

2021 Global Tax Symposium

Call for Papers

GLOBAL TAX SYMPOSIUM 2021



GLOBTAXGOV

A NEW MODEL OF GLOBAL GOVERNANCE IN INTERNATIONAL TAX LAW MAKING



**Universiteit
Leiden**
The Netherlands



UCLouvain



NIPFP
National Institute of
Public Finance and Policy

Mission and vision of the Global Tax 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 institutions 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), 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), Koç University, (Turkey) London School of Economics (United Kingdom), University of Tokyo (Japan), 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: <https://www.lse.ac.uk/law/events/global-tax-symposium/Global-Tax-Symposium> and here: <https://uclouvain.be/fr/instituts-recherche/juri/crides/evenements/online-conference-global-tax-symposium-2020-10-dec-20.html#VIDEO>

The 2021 Global Tax Symposium is organized by the GLOBTAXGOV ERC funded project at Leiden University, the London School of Economics (LSE), the University of Louvain (UCLouvain), the University of Melbourne and the National Institute of Public Finance and Policy (India).

The scope

If an assessment had to be done about worldwide tax issues in the past ten years, the framework to do so should encompass the following expression: global awareness. This is because the number of stakeholders involved in international tax discussions has expanded. Which in turn, 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 tax measures around the world during and after the COVID-19 pandemic.

Endeavors have also been made towards increasing the existing international legislation, to move forward with the introduction of tax standards that aim for the alignment of national tax systems with each other. 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.

In sum, we seek to achieve a new balance between what needs to be done to address challenges increased by globalization, including economic integration, competition for capital by countries, and digitalization of business models. While also solving pragmatic tax concerns whose immediate effects impinge countries' populations at large, such as the role of taxation in raising sufficient public revenues and addressing redistribution. With this conundrum in mind, the aim is to start at the base of what is supporting the structuring of taxes, which ultimately focuses on the people being governed and the equitable distribution of wealth around the world.

The 2021 Global Tax Symposium will address topics crossing the spheres of taxation and human development. We call for papers that may address principled, theoretical or pragmatic issues connected to tax matters and development, including responding to the COVID-19 pandemic or addressing a country's controversial policy or development issue that has been solved creatively through taxes. We are also interested in papers on international taxation issues that might be of relevance for the current global tax agenda, across the broad range from individual taxation, wealth taxes, the digitalization of the economy, to artificial intelligence used in tax matters, and other important issues.

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 GLOBTAXGOV 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.

Please kindly note that there will be another call for papers for PhDs to participate in a PhD Global Tax Symposium that will take place 30 September and 1 October 2021.

Where and when?

A two-day event on 8 and 9 December 2021

Venue: Online or 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: Are we heading towards an international tax regime fit for the 21st Century?

How to participate?

If you are interested in presenting your work in progress, please submit an abstract of 300 words by 10th May, 2021 to GLOBTAXGOV@law.leidenuniv.nl

Decisions will be communicated by 15th June 2021.

Find the Call for Papers as PDF [here](#).