

## **Historical Tensions between International Business and National Taxation: A Challenge for Europe Today**

Initiative: Herausforderungen für Europa

Bewilligung: 30.06.2021

Laufzeit: 4 Jahre

To secure sufficient tax revenues in the context of free capital movements is an important European challenge. The team of business and economic historians aims to analyse the historical dynamic of the conflict of interest between nation states and multi-national-enterprises (MNE) in its complexity. Their methodological strategy is to analyse the problem of corporate taxation and its possible avoidance by breaking the topic down into case studies. The case studies are on the corporate history of four, influential European MNEs: ARBED, BP, Skoda-Works, and Unilever. The research strategy includes archival research, oral history and the comparative analysis of the relationships between the selected MNE and states, with five, major exogenous ruptures serving as an axis of comparison: World War I, 1930s Great Depression, World War II, the erection of the Iron Curtain and its fall. The project's results will provide policy-makers with a unique insight into the long-term history of conflict and cooperation between MNE and nation states on the issue of corporate taxation. Policy-makers will be informed on the effectiveness of different measures and policies designed to balance the conflict of interest.

### **Projektbeteiligte**

#### **Prof. Dr. Jan-Otmar Hesse**

Universität Bayreuth  
Kulturwissenschaftliche Fakultät  
Lehrstuhl für Wirtschafts- und Sozialgeschichte  
Bayreuth

#### **Prof. Dr. Neil Forbes**

Coventry University  
Faculty of Arts and Humanities  
Deans Office  
Coventry  
Grossbritannien

#### **Dr. Antonie Dolezalova**

Charles University  
Faculty of Social Sciences  
Institute of Economic Studies  
Prague  
Tschechische Republik

**Prof. Dr. Ben Wubs**

Erasmus Universiteit Rotterdam

ESHCC

History Department

Rotterdam

Niederlande