

The Foundation for | Law, Justice and Society

**The Social Contract Revisited**

**Plucking the Goose: The Role of Taxation in the  
Modern Social Contract**

Wednesday 23–Friday 25 April 2008  
Rhodes House, South Parks Rd, Oxford

In association with the Centre for Socio-Legal Studies,  
University of Oxford

*Lecture & Workshop Programme*

**Wednesday 23rd April**

17.30      **Opening address by Professor Doug Besharov**, *Maryland University  
School of Public Policy and Social Welfare Scholar, American  
Enterprise Institute*

**Taxing Away Poverty:  
The Promise and Perils of the Contemporary Welfare State**

Introduced by: John W Adams, *Chairman of the Foundation for Law,  
Justice and Society*

18.30–19.30      **Reception**

19.30      **Dinner**

---

# Plucking the Goose: The Role of Taxation in the Modern Social Contract

## Thursday 24th April

9.00 *Coffee & pastries*

9.15 *Introduction*  
Paul Dodyk, *Chairman, The Social Contract Revisited Advisory Board*

**9.30–12.00 Session I: Taxation and Fairness**  
Chaired by: Paul Dodyk, *Chairman, The Social Contract Revisited Advisory Board*

**‘The Role of the State — a Contracting Perspective’**

Avner Offer, *Chichele Professor of Economic History, Oxford*

Comment: Professor Sven Steinmo, *Chair in Public Policy and Political Economy, European University Institute*

**‘Social Legitimacy of the European Welfare State’**

Wim Van Oorschot, *Sociology, Tilburg University*

Comment: Professor Neil Gilbert, *Chernin Professor of Social Welfare and Social Services, University of California at Berkeley*

**‘Tax Fairness, Distributive Justice, and the Tax Mix’**

Professor David Duff, *University of Toronto Law School*

Comment: Paul Dodyk, *Chairman of the Advisory Board for The Social Contract Revisited programme*

12.15–13.30 *Lunch*

**13.30–16.00 Session II: Forms and Types of Taxation**  
Chaired by: Professor Neil Gilbert, *Chernin Professor of Social Welfare, University of California, Berkeley*

**‘Let the Beachcomber Drown: Why Taxing Endowment is Unjust’**

Professor Linda Sugin, *Fordham University Law School*

Comment: Dr Richard Teather, *Senior Lecturer in Tax Law, Bournemouth University, Fellow, Adam Smith Institute*

**‘The New New Property’**

Professor Edward McCaffery, *USC Law School*

Comment: Professor Nancy Staudt, *Northwestern University Law School*

19.30 *Reception*

20.00 *Dinner*

---

# Plucking the Goose: The Role of Taxation in the Modern Social Contract

**Friday 25<sup>th</sup> April**

9.00 *Coffee & pastries*

**9.30–12.00 Session III: Jumping Through Loopholes: Taxation, Avoidance and What Can Be Done About it?**

Chaired by: Professor Matthew Diller, *Fordham University*

**‘Estate Taxation and Social Justice’**

Professor Jens Beckert, *Max Planck Institute*

Comment: Professor Carole Pateman, *UCLA and Cardiff University*

**‘Tax and Corporate Responsibility’**

Dr Doreen McBarnet, *Oxford Centre for Socio-Legal Studies*

Comment: Professor Judith Freedman, *Oxford University, KPMG Professor of Taxation Law*

12.15–13.30 *Lunch*

**13.30–15.00 Session IV: Taxation, Distributive Justice and Helping the Poor**

Chaired by: Professor Carole Pateman, *UCLA and Cardiff University*

**‘Taxation, Welfare and Stigma’**

Professor Yoram Margalioth, *Tel Aviv University Law School*

Comment: Prof. Matthew Diller, *Fordham University Law School*

**‘Does Growth Lead to Higher Deprivation?’**

Professor Shlomo Yitzhaki, *Hebrew University, Department of Economics and Israel Government Statistician*

Comment: Andrew Dilnot, *Principal of St. Hugh’s College, Oxford, former Director of the Institute for Fiscal Studies*

15.00–15.30 *Tea*

**15.30–16.30 Concluding Panel**

Chaired by: Professor Denis Galligan, *Director, Centre for Socio-Legal Studies, University of Oxford*

*Workshop Ends*

---