

**Political Philosophy and Taxation  
11-12 September, 2008  
University College London**

**Society for Applied Philosophy  
Workshop Grant Application**

**Applicants' Details**

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**Workshop Information, Aims and Purposes**

The topic of taxation in political philosophy is curiously underdeveloped. The provision of public goods and the redistribution of income and wealth are, of course, central to many accounts of the role of the state. But the question of *how* these activities are most appropriately funded is often neglected or only cursorily addressed.

Our workshop on "Political Philosophy and Taxation" seeks to address, within the context of contemporary political philosophy, the issue of how the activities of the state should best be funded. The workshop will bring together a number of leading political philosophers, as well as a number of other scholars working at the intersection of political philosophy with economics, law and social policy. It will further the state of current research on taxation within political philosophy, as well as facilitating productive interdisciplinary dialogue on the topic.

This workshop will be a successor to a previous workshop on this theme, organized by Shepley Orr and Jonathan Wolff, also held at UCL on February 12-13 2007 (see appendix for further details). We are planning to produce an edited volume, tentatively entitled *Political Philosophy and Taxation* (to be co-edited by O'Neill and Orr), which will be composed of contributions from these two workshops. Six speakers from the first workshop (Barbara Fried, Michael Martin, Veronique Munoz Darde, Robert Sugden, Peter Vallentyne, and Stuart White) and most of the speakers for the second workshop have made commitments to prepare book chapters based on their workshop presentations. We shall be

preparing a book proposal in due course, which we will submit to Oxford University Press in the first instance.

Based on the encouraging reception of the previous workshop on this theme, we expect to attract a good number of participants (in the region of 50-60). The participants are likely to include a mixture of philosophers, political theorists, economists, lawyers and public policy specialists, from across the UK and Europe. The previous workshop on this theme attracted the participation of a number of tax professionals (from the Treasury, HMRC, and the accountancy profession). We shall re-invite these interested members of the professional tax community, as well as further publicizing the workshop through the connections of the UCL Centre for Philosophy, Justice and Health and the Manchester Centre for Political Theory. So as to encourage participation, the workshop will be free and open to all.

As this workshop is on a matter of significant public interest, and in order to maximize the impact of the workshop, we will invite journalists and other opinion formers from relevant publications to attend. Martin O'Neill will be writing on the subject matter of the workshop in his regular column on the *New Statesman* website.

### **Confirmed Speakers**

Laura Biron (Philosophy, University of Cambridge)

Geoffrey Brennan (Professor of Philosophy, University of North Carolina at Chapel Hill; and Professor of Social and Political Theory, Research School of the Social Sciences, Australian National University) Brennan is the author, with Nobel Laureate James Buchanan, of *The Power to Tax* (1980), still one of the most significant publications in this area.

Alexander Cappelen (Professor of Economics, Centre for Ethics and Economics, Norwegian School of Economics and Business Administration)

Marc Fleurbaey (Visiting Professor of Philosophy, LSE; Professor of Economics, Université Paris Descartes V)

Judith Freedman (KPMG Professor of Tax Law, Oxford University Centre for Business Taxation, Saïd Business School and Worcester College, University of Oxford)

Axel Gosseries (Economics & Philosophy, Chaire Hoover d'éthique économique et sociale, Université Catholique de Louvain)

Alan Hamlin (Professor of Political Theory, and Director of the Manchester Centre for Political Theory, University of Manchester)

Richard Murphy (Tax Justice Network; Tax Research LLP) Murphy is the author of the widely-publicized TUC report *The Missing Billions: The UK Tax Gap*.

Martin O'Neill (Manchester Centre for Political Theory, University of Manchester)

Shepley Orr (Centre for Philosophy, Justice and Health, UCL)

Bertil Tungodden (Professor of Economics, Norwegian School of Economics and Business Administration)

David Williams (KPMG Tax Business School)

### **Workshop Funding**

We are applying to the Society for Applied Philosophy for £500 towards covering the travel and accommodation costs of our invited speakers. Support from the Society would be fully acknowledged in the advertisements for the workshop and in the resulting publications.

We have a confirmed financial contribution from the Centre for Philosophy, Justice and Health at UCL, the full amount of which is as yet undetermined. We will also be applying for workshop funding from the Aristotelian Society and the Mind Association.

### **Workshop Budget**

<b>Item</b>	<b>Amount</b>
<b>All speakers' travel costs</b> Travel costs for 5 European speakers at £200 per person Travel costs for 6 UK speakers at £75 per person [1 speaker is London-based and requires zero travel costs]	£1000 £ 450
<b>All catering/accommodation costs</b> Accommodation for 11 speakers at £85 per night for 2 nights per person [1 speaker is London-based and requires zero accommodation costs] Lunches, tea, and coffee for 60 delegates at £15 per person	£1870 £ 900
<b>Room/equipment hire</b> UCL will not charge for room or equipment hire	£ 0
<b>Printing and publicity</b> Workshop delegates' packs at £2 per person for 60 delegates	£ 120
<b>Total expenditure of full workshop</b>	£ 4340

## **Appendix – Previous Workshop on “Political Philosophy and Taxation”**

As indicated, this workshop will be a successor to an earlier workshop on “Political Philosophy and Taxation”, organized by Shepley Orr and Jonathan Wolff, which was held at UCL on February 12-13 2007.

The website of this earlier workshop is here: <http://www.ucl.ac.uk/~ucesswo/taxconf.htm>

The speakers at this earlier workshop, and the topics of their talks, were:

Julian Le Grand (Department of Social Policy, LSE)

“Hypothecation: A Triumph of Hope over Analysis?”

Shepley Orr (Civil and Environmental Engineering, UCL)

“Procedural Justice, Motivational Crowding and Hypothecated Taxation”

\*\* Robert Sugden (Economics, University of East Anglia)

“Choosing How One's Tax Payments are Spent: A Small Step towards Voluntary Taxation”

\*\* Barbara Fried (Stanford Law School)

“The Market for Taxes and Public Goods: A New Look at Benefit Taxation”

Michael Jones-Lee (Economics, University of Newcastle)

“Age, Taxation and the Valuation of Safety”

\*\* Peter Vallentyne (Philosophy, University of Missouri-Columbia)

“A Left-Libertarian Theory of Taxation”

\*\* Stuart White (Politics and Jesus College, University of Oxford)

“Objections to Inheritance Tax”

Jonathan Wolff (Philosophy, UCL)

“The Ethics of Corporate Taxation”

Martin O’Neill (Philosophy and St John’s College, University of Cambridge)

“Taking Conventionalism Seriously: Corporations, Taxation, and Social Justice”

\*\*Véronique Muñoz-Dardé and Michael Martin (both Philosophy, UCL)

“Tax and Charity”

\*\* = indicates a speaker who will be developing their contribution for Martin O’Neill and Shepley Orr (eds.), *Political Philosophy and Taxation*.