

International conference

The Struggle to tax inheritance

An impossible debate ?

18-19
April
2024



ULB Solbosch, Hall des marbres (AX1.216)



Program

The Struggle to tax inheritance

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Day 1 : 18 April 2024

Université libre de Bruxelles, 18-19 April 2024

Welcome : (9h00)

Introduction : (9h15 – 9h30)

Simon Watteyne (ULB) and **Éric Fabri** (ULB)

Keynote speaker : (9h30 – 10h30)

Romain Huret (EHESS) *The millions of Andrew Mellon*

Session 1 (11h00 – 12h30) : Inheritance taxation in Europe I

Chair : Kenneth Bertrams (ULB)

Giacomo Gabbuti (*Scuola Superiore Sant'Anna, Pisa*) : « Wealth and Ideology in Italy: The 1923 “Quasi Abolition” of Inheritance Tax and Fascists’ “Middle Class Politics” »

Ronny Grundig (*University of Greifswald*) : « A neoconservative takeover? How (West) German inheritance tax shifted from political unity for higher taxation in the 1970s to a still ongoing constitutional crisis that benefits the super rich »

Session 2 (14h00 – 15h30) : Inheritance taxation in Europe II

Chair : Yannick Vanderboght (UCLouvain Saint-Louis)

Harald Espeli (*Norwegian Business School*) : « The inheritance tax in Norway 1792-2014 »

Lars Döpking (*DHI Rome*), **Paolo Bozzi** (*Humboldt University of Berlin*) : « The Longue Durée of Inheritance Taxation in Italy and Germany »

Session 3 (15h45 – 17h15) : Inheritance taxation between socialism and neoliberalism

Chair : Paula Gobbi (ULB)

Lidija Živković (*University of Belgrade*) : « Unfit for purpose: Serbian inheritance tax from a remnant of socialist times to a much-needed tool in the fight against inequality »

Hadrien Buclin (*Université de Lausanne*) : « Inheritance tax and neoliberalism in Switzerland in the 1990s »

Keynote Speaker : (17h30 – 18h30)

Korinna Schönhärl (*University of Paderborn*): « Ambiguities of capitalism: Why inheritance tax is a hot potato »

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Day 2 : 19 April 2024

Université libre de Bruxelles, 18-19 April 2024

Welcome : (9h00)

Keynote speaker : (9h15 – 10h15)

Mélanie Plouviez (*Université Côte d'Azur*) : "Philosophy and inheritance taxation"

Session 4 (10h30 – 12h) : A "voluntary" tax? Who pays inheritance taxation?

Chair : Toon Vandeveldde (*KUL*)

Jürgen Dinkel (*LMU München*): « Norman F. Dacey's 'How to avoid probate'. Tax avoidance in theory and practice in the US since the 1960s »

Stefan Gosepath (*FU Berlin*), **Martyna Linartas** (*FU Berlin*), **Isabella Pfusterer** (*FU Berlin*) and **Laura Opolka** (*TU Dortmund*) : « Narrative or Mere Myth? A Critical Review of the Most Common Narratives on the Inheritance Tax of the German Economic Elite »

Session 5 (13h30 – 15h00) : Rethinking inheritance taxation

Chair : Grégory Ponthière (*UCLouvain*)

Elena Icardi (*University of Pavia*): « Limit Inheritance to Protect Democracy: A Limitarian Account »

Marc Goetzmann (*Université de Tours*), **Paolo Silvestri** (*University of Catania*) : « "We carry the fire". Rethinking inheritance as a conditional gift and its taxation as circulation of the good(s) »

Session 6 (15h15 – 16h45) : Inheritance, merit and the family

Chair : Guido Erreygers (*University of Antwerp*)

Marie Bastin (*Université Côte d'Azur*) : « Taxer l'héritage selon l'âge de la richesse : quelles justifications normatives ? »

Constantin Brissaud (*UCLouvain*) : « L'État ou la propriété : une comparaison de la méritocratie économique en France et aux États-Unis »

Organising and Scientific Committee

Kenneth Bertrams (ULB)
Éric Fabri (ULB)
Paula Gobbi (ULB)
Axel Gosseries (UCLouvain)
Simon Watteyne (ULB)

