

A Brief History of the LSE Taxation Seminars

By Ian Roxan

The LSE Taxation Seminars were founded in the 1960s by Professors G.S.A (Ash) Wheatcroft and Alan R. Prest. Ash Wheatcroft was Professor of English Law at LSE. He introduced the teaching of tax law at the University of London, the first tax law teaching anywhere in the UK. Alan Prest was Professor of Economics at LSE, with particular expertise in public finance.

The goal of the Taxation Seminars has been to provide an opportunity for discussion of current topics in taxation from the perspective of both law and economics. Expert speakers set the scene in each Seminar, and active participation in the discussion by those present is strongly encouraged. The Seminars have long been attended by leading tax practitioners as well as government tax specialists and tax policy experts, in addition to tax academics and students. This has made for lively and highly informed discussion, supported by the tradition of providing sandwiches, wine and other refreshments.

John F. Avery Jones, Visiting Professor in the Law Department, took over as co-chair on the Law side in 1980. Professor Nicholas Barr took over on the Economics side on the death of Alan Prest in 1985. He was succeeded in 1989 by Professor Mervyn King. Mervyn King founded the Financial Markets Group at LSE, which for many years provided an administrative home for the Taxation Seminars.

John Avery Jones, then a practising solicitor and prolific and eminent writer on tax, later became a highly respected Special Commissioner (a former UK tax appeal tribunal) and then a Judge of the Upper Tribunal (Tax and Chancery Chamber). Nick Barr took leave from LSE to join the World Bank in 1990, returning in 1992. He is now Professor of Public Economics in the LSE European Institute.

After Mervyn King went to the Bank of England in 1990, becoming Governor of the Bank 2003, Jonathan Leape of the Economics Department took over as his role as a co-chair of the Taxation Seminars. Mervyn King, now Lord King of Lothbury, rejoined LSE 2013 as School Professor of Economics, and is now an Emeritus Professor of Economics.

I joined the organising committee for the Taxation Seminars shortly after I joined the LSE Law Department in 1995. I took over as co-chair for the Law Department in place of John Avery Jones in 2004. At this time the Taxation Seminars were described as being “organised by the Economics and Law Departments under the aegis of the Financial Markets Group, with the support of STICERD (the Suntory and Toyota International Centres for Economics and Related Disciplines, an important research centre at LSE)”. STICERD provided financing for the Taxation Seminars for many years. In addition, the Taxation Seminars were an integral part of the core course for LLM tax specialists, Issues in Taxation, and in 2006 they were also recognised as a LLM Specialist Seminar in the Law Department.

In 2014 I became sole chair of the Taxation Seminars when Jonathan Leape took on additional administrative responsibilities at LSE. Unfortunately, this brought an end to

the joint role of the Economics Department, although we have tried to maintain the interdisciplinary nature of the Taxation Seminars. As a result of these developments, the Taxation Seminars are now run from and financed by the Law Department, now the LSE Law School.

With the help of an excellent committee who have helped to identify topics and to identify and contact speakers, we have been able to offer a widely varied range of Seminars. In addition to the LSE Law School tax faculty members, the committee has most recently included Liesl Fichardt (Quinn Emanuel Urquhart & Sullivan, LLP, Malcolm Gammie KC, Timothy Lyons KC, Helen Miller (Deputy Director, Institute for Fiscal Studies – IFS), Sam Mitha (formerly HMRC), Daniel Reck (LSE Economics Dept) and Sir Edward Troup (formerly: Simmons and Simmons, HM Treasury and Executive Chair of HMRC).

Recent Taxation Seminar speakers have included:

- Paul Johnson (Director of the Institute for Fiscal Studies)
- Edward Troup (then with HM Treasury and later as ex-Executive Chair of HMRC)
- Paul Morton (Reed Elsevier, and later as head of the Office of Tax Simplification – OTS)
- John Avery Jones (former Judge of the Upper Tribunal)
- Tsilly Dagan (now of Oxford University)
- Reuven Avi-Yonah (University of Michigan)
- Andrew Dilnot (Nuffield College, Oxford, former Director of IFS)
- Matthew Taylor (Royal Society of Arts, on Taxing Work in the New Economy)
- Liesl Fichardt (Quinn Emanuel Urquhart & Sullivan, LLP)
- Conor Quigley KC
- Roderick Cordara KC
- Allison Christians (McGill University)
- Sol Picciotto (International Centre for Tax and Development – ICTD)
- Bill Dodwell (OTS)
- Miranda Stewart (Melbourne University, Visiting Professor at LSE)
- Tasneem Kadiri (L'Oréal UK)
- Fran Bennett (Oxford University and Women's Budget Group)
- Wolfgang Schön (Max Planck Institute for Tax Law and Public Finance)
- Benjamin Angel (European Commission)
- Itai Grinberg (Georgetown University)
- Chris Sanger (EY)
- Dan Neidle (then of Clifford Chance).

In the last few years, as the Covid-19 pandemic forced us to introduce Seminars via Zoom, international members of our mailing list have been able to join the Seminars as well. This has added a new dimension to the discussions and has made it easier to bring in international speakers.

Throughout this the aim has been to keep to the objective of bringing to the audience of the Taxation Seminars a varied mix of topics looking at tax from both legal and

economic perspectives, with a mixture of technical and policy-based emphases and covering issues both from the UK and internationally.

Speaking personally, it has been very satisfying to seek to meet this challenge. I hope that the Taxation Seminars will continue to provide an interesting and varied diet for their audience.

Ian Roxan
October 2022