

# GLOBAL TAX SYMPOSIUM 2022



**GLOBAL TAX SYMPOSIUM 2022 – Thursday, 1 and Friday, 2 December 2022**  
**Online event**

*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 institutions from all continents support the initiative: Fundación de Investigaciones Económicas Latinoamericanas (Argentina), Universidad Torcuato Di Tella (Argentina), University of Melbourne and University of New South Wales (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), Universidad Nacional Autónoma de México (Mexico), Leiden University and ERC funded project GLOBTAXGOV (The Netherlands), University of Auckland (New Zealand), Moscow

State University (Russian Federation), King Saud University (Saudi Arabia), University of Pretoria (South Africa), University of Seoul (Korea), Stockholm University (Sweden), London School of Economics (United Kingdom), Meiji University and University of Tokyo (Japan), Universitas Gadjadara (Indonesia), Koç University (Turkey) and New York University (United States of America).

The First, Second and Third Editions of the Global Tax Symposia were held at the London School of Economics, Louvain University and Leiden University in 2019, 2020 and 2021 respectively. All paper presentations and videos of both symposia are available here: [2019](#), [2020](#) and [2021](#). The 2022 Global Tax Symposium is organized by Assistant Prof. Suranjali Tandon (National Institute of Public Finance and Policy India), Prof. Irma Mosquera Valderrama (University of Leiden – GLOBTAXGOV), Prof. Edoardo Traversa (UCLouvain), Prof. Miranda Stewart (University of Melbourne), Prof. Joachim Englisch (University of Muenster) and Assoc.-Prof. Eduardo Baistrocