialism and finance.

Ndongo Samba Sylla, Development Economist, Rosa Luxemburg Foundation

Moderator: **Alex Cobham**, Chief Executive, Tax Justice Network

13:00 – 14:30 **Panel 3 : ‘Postcolonial legacies’ and Q&A**

The panel and papers presented will examine the lasting legacies of imperial inequalities that were created through unequal taxation regimes and the manipulation of notions of welfare, variably packaged as charity, philanthropy, common good, and development. Taxation is meant to be redistributive, but these case studies show how the imperial legacies configuring contemporary taxation regimes continue to structure global inequality, through debt, development, and tax havens. Often these postcolonial taxation regimes not only continue to channel wealth to a wealthy elite, but also prevent countries from exercising their sovereign prerogatives to introduce taxation regimes that would enable them to create more redistributive forms of taxation.

‘The Lure of the Welfare State following Decolonisation in Kenya’

Lyla Latif, Lecturer, University of Nairobi, University of Cardiff

‘Zamindari Empire? Extracting the Right to Statehood’

Alex Cobham, Chief Executive, Tax Justice Network

‘The Crown Agents & the CDC Group: Taxation and the Colonial Roots of Development’s ‘Private Sector Turn’

Paul Gilbert, Senior Lecturer in International Development, University of Sussex

‘Imperial Revenue and National Welfare: The Case of Britain’

Gurminder K Bhambra, Professor of Postcolonial and Decolonial Studies in the School of Global Studies, University of Sussex

‘Corporations, comity and the ‘revenue rule’: a jurisprudence of offshore’

Clair Quentin, PhD researcher, Queen Mary University of London

Moderator: **Julia McClure**, Lecturer in Late Medieval and Early Modern Global History, University of Glasgow

14:30 – 14:45 **Break**

14:45 – 16:15 **Panel 4 : ‘Reparations policy and narratives: proposals for addressing colonial injustices through taxation’ and Q&A**

As any justification for colonial extraction falls apart, and the claim that damage from colonialism is in the past and somehow separate from today’s inequalities is falsified, the conference will turn to the important discussion of reparation policies and ideas for how Western societies can even begin to repair some of the damage created from their imperial pasts. This panel will explore a range of engaging issues including the nature and privilege granted in citizenship; the impact of nationalism on redistribution; decolonising tax scholarship; the extent to which Zimbabwe’s tax injustices are inherited from empire; and what the Financial Transaction Tax contributes to reparations.

‘Making the case for Global North citizenship as a form of reparations’

Arianne Shahvisi, Senior Lecturer in Ethics, Brighton and Sussex Medical School

‘Redefining alternative allocation schemes to reward Global South states to accumulate revenue through alternative economic activities’

Steven Dean, Faculty Director of the Graduate Tax Program, New York University

‘Decolonizing tax: how settler colonialism is enacted through “taxpayer citizenship” and the construction of “taxpayer” interests in the Canadian context’

Kyle Willmott, Assistant Professor of Sociology, University of Alberta

‘Collecting and sharing inclusive disaggregated data via tax administrations to inform race and gender responsive tax systems; The Case of Zimbabwe’

John P. Maketo, Programmes Manager, Zimbabwe Coalition on Debt and Development

‘Recalibrating financial transaction tax policy narratives to provide a pathway towards reparations’

Keval Bharadia, Independent Consultant

Moderator: **Liz Nelson**, Director, Tax Justice & Human Rights, Tax Justice Network

16:15– 17:25 **Panel 5 : ‘Reparations in action’ and Q&A**

In this final panel we will hear from practitioners and activists making reparations a reality: how can reparations work in practice in different contexts, and what are the best working practices to support the reparational justice movement.

