

SARTON CHAIR LECTURES

LAUDATIO FERDINAND GRAPPERHAUS

Paul Beghin

It is a great honour and moreover a great pleasure for me to introduce Prof Emeritus dr. Ferdinand Grapperhaus, who, on the proposal of the Faculty of Economics and Business Administration, has been offered the Interfaculty Sarton Memorial Chair in the History of Sciences this academic year. As far as I know, this is the first time this prestigious Chair has been awarded to a scholar in the field of the history of taxation.

Prof. Ferdinand H. M. Grapperhaus was born in Utrecht (The Netherlands) on December 26th 1926. He graduated as a Juris Doctor from the University of Amsterdam in 1952. In 1966 he obtained a Ph.D. in Law from the Catholic University of Tilburg (The Netherlands) on a dissertation about "A fiscal comparison between a one-man business, a privately and a publicly owned company".

Through his career the combination of theory and practice runs as a continuous thread. For a long time he worked as a tax advisor for, among others, Peat Marwick Netherlands, an international bureau of auditors and tax advisors, which has now been integrated into KPMG International, a worldwide organisation. From 1967 till 1971 he was State Secretary of Finance of the Netherlands. Afterwards he became president of the Board of Directors of the Mees & Hope Group and Chief Executive Officer of the Mees & Hope Bank.

From 1975 till the end of 1992 he was professor extraordinary of tax law at the Faculty of Law of Leiden University. On January 1st 1993 he was offered a professorship in the history of Tax Law by Leiden University, as he was mandated by the "Prof. Van der Poel Museum of Taxes and Customs" in Rotterdam. He retired from academic life in 1997 but he has remained active as a director of a number of Dutch companies. He also still holds responsible positions in various social, economic and cultural organisations. It remains to be said that he has been awarded several Dutch, Belgian and foreign (high) honours.

For many years already Prof. Grapperhaus is giving lectures on comparative tax law for our students of the "Master in Taxation" programme, organised by the Faculty of Economics and Business Administration. Since 1975 the Faculty of Law of the Leiden University is wellknown to our Law School because of the joint organisation of the "Thornbeckecollege". Prof. Dr. Stefaan Van Crombrugge, my colleague of the Law School, deserves all the credit for keeping close contacts with the Department of Fiscal and Economic Law of the Leiden University, so it is my wish to draw him into this laudatio.

Without referring Prof. Grapperhaus as an artist, his academic career can be divided into three distinct periods, as is the case with famous painters. After having produced, initially, several technical publications about material tax law, mostly on corporate taxation, his major interest shifted to the public and social context of tax regimes; this was probably due to his social engagement and political experience. Finally he analysed these sound judgments from an historical point of view. His faultless attention for the basic principles of taxation and his sound judgment of its economic consequences are reflected in his historical analysis. His many-sides intellect stand for the critical tone of his historical work; his broad knowledge makes Prof. Grapperhaus an internationally recognized authority in tax history.

Basically, taxes have a legal basis, regardless of the authority which introduced them; otherwise they all have economic consequences, regardless of their scope. Hence they all have an impact on human society as well as on each individual: the adage "A tax is an individual sacrifice for a collective goal" is well known. From these two perspectives it is clear that taxes concern every human society and each member of it as well.

But, Prof. Grapperhaus 's historical studies make clear that, for every society at any specific stage, taxation is more than a matter of pure law; indeed law itself is the emanation of the political c.q. social context of society at the period concerned.

In 1983 he published a seminal article about "Alva and the 10th penny". It immediately drew a large response from historians, especially in the Low Countries which had badly suffered during the religious wars of the 16th century, so that they belong to our collective memory.

In a published inaugural address about "The pilgrimage towards the faculty principle" Prof Grapperhaus tries to shed light on his normative view on tax systems. Publications such as "Blue-prints of income taxes" and "Fiscal policy in the Netherlands from 1800 till after 2000" prove that he can string together the past, the present and the future of taxation. His book "Tax Tales from the second millennium", a real "tedious drudgery" published by the International Bureau of Fiscal Documentation, betrays in a matchless style his fascination for the development of tax law and for the historic significance of taxes as well.

Where some are convinced that taxes are a relatively recent bad phenomenon, Prof. Grapperhaus found in the "nebulae" of humanity that taxes are as old as a civilization and that they are not in se an evil. I am convinced that by his enthusiasm and persuasive eloquence Prof. Grapperhaus will capture your attention for his fascination with his lecture about "Taxation for Protection or as Robbery. From an embryonic towards a mature taxation".