

# PHD GLOBAL TAX SYMPOSIUM 2021



## Steering Committee



## PhD Global Tax Symposium

### Mission and vision of the GTS Symposia

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 twenty-two institutions from all continents support the initiative: Universidad Torcuato Di Tella (Argentina), University of Melbourne and UNSW Sydney (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), Meiji University (Japan), National Institute of Public Finance and Policy (India), Gajah Mada University (Indonesia), Universidad Nacional Autónoma de México (Mexico), Leiden University and ERC funded project GLOBTAXGOV (The Netherlands), University of Auckland (New Zealand), King Saud University (Kingdom of Saudi Arabia), University of Seoul (South Korea), Moscow State University (Russian Federation), University of Pretoria (South Africa), Stockholm University (Sweden), Koç University, (Turkey) London School of Economics (United Kingdom), and New York University (United States of America).

The First and Second Editions of the Global Tax Symposia were held at the London School of Economics and Louvain University in 2019 and 2020, respectively. All paper presentations and videos of both symposia are available here: [2019](#) and [2020](#)

The 2021 PhD Global Tax Symposium is organized by Assoc. Prof. Irma Mosquera Valderrama (University of Leiden – GLOBTAXGOV), Prof. Edoardo Traversa (UCLouvain), Prof. Miranda Stewart (University of Melbourne), Assoc.-Prof. Suranjali Tandon (National Institute of Public Finance and Policy India), Assoc.-Prof. Eduardo Baistrocchi (London School of Economics).

### **The scope**

International tax concerns have changed drastically with the introduction of immaterial assets to commercial relationships and the swift evolution of telecommunications. The alternatives looked for solving those issues go beyond normative constructions, therefore multidisciplinary analyses are advisable. Also, broader frameworks have been constructed towards tax standards envisioned by international stakeholders, as a way to support policy changes and also to defend causes connected with social welfare.

Among the existing gaps in the past and current state of affairs of international taxation, researchers phrase questions and investigate issues relevant for the construction of new regulations. It is important that the research findings are disseminated widely so as to enrich domestic, regional and global tax discussions.

It is for this reason that the 2021 Global Tax Symposium (GTS) general event will be preceded by a PhD researchers' event. We want to offer the possibility to PhD researchers to share their preliminary or finished thesis chapters, as well as their research related papers, benefitting from an interdisciplinary and intercontinental panel of discussants.

### **Guidelines presentation PhD Symposium**

- Each author will have 10 minutes for a presentation, followed by 10 minutes of discussion by one of the event organizers and the general audience. In your presentation, please introduce the overall research question and methodology of your PhD research, as well.
- We also encourage each seminar participant to prepare comments in advance on the papers in his/her session.
- Please submit your paper to [globtaxgov@law.leidenuniv.nl](mailto:globtaxgov@law.leidenuniv.nl) by 15 September. They will then be made available to all seminar participants. Unless you indicate that you prefer not to, the papers will be sent to all GTS Members (Distinguished Professors from 22 Universities around the world) so that your area of research and expertise is made known to all GTS Members.
- Please send any slides (max. 5 slides) you wish to use to [globtaxgov@law.leidenuniv.nl](mailto:globtaxgov@law.leidenuniv.nl) by 28 September, noon CET. Unless you indicate that you prefer not to, the slides will be made available in a GTS PhD symposium tab available in the blog GLOBTAXGOV, a blog that is widely read by policy makers, governments, business and academics.

After the symposium, we will also offer presenters the possibility to publish a blogpost on the [GLOBTAXGOV web page](#) summarizing their paper or focusing on an issue emerging from the discussions.

### Where and when?

A two-day hybrid event on 30 September and 1 October 2021

Venue:

Thursday, 30 September: Room A028, Kamerlingh Onnes Gebouw, Steenschuur 25, Leiden

Friday, 1 October: Faculteitskamer Rechten, Academieggebouw, Rapenburg 73, Leiden

Online: ZOOM is sent to participants individually

Venues for welcome drinks and dinner, still to be confirmed.

Time zone: Central European Summer Time (Amsterdam, Berlin, Paris)

### Programme:

Wednesday 29 <sup>th</sup> Sept.	Topic
20:00	Welcome drinks (t.b.c.)

Thursday 30 <sup>th</sup> Sept.	Topic	Speaker
9:00-9:15	Reception	
9:15-09:30	<b><i>Opening and introduction to seminar</i></b>	<i>Steering Committee</i>
09:30-10:30	<b><i>Session 1: How to tax? In search for principles</i></b>	Moderated by: Irma Mosquera Discussant: Miranda Stewart
10:30-10:45	Break	
10:45 -11:45	<b><i>Session 2: National impact of global tax reforms</i></b>	Moderated by: Daniel Gutmann Discussant: Suranjali Tandon
11:45-12:00	Break	
12:00-13:00	<b><i>Session 3: Focus on Africa</i></b>	Moderated by: Daniel Gutmann Discussant: Edoardo Traversa
13:00-15:30	Lunch and leisure*	
15:30 -16:30	<b>Presentation:</b> Are we heading towards an international tax regime fit for the 21st Century?	Allison Christians

