

# GLOBAL TAX SYMPOSIUM 2021



**GLOBAL TAX SYMPOSIUM 2021 – Wednesday, 8 and Thursday, 9 December 2021**  
(online/onsite)

Steering Committee



### **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 twenty 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 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), Assistant Prof. Suranjali Tandon. (National Institute of Public Finance and Policy India), Assoc.-Prof. Eduardo Baistrocchi (London School of Economics).

## **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.

## **Information and registration:**

Link to registration <https://www.formdesk.com/universiteitleiden/registration-gts-2021>

Scientific contact: GLOBTAXGOV@LAW.leidenuniv.nl - i.j.mosquera.valderrama@law.leidenuniv.nl

## PROGRAMME

	Leiden – CET (Europe/ Africa)	Melbourne (Asia Pacific)	New York (Americas)	New Delhi (India)	Presenters
<b>Wednesday 8, December – Morning Programme (Leiden University time) (evening, Melbourne time)</b>					
<b>Paper 1</b>					<b>Chair: Miranda Stewart</b>
Main presentation	08:30	18:30	02:30	12:00	<i>The Future of international Taxation under the 2020s Compromise</i> Craig Elliffe, University of Auckland, New Zealand
Discussion	08:50	18:50	02:50	12:20	Discussants: • T.B.A.
Q&A	09:20	19:20	03:20	12:30	
<b>Paper 2</b>					<b>Chair: Edoardo Traversa</b>
Main presentation	09:30	19:30	03:30	12:40	<i>Tax Policy for the future of developing countries: The synergies between COVID-19 and Automation</i> Afton Titus, University of Cape Town, South Africa
Discussion	9:50	19:50	03:50	13:00	Discussants: • T.B.A.
Q&A	10:20	20:20	04:20	13:30	
<i>10-minute break</i>	10:30	20:30	04:30	13:40	
<b>Paper 3</b>					<b>Chair: Eduardo Baistrocchi</b>
Main presentation	10:40	20:40	04:40	13:50	<i>Global Minimum Tax</i> Suranjali Tandon, National Institute of Public Finance and Policy, India
Discussion	11:00	23:00	05:00	14:10	Discussants: • T.B.A.
Q&A	11:30	23:30	05:30	14:40	
<b>Paper 4</b>					<b>Chair: Irma Mosquera</b>
Main presentation	11:40	23:40	05:40	14:50	<i>Trust, tax administration and State aid</i> Stephen Daly, King's College London, the United Kingdom
Discussion	12:10	24:10	05:50	15:10	Suggested discussants: • T.B.A.

Q&A	12:40	0:40	06:00	15:40	
Closure of the first day sessions					T.B.A.
<b>Thursday 9, December – Afternoon (Leiden University time) (evening Melbourne time)</b>					
<b>Paper 5</b>					<b>Chair: Suranjali Tandon</b>
Main presentation	14:30	0:30	8:30	18:00	<i>Is the Latam tax system a failure?</i> Daniel Artana, Universidad Torcuato Di Tella, Argentina
Discussion	14:50	0:50	8:50	18:20	Discussants: • T.B.A.
Q&A	15:20	1:20	9:20	18:50	
<b>Paper 6</b>					<b>Chair: Irma Mosquera</b>
Main presentation	15:30	1:30	9:30	18:30	<i>Who should tax multinationals?</i> Vincent Arel-Bundock, Université de Montréal, Canada
Discussion	15:50	1:50	9:50	18:50	Suggested discussants: • T.B.A.
Q&A	16:20	2:20	10:20	19:20	
<i>10-minute break</i>	16:30	2:30	10:30	19:30	
Book Launch					
<a href="#"><i>Taxation, International Cooperation and the 2030 Sustainable Development Agenda</i></a> Irma Mosquera, Dries Lesage and Wouter Lips. United Nations University Series on Regionalism Springer Publications	16:40	2:40	10:40	19:40	Book Launch
<a href="#"><i>Base Erosion and Profit Shifting: A Blueprint for Africa's Response</i></a> Annet Wanyana Oguttu IBFD Publications	17:00	3:00	11:00	20:00	Book Launch
<b>Final Discussion</b>					<b>Chair: Eduardo Baistrocchi</b>
Are we heading towards an international tax regime fit for the 21st Century?	17:20	3:20	11:20	20:20	T.B.A. Representatives of international organizations, governments and business.
End of the Conference	18:30	4:10	12:10	21:10	