Peter Cruchley, Council for World Mission

Priya Lukka, Economist in International Development, Visiting Fellow, Goldsmiths University

Esther Stanford-Xosei, Pan-Afrikan Reparations Coalition in Europe

Keval Bharadia, Independent Consultant

Moderator: **Naomi Fowler**, Creative Strategist, Tax Justice Network

17:25 – 17:30 **Closing remarks from co-hosts**

Gurminder K Bhambra, Professor of Postcolonial and Decolonial Studies in the School of Global Studies, University of Sussex

Alex Cobham, Chief Executive, Tax Justice Network

Julia McClure, Lecturer in Late Medieval and Early Modern Global History, University of Glasgow



Speaker Biographies



Gurminder K Bhambra

Gurminder K Bhambra is Professor of Postcolonial and Decolonial Studies at the University of Sussex. She is author of *Rethinking Modernity: Postcolonialism and the Sociological Imagination* (Palgrave, 2007) and *Connected Sociologies* (Bloomsbury, 2014).



Keval Bharadia

Keval Bharadia is an anti-imperial political economist who focuses on developing systemic strategies to eradicate structural inequalities and injustices, including racism and poverty, through anti-capitalist and intersectional measures. His expertise in global trade and finance is underpinned by a 15 year career at the London Stock Exchange. For the last decade, he has worked alongside charities, think tanks, grassroots movements and political parties where he has consulted on a range of issues including financial transactions taxes, reparations, caste and race discrimination, decolonisation and economic justice, and financial sector power and influence.



David Brown

David Brown is Archival Discovery Lead for Beyond 2022, Ireland's virtual record treasury. His monograph, *Empire and enterprise: Money, power and the Adventurers for Irish land during the British Civil Wars*, was published by Manchester University Press in 2020. He is based at Trinity College Dublin.



Laura Channing

Laura Channing is a PhD candidate in Economic History at Gonville & Caius College, Cambridge and was a Jane Eliza Procter Fellow at Princeton University in 2019-20. Her research has been published by the *Journal of Imperial and Commonwealth History*.



John Christensen

Trained as a forensic auditor and economist, John Christensen has worked in many countries around the world, including a period of working in offshore financial services with Touche Ross & Co. For 11 years he was economic adviser to the government of the British Channel Island of Jersey. In 2003 he became what the Guardian has described as “the unlikely figurehead of a worldwide campaign against tax avoidance.” His research on offshore finance has been widely published in books and academic journals, and John has taken part in many films, television documentaries and radio programmes.



Alex Cobham

Alex Cobham is chief executive of the Tax Justice Network, and a commissioner for the Scottish Government's Poverty and Inequality Commission. He is the author of *The Uncounted* (Polity Press, 2019); and *Estimating Illicit Financial Flows* (OUP, 2020, with Petr Janský).



Peter Cruchley

Rev. Dr Peter Cruchley works for a Christian global mission organisation, called the Council for World Mission and is leading the CWM Legacies of Slavery Project.



Steven Dean

Professor Dean serves as the Faculty Director of NYU Law's renowned Graduate Tax Program and the host of the podcast *The Tax Maven*. His tax scholarship has appeared in the *NYU Law Review*, the *Notre Dame Law Review*, the *Boston College Law Review*, the *Tulane Law Review* and the *UC Davis Law Review*. His collaborations include the books *Federal Taxation of Corporations and Corporate Transactions* (Aspen 2018, with Brad Borden) and *Social Enterprise Law: Trust, Public Benefit and Capital Markets* (Oxford 2017, with Dana Brakman Reiser). He graduated from Yale Law School, practiced at Debevoise & Plimpton and at Cravath, Swaine & Moore and became Vice Dean and Professor of Law at Brooklyn Law School.



Naomi Fowler

Naomi Fowler is the Tax Justice Network's creative strategist. She also produces and presents the *Taxcast*, the Tax Justice Network's monthly podcast/radio show. She also directs the Tax Justice Network's monthly podcast/radio shows in Spanish – *Justicia ImPositiva*, Arabic – الجبائية ببساطة French – *Impôts et Justice Sociale* and Portuguese – *É da sua conta*. She produced programming for broadcasters around the world for 15 years, was Programme Director at a radio station in Latin America and has lived and worked in various countries.



Paul Gilbert

Paul Gilbert is a Senior Lecturer in International Development at the University of Sussex. His current research focus is on for-profit contractors and consultants in 'Aidland'. Recent publications address speculative finance and racialized imaginaries in the extractive industries (*Economy & Society*, 2020), and the treatment of investor-state dispute settlement in postcolonial international law (*London Review of International Law*, 2019).