16:30-16:45	Break	
16:45-17:45	<b>Session 4: Reflecting on structural notions of international taxation</b>	Moderated by Irma Mosquera Discussant: Allison Christians
17:45	Closing and leisure	
19:00	Dinner	<i>t.b.c.</i>

<b>Friday 1<sup>st</sup> October</b>	<b>Topic</b>	<b>Speaker</b>
8:30-9:15	<b><i>International Tax Law and its influence on the Domestic Tax Systems</i></b>	Craig Elliffe
9:15-10:15	<b>Session 5: Regulatory settings in tax law</b>	Moderated by Irma Mosquera Discussant: Miranda Stewart
10:15-10:30	Break	
10:30-11:30	<b>Session 6: Making Sense of Corporate Tax Avoidance</b>	Moderated by Edoardo Traversa Discussant: Irma Mosquera
11:30-11:45	Break	
11:45-12:45	<b>Session 7: Beyond BEPS: New Tax Issues on the Horizon</b>	Moderated by Joachim English Discussant: Suranjali Tandon
12:45 -14:00	Lunch and leisure	
14:00-15:00	<b>Session 8: The EU's Responses to the Challenges of International Taxation</b>	Moderated by Suranjali Tandon Discussant: Edoardo Traversa
15:00-15:15	Break	
15:15-16:15	<b>Final session</b> <i>This session aims to exchange experiences regarding methodology of research and career paths.</i>	
	Closing Remarks	

\*For those interested, we'll organize a short walk through the centre of Leiden

### **Session 1: How to tax? In Search for Principles**

- Manon Francois (Paris School of Economics) *Profit Shifting and Equilibrium Principles of International Taxation*
- Manuel Benítez (U Cadiz) *Common tax residence rules, or European tie-break rules?*

### **Session 2: National impact of global tax reforms**

- Jumanah Alsairafi (Melbourne Law School) *International Taxation in Kuwait: Selected Issues in Expanding and Protecting the Tax Base*

- Xueliang Ji (Chinese University of Hong Kong) *Rethinking Hong Kong's Tax Agreements: Challenges of Transparency, Harmonization and Global Tax Reform*
- Frederik Heitmüller (Leiden University) *The power and limits of soft law in shaping emerging economies' anti-tax avoidance policies*

### **Session 3: Focus on Africa**

- Anne Wanyagathi (Leiden University) *Natural resources governance in East Africa: An empirical study of the outcome of Mining reforms in East Africa.*
- Priya Manwaring, Tanner Regan (Oxford University / London Business School) *Public Disclosure and Property Tax Compliance: A Field Experiment in Kampala, Uganda*
- Cassandra Vet (U Antwerp) *The diffusion of the OECD transfer pricing regulations in East-Africa: a multiple case-study analysis into agency and compliance in governing profit-shifting behaviour*

### **Session 4: Reflecting on structural notions of international taxation**

- Ezgi Arik Önal (Leiden University) *Developing a Deconstructive Thinking on the International Tax Law*
- Juliana Cubillos (Leiden University) *Providing depth to the notion of tax sovereignty*
- Stoycho Dulevski (University of National and World Economy, Sofia) *Old but new. Traditional but innovate. Past but future. Same but different. Mandatory but optional – is this the new tax trend or all of this is by accident?*

### **Session 5: Regulatory settings in tax law**

- Ashrita Prasad Kotha (WU Vienna) *Earmarked Taxes: An EU Law and Tax Treaty Analysis*
- Qunfang Jiang (Leiden University) *Searching for the rationale for LOB provisions*

### **Session 6: Making Sense of Corporate Tax Avoidance**

- Lorenzo Garlanda-Longueville, Mathias Lé, Kevin Parra Ramirez (U Paris Nanterre / Banque de France / Sciences Po) *Why do banks have so much assets in tax havens?*
- Kevin Parra Ramirez, Tatiana Mosquera-Yon, Vincent Vicard (Sciences Po / Banque de France / CEPII) *The instruments of multinational tax avoidance: quantification and implications for balance of payments statistics*
- Baptiste Souillard (Université Libre de Bruxelles) *The Indirect Effect of Import Competition on Corporate Tax Avoidance*

### **Session 7: Beyond BEPS: New Tax Issues on the Horizon**

- Jeroen Lammers (U Amsterdam / Copenhagen Business School) *Why the media stopped caring about tax avoidance*

- Robin Morgan (Harvard Law School) *The Scope and Degree of the Valuation Problem Under a Wealth Tax*
- Sahar Amidi (University of Orléans) *Transnational Transfer of Carbon emissions embodied and Carbon Tax in Trade: Characteristics and Determinants from a Spatial Perspective*

## **Session 8: The EU's Responses to the Challenges of International Taxation**

- Federica Casano (Leiden University) *The EU List of non-cooperative jurisdictions for tax purposes*
- Stefanie Geringer (University of Vienna) *The CJEU, the EU blacklist and the Member States' national tax laws: Shedding light on the EU's uncoordinated approach to tax abuse and tax avoidance in third-country situations*
- Alessandro Samari (Université de Lausanne) *Fiscal State Aid and Transfer Pricing: Which Arm's Length Principle?*