PHD GLOBAL TAX SYMPOSIUM 2023



PHD GLOBAL TAX SYMPOSIUM 2023 – Thursday 31 August and Friday 1 September 2023
Online Conference

Steering Committee













PhD Global Tax Symposium Call for papers 2023

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 on the belief that crossing the perspectives of all continents is beneficial to all participants, especially in the current political and economic global context. It aims to offer young researchers and experienced scholars from all continents the first interdisciplinary, mobile, and fully global research platform on fundamental issues of international taxation. Each paper is discussed by an intercontinental panel whose members are leading academics, practitioners, officials or policymakers.

The First, Second, Third, and Fourth Editions of the Global Tax Symposia were held at the London School of Economics, Louvain University, Leiden University, and the National Institute of Public Finance and Policy in India in 2019, 2020, 2021, and 2022 respectively. All paper presentations and videos of the symposia are available here: 2019, 2020, 2021 and 2022. The 2023 Global Tax Symposium will be organized by Prof. Miranda Stewart (University of Melbourne).

In parallel to the yearly Global Tax Symposia, the Steering Committee decided to launch the PhD Global Tax Symposium (PhD GTS), the purpose of which is to enable PhD researchers to share a preliminary or finished thesis chapter, alternatively a research-related paper, and benefit from feedback from an intercontinental panel of discussants. The first edition of the PhD GTS was held in September 2021 at Leiden University in the Netherlands under the leadership of Prof. Irma Mosquera. The second edition of the PhD GTS was held in September 2022 at McGill University in Canada under the leadership of Prof. Allison Christians. The third edition of the PhD GTS will be organized in 2023 at Stockholm University by Prof. Jérôme Monsenego.

¹ https://globtaxgov.weblog.leidenuniv.nl/2021/04/21/2021-phd-global-tax-symposium-30-september-1-october-call-for-papers/

² https://www.allisonchristians.com/2022-phd-gts

The PhD GTS entails a unique opportunity for its participants to benefit from the broad network of a global event. This event offers PhD candidates the possibility to present chapters of their dissertations and receive feedback on them. We expect the researchers to use that forum for productive discussions, and encourage them to share their results to test their impact before finishing their tenure as PhD candidates. The PhD GTS can also serve as a platform for job opportunities by helping PhD candidates connect with leading experts in the field of international taxation. Once we receive the contributions, we will review the topics and appoint commentators who will provide feedback on the papers. The commentators will be chosen among leading experts in the field of international taxation.

The broad reach of the GTS network makes it truly global. The following twenty-two institutions from all continents support the GTS and PhD GTS initiatives: 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 Mexico (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).

PhD Call for papers 2023

The 2023 PhD GTS in Stockholm is the third edition of the PhD GTS. We call for papers from PhD candidates that address principled, theoretical or pragmatic issues connected to topics of international taxation that are of relevance for the current global tax agenda. These topics may, among others, include the digitalization of the economy, minimum taxation, personal taxation, wealth taxes, responses to the COVID-19 pandemic, use of artificial intelligence in tax matters, environmental taxes, tax arbitration, or issues concerning the 2030 Sustainable Development Agenda. Comparative perspectives are also of interest, e.g. how certain issues faced by a country have been solved creatively through the tax system. Likewise, we welcome thesis chapters on novel ideas to deal with globalization issues, including

legal or economic integration, harmful tax competition, revenue sharing and in general theoretically complex questions about global tax issues.

Where and when?

Two half-days on the afternoon of 31 August 2023 (starting at 1 pm CET) and the morning of 1 September 2023 (ending at 1 pm CET).

Venue: Online

Duration: In each panel a paper will be presented. The author will have 10 minutes for her/his presentation, followed by a 20-minute discussion with a commentator who will provide feedback on the paper.

How to participate?

If you are interested in presenting your work-in-progress at the 2023 PhD GTS, please submit an abstract of 300 words by **1 May 2023** to jerome.monsenego@juridicum.su.se

We will admit up to 15 PhD candidates to attend the 2023 PhD GTS. Admission decisions will be communicated by 15 May 2023. Once admitted, PhD candidates will have to submit a chapter of their thesis or a research-related paper by 1 June 2023, to give us enough time to appoint a commentator and enable her/him to review the paper and prepare her/his comments.

Warm welcome!

Prof. Dr. Jérôme Monsenego