Lyla Latif

Lyla Latif is a finance, corporate and human rights lawyer based in Kenya. She lectures at the University of Nairobi, School of Law and is currently working on her doctorate at Cardiff Law and Politics. Her research focuses on the interplay between law, finance and development.



Priya Lukka

Priya Lukka is an economist in international development committed to looking at the neocolonial reasons that poverty still exists in a world abundant with resources. She is experienced in designing and implementing high-level research, policy and advocacy work and has experience of conducting large scale programme reviews and evaluations in complex humanitarian settings. Priya has worked with government policy-makers, civil society organisations, social movements and international development agencies throughout the world, from a position as funder, policy advocate, programme manager and co-developer of knowledge. She was also the first-ever female Chief Development Economist for Christian Aid, leading relationships with the UN and the World Bank; providing her with the context needed to challenge unequal power at its heart. She is also a Visiting Research Fellow at Goldsmiths University. She can be found @lukka_priya



Andrew Mackillop

Andrew Mackillop researches the overlapping nature of British nation and empire building during 'the long eighteenth century', c. 1690-c.1830. He explores Scottish involvement in empire, especially in the English East India Company, and comparisons with patterns of Irish and Welsh participation. His next monograph, *Human Capital and Empire: Scotland, Ireland, Wales and British Imperialism in Asia, c. 1690 – c. 1820* will be published by Manchester University Press's *Studies in Imperialism* in 2021.



John P. Maketo

John P. Maketo is the Programmes Manager for Zimbabwe Coalition on Debt and Development (ZIMCODD). John is an economic governance expert and development practitioner with 14 years' experience in the public finance management and public administration programming in the NGO sector with special interests in anti-corruption, tax justice, natural resource governance and sustainable public debt management towards addressing poverty, inequality and gender injustice. He is currently studying towards a PhD in Political and Administrative Studies with the University of Zimbabwe.



Julia McClure

Julia McClure is a lecturer in late medieval and early modern global history at the University of Glasgow. McClure specialises in the history of the Spanish Empire, and the global history of poverty, charity, and the historic pathways to inequality. She has published broadly on the history of poverty, rights, and institutions.



Liz Nelson

Liz Nelson is a director at Tax Justice Network and heads our programme of work on tax justice and human rights. Before joining Tax Justice Network, Liz worked as Development Manager at the Skoll Centre for Social Entrepreneurship in the University of Oxford's Said Business School. Previously she managed and developed housing services for vulnerable and 'at risk' adults and families for twenty years. Liz studied Human Rights and Development Management from the Open University's Global Programme in Development Management and Women's Human Rights at the London School of Economics (LSE).



Vanessa Ogle

Dr Vanessa Ogle received her undergraduate degree from the Free University of Berlin and completed a PhD at Harvard University in 2011. From 2011-2017, she taught modern European history at the University of Pennsylvania as an assistant and associate professor. In fall 2017, she joined the history department at UC Berkeley as associate professor in late modern European history. She is moving to Yale University to take up a permanent position in the history department there in 2022. Her particular interests lie in topics such as the history of capitalism and economic life as well as the history of empires and decolonization. Her first book, *The Global Transformation of Time 1870-1950* was published with Harvard University Press in October 2015. She is currently writing a book on the history of the offshore economy, titled *Archipelago Capitalism: A History of the Offshore World, 1920s-1980s*. For the academic year 2020-2021, she is a Leverhulme Visiting Professor in the history department at King's College London.



Clair Quentin

Clair Quentin is Research Associate to the All-Party Parliamentary Group on Responsible Tax, chaired by Dame Margaret Hodge MP. They spent several years in practice as a barrister specialising in UK and international tax law before moving to tax policy research for a number of NGOs working on tax justice issues. In addition to their part-time role at the Policy Institute conducting research for the APPG, they are currently completing their PhD on international corporate tax reform at Queen Mary University of London. They are also a Senior Adviser to the Tax Justice Network.



