

Research colloquium on global tax governance

Call for papers

The topic

Over the last decade, international and regional organizations in addition to myriad non-state actors have intensified their work on a quintessential issue of state sovereignty: taxation. On the one hand this can be attributed to the increasing internationalization of tax policy issues, fostered by an increasing economic integration and competition for capital by countries, as well as to the digitalization of business models – a situation that has led states to seek more cooperation among each other. On the other hand, international organizations have developed considerable agency on their own and sought to broaden the scope of their mandate, proposing deeper, more sovereignty-constraining cooperation, and encouraging more and more countries to join the efforts.

While some scholars principally focus on the international level to understand tax policy, others remain more cautious and still see a more important role for nation states and the domestic factors that influence their policy and administration. Clearly observable tensions have also led to normative discussions on what the scope of global tax governance should be and how international institutions should be designed. Global tax governance is increasingly researched in different scholarly disciplines such as law, political science and economics, yet many open questions remain and interdisciplinarity can be harnessed more systematically.

The GLOBTAXGOV team (with principal investigator Irma Mosquera) at Leiden University and Martin Hearson of the Institute of Development Studies and the International Centre for Tax and Development ICTD propose a **multidisciplinary colloquium** to discuss **early-stage original research** on global tax governance.

As a participant, you may discuss, for example: research ideas that need to be transformed into concrete projects; data you collected but that you still need to be make sense of; research findings you wish to connect to more general debates in academia and society; arguments that you would like to refine through exposure to different academic disciplines. We **do not** seek submissions of papers that are already very polished.

Participation is open to both junior and senior scholars writing about global tax governance from any disciplinary perspective. We welcome both empirical and theoretical research, papers that critically discuss policies and arrangements or proposals of new solutions.

Where and when?

A recurring event (every 6 weeks), starting February 2021

Venue: Online

Duration: 1:30 h

Per session, one paper/research idea will be presented. Access to the seminar will be limited to 30 people per session to facilitate open discussion. In addition, one discussant will provide specific feedback.

How to participate?

If you are interested in presenting your work in progress, please submit an abstract of 300-500 words by 10th January 2021 to i.j.mosquera.valderrama@law.leidenuniv.nl and m.hearson@ids.ac.uk. Decisions will be communicated by 15th January 2021. If you want to participate as discussant or participant, please send an email with a short introduction of yourself and your research interests. Another call will be launched before the second half of the year.