



ACTL seminar

Springtime in Amsterdam

Peter Sloterdijk and others on voluntary taxation in a globalized world

Amsterdam | Thursday 21 March 2019

The world-famous philosopher Peter Sloterdijk has made a claim to change taxes, gradually and carefully, from enforced levies into voluntary contributions from citizens for society (through the State as intermediary)¹. Striking about this is the two-fold change of perspective: from forced to voluntary contribution, on the one hand, and from paying taxes to - and for the purpose of - the State to payments for the benefit of society, on the other.²

The seminar aims at connecting this idea to the international tax planning opportunities which are available to wealthy individuals and multinational companies in a globalized world. In his philosophical theory of globalization, Sloterdijk quotes Adam Smith as saying already in 1776 that “a merchant is not necessarily the citizen of any particular country. It is in a great measure indifferent to him from what place he carries on his trade; and a very trifling disgust will make him remove his capital, and together with it all the industry which it supports, from one country to another.”³ Indeed, despite efforts by the OECD and the EU, for taxpayers that are not bound by national borders, the amount of profit or income taxes they will pay and in which jurisdiction, is to a large extent a matter of free choice. This raises issues for those

taxpayers that are unable to move freely across the globe and who, therefore, remain trapped in their jurisdiction. They will have to bear the burden of financing the common good in their jurisdiction: for them the tax system is compulsory. This raises the issue of (in)equality. Should the solution to this issue be found in more complex rules and regulations in order to capture the ‘borderless’ taxpayer or is it time for a radical solution? Can the current tax system be reformed into a system based on voluntary contributions? Is it possible to set all taxpayers free and to create an atmosphere where everyone is proud to contribute to the common good for all? What is the role of philanthropy? These and similar questions will be discussed in the springtime seminar in Amsterdam, devoted to the views of Peter Sloterdijk.

¹ Peter Sloterdijk, *Die nehmende Hand und die gebende Seite. Beiträge zu einer Debatte über die demokratische Neubegründung von Steuern*, Berlin: Surkamp Verlag 2010.

² Hans Gribnau, ‘Voluntary Compliance Beyond the Letter of the Law. Reciprocity and Fair Play’, in: Bruno Peeters, Hans Gribnau and Jo Badisco (Eds.), *Building Trust in Taxation*, Cambridge/Antwerp/Portland: Intersentia 2017, p. 23.

³ Peter Sloterdijk, *In the World Interior of Capital: Towards a Philosophical Theory of Globalization*, Polity Press 2013, Ch. 7.

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Setting

The seminar will be divided into two parts. In the morning session, the views of Peter Sloterdijk will be highlighted and challenged by speakers from the domain of philosophy, tax and religion. The afternoon session will start with a literary view on wealth, identity and the global issue by the Dutch writer Adriaan van Dis. Subsequently the focus will be on the need and benefits of a system based on stimulating voluntary contributions, with views from the perspective of legal philosophy, tax practice and anthropology.

The language of the seminar will be English. Seating is limited to a maximum of 150 participants.

Venue

Universiteit van Amsterdam
Roeterseilandcampus, Building A
Lecture Room A 1.02 (first floor)
Nieuwe Achtergracht 166
1018 WV Amsterdam

Programme

Chair	Prof. Dr Peter Wattel (ACTL/Dutch Supreme Court)
8.30-9.00	Reception
9.00-13.00	Theme 1: Views from Philosophy, Religion and Tax
9.00-9.05	Welcome: Prof. André Nollkaemper (Dean Faculty of Law University of Amsterdam)
9.05-9.30	Setting the scene: Fred van Horzen (Meijburg & Co)
9.30-10.15	Prof. Dr Peter Sloterdijk
10.15-10.45	Dr Jörg Alt SJ (Jesuitenmission Nürnberg)
10.45-11.15	Coffee break
11.15-11.45	Prof. Dr Hans Gribnau (Tilburg University, department of Tax Law/Universiteit Leiden)
11.45-12.30	Interview Peter Sloterdijk by Fred van Horzen, including discussion with Jörg Alt, Hans Gribnau and René ten Bos (Chair Philosophy of Management Sciences, Radboud University Nijmegen/columnist 'Het Financieele Dagblad'/'Denker des Vaderlands')
12.30-13.00	Lunch
	Theme 2: Views from Literature, Legal Philosophy, Tax, Philanthropy and Anthropology
13.00-13.45	Adriaan van Dis
13.45-14.15	Prof. Dr Jonathan Soeharno (Faculty of Law, University of Amsterdam/De Brauw)
14.15-14.45	René ten Bos
14.45-15.15	Anna Gunn (Erasmus University Rotterdam, editor in chief Artikel104.nl)
15.15-15.30	Tea Break
15.30-16.00	Prof. Dr Sigrid Hemels (Erasmus School of Law, Erasmus University Rotterdam/Allen & Overy)
16.00-16.30	Dr ds. Johanna Mugler (Institute of Social Anthropology, University of Bern)
16.30-17.00	Closing remarks Peter Sloterdijk
17.00-18.00	Reception/drinks

Registration

You can register via actl.uva.nl > News & Events
The entrance fee is € 150,- p.p. for non-students
For students the entrance fee is € 10 p.p.