M.J. Rodríguez-Salgado

M.J. Rodríguez-Salgado is Professor Emerita of International History at the London School of Economics. Most relevant among her diverse publications are 'The Early Modern Spanish Monarchy and European Cosmopolitanism' in Gurinder K. Bhambra & John Narayan (eds) *European Cosmopolitanism: Colonial Histories and Postcolonial Societies*. 'Perpetuum Mobile: Las Tierras Patrimoniales de la Monarquía Hispánica' in Juan Francisco Jiménez Alcázar and José Ruiz Ibáñez (eds.), *Construir una historia de los mundos Ibéricos. Homenaje a Isabelm Aguirre Landa*.



Camille Sallé

Camille Sallé is a PhD Candidate at the European University Institute of Florence (Italy). Her research project investigates the multifaceted provision of assistance to the sick and the unable to work in the colonial vice-royalty of Peru during the 16th and 17th centuries.



Ndongo Samba Sylla

Dr. Ndongo Samba Sylla is a Senegalese development economist. He has previously worked as a technical advisor at the Presidency of the Republic of Senegal. He is currently a Research and Programme manager at the West Africa office of the Rosa Luxemburg Foundation (Dakar). His publications cover topics such as Fair trade, labour markets in developing countries, social movements, democratic theory, economic and monetary sovereignty. He authored *The Fair Trade Scandal. Marketing Poverty to Benefit the Rich*, Pluto Press & Ohio University Press, 2014. He coauthored with Fanny Pigeaud the forthcoming *Africa's Last Colonial Currency. The CFA France Story*, Pluto Press, February 2021. Dr. Sylla's works have been regularly cited in the international press. He tweets at @nssylla



Arianne Shahvisi

Arianne Shahvisi is Senior Lecturer in Ethics at the Brighton and Sussex Medical School. She has broad philosophical interests, including feminist philosophy, bioethics, and philosophy of science, and has published dozens of articles and book chapters across these areas. Arianne writes regularly for the London Review of Books and has also recently been published in The Independent, HuffPost, Aeon, and Prospect. She is writing a book on the philosophy of social justice, which will be published by Penguin in 2022.



Esther Stanford-Xosei

Esther Stanford-Xosei is a Jurisconsult, Reparationist and historian of the International Social Movement for Afrikan Reparations within and beyond the UK. As a 'new abolitionist', Esther serves as the Co-Vice Chair of the Pan-Afrikan Reparations Coalition in Europe (PARCOE). She is also the co-initiator of the 'Stop the Maangamizi: We Charge Genocide/Ecocide!' Campaign (SMWeCGEC). The SMWeCGEC has been working with local Green Party branches to initiate cross-party motions on atonement and reparations for Afrikan Enslavement which have been passed by several councils in England. In October 2020 such collaborations resulted in the historic motion passed by the Green Party of England & Wales supporting the SMWeCGEC demand for the establishment of the UK All-Parliamentary Commission of Inquiry for Truth & Reparatory Justice.



Yvonne Tan

Yvonne Tan is currently pursuing a Masters degree in Southeast Asian Studies at Goethe University Frankfurt. She has a chapter titled 'Piratical Headhunters yang semacam Melayu dan Cina: Creating the Native Other in the Mat Salleh Rebellions (1894-1905)' forthcoming in *Race and Colonial Wars in the 19th century* edited by Farish Noor and Peter Carey (Amsterdam University Press 2021).



Kyle Willmott

Dr Kyle Willmott is Assistant Professor of Sociology at the University of Alberta, and will join Simon Fraser University as Assistant Professor in January 2021. His research attends to the politics of taxation, Indigenous-settler relations, settler colonialism, and liberalism. His work has been published in *Economy and Society* and *Critical Social Policy*. He is a member of the Mohawks of the Bay of Quinte First Nation.



Madeline Woker

Madeline Woker is a Postdoctoral Fellow in International and Public Affairs at the Watson Institute, Brown University. Her dissertation, “Empire of inequality: the politics of taxation in the French colonial empire, 1900-1950s” is a comparative political history of taxation and inequality in the French colonial empire. Her academic work has appeared in the *Journal of Global History* and she has also written about the politics of international taxation for a wider audience, notably in *The Nation*.



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