



GLOBTAXGOV

A NEW MODEL OF GLOBAL GOVERNANCE IN INTERNATIONAL TAX LAW MAKING



**Universiteit
Leiden**
The Netherlands

Call for papers Global Tax Symposium Conference 2022

Mission and vision of the GTS

The mission of the Global Tax Symposia (GTS) is to be an interdisciplinary mobile research platform on fundamental issues of international and comparative taxation. It is grounded in the belief that crossing African, American, Asian-Pacific and European perspectives is beneficial to all participants, especially in the current political and economic global context. It aims to offer young researchers and experienced scholars a forum in which to discuss five to six papers every year in different cities on all continents. Each paper is discussed by an interdisciplinary and intercontinental panel whose members are leading tax academics, tax practitioners, tax officials and tax policymakers.

The following institutions support the initiative: Universidad Torcuato Di Tella (Argentina), University of Melbourne and the University of NSW (Australia), University of Louvain (Belgium), University of São Paulo (Brazil), McGill University (Canada), Wuhan University (People's Republic of China), Sorbonne Law School (France), University of Münster (Germany), National Institute of Public Finance and Policy (India), Leiden University and ERC funded project GLOBTAXGOV (The Netherlands), University of Pretoria (South Africa), Stockholm University (Sweden), London School

of Economics (United Kingdom), University of Tokyo (Japan), and New York University (United States of America)

The 2022 Global Tax Symposium is organized by the National Institute of Public Finance and Policy, the London School of Economics (LSE), the University of Louvain (UCLouvain), University of Melbourne, GLOBTAXGOV at University of Leiden and University of Muenster.

The scope

If an assessment had to be done about international tax issues in the past ten years, the framework to do so should encompass the expression: ***global awareness***. This is because the number of stakeholders involved in international tax discussions has expanded. In turn, this has enabled the tax arena to include new perspectives on taxation. The field has also witnessed major international reactions towards tax controversies that used to be dealt with in national, private meetings or courts. Most recently, concerns have grown about the impact of domestic tax measures around the world during and after the COVID-19 pandemic.

Governments have made endeavours towards increasing international tax cooperation in treaties, model rules and administrative cooperation, to move forward with the introduction of tax standards that aim for the alignment of national tax systems with each other, most recently in the Two-Pillar process. Although this is not new for those who have been engaged with the international tax programs of the Organization for Economic Cooperation and Development (OECD) and the United Nations (UN), there are nuances observed in regard to processes of transparency, legitimacy and global governance. Governments also seem to be open to discuss and adopt new commitments in tax matters, despite showing some resistance to complete reformulations of tax policy.

Over the past few years, there has been a significant focus on taxation of corporations. However, new challenges are emerging in tax systems, ranging from the adoption of cryptocurrencies, to the commitment to net zero carbon emission targets and the taxation of mobile individual taxpayers. In the years to come tax policy will have to address these issues both domestically and through international dialogue.

The 2022 Global Tax Symposium will address topics crossing the spheres of *New Frontiers of International Taxation*. We call for papers that may address principled,

theoretical or pragmatic issues connected to tax and development. The select themes covered by this symposium are

- Design and co-ordination of carbon taxes
- Taxation of virtual currencies and transactions
- Use of automation and big data analytics by MNEs and tax administration
- Challenges in taxing incomes of mobile earners and wealth taxation, as well as international tax rules.

We expect to have diverse discussions of academic papers and will include the participation of government officials from ministries of finance and tax agencies, academics, tax practitioners, and researchers in different disciplines on taxation.

We also offer the possibility to write a blogpost on the NIPFP web page summarizing some aspects of the paper being presented or focusing on an issue found in the discussed papers. The blogpost will be addressed after the symposium has taken place.

Where and when?

A two-day event on 1 and 2 December 2022

Venue: Hybrid (t.b.a.)

Duration: In each panel a paper will be presented, the author will have 20 minutes for their presentation, followed by a 30-minute discussion – The discussants will have 10 minutes to present their comments on the panel's paper.

On the second day of the Symposium, we will have a closing panel in which we will address the following general question: *Emerging challenges in international tax policy*

How to participate?

If you are interested in presenting your work in progress, please submit an abstract of 300 words by 31 July 2022 to taxsymposium@outlook.com and copy the mail to tax.team@nipfp.org.in

Decisions will be communicated by 1 September 2022. Find the Call for Papers as PDF **here**.