

PHD GLOBAL TAX SYMPOSIUM 2021



Steering Committee



Ph.D. Global Tax Symposium Call for papers 2021

Note: This call for papers concerns exclusively the event to be carried on 30st September and 1st October of 2021.

Mission and vision of the GTS Symposia

The mission of the Global Tax Symposia (GTS) is to be an interdisciplinary mobile research platforms 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 two forums 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, practitioners, administrators and policymakers.

The following institutions support the initiative: Universidad Torcuato Di Tella (Argentina), University of Melbourne and the University of NSW (Sydney) (Australia), UC 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), Meiji University (Japan) and New York University (United States of America).

The 2021 Global Tax Symposia are organized by the GLOBTAXGOV ERC funded project at Leiden University (the Netherlands), the London School of Economics (LSE) (the United Kingdom), the University of Louvain (UCLouvain) (Belgium), the University of Melbourne (Australia) and the National Institute of Public Finance and Policy (India).

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 Ph.D. GTS event. We want to offer the possibility to Ph.D. 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. The panel members include leading tax practitioners, policy makers, tax academics, tax administrations. The interactions at the symposium will acquaint experts with the ongoing innovations in research and provide researchers valuable expert feedback.

The invitation to the PhD GTS entails a unique opportunity for its participants as they will benefit from the broad network of a global event. Likewise, we expect to contribute to the researchers by enabling a space for productive discussions, as well as to encourage them to share their results to test their impact before finishing their

tenure as Ph.D. candidates. Once we receive the contributions, we will review the topics concerned to suggest a topic for the final discussion panel, with which the event will close on the second day.

Ph.D. Call for papers 2021

The 2021 PhD Global Tax Symposium will address topics of international taxation that might be of relevance for the current global tax agenda. These topics include personal taxation, wealth taxes, the digitalization of the economy, use of artificial intelligence in tax matters, environmental taxes, tax arbitration, and issues concerning the 2030 Sustainable Development Agenda.

We call for papers from Ph.D. candidates that may address principled, theoretical or pragmatic issues connected to tax matters and development, including responses to the COVID-19 pandemic or addressing a country's policy issue that has been solved creatively through the tax system. Likewise, 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.

We also welcome Ph.D. contributions concerning already implemented taxes or regulatory developments that give rise to alternative solutions to previous problems addressed at the international level. Therefore, contributions referring to regional or supranational tax matters concern the call, as well as topics dealing with particular tax practices on interdisciplinary fields such as governance, international relations, politics, economics or tax constitutional dilemmas.

This event offers Ph.D. candidates the opportunity to present chapters of their dissertations and receive feedback on them. The PhD GTS can also serve as a platform for job opportunities by helping Ph.D. candidates connect with leading experts in the field of international taxation.

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 event on 30 September and 1 October 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 up to 10 minutes to present their comments on the panel's paper.

How to participate?

If you are interested in presenting your work in progress, please submit an abstract of 300 words by 15TH June, 2021 to GLOBTAXGOV@LAW.leidenuniv.nl

Decisions will be communicated by 1st July 2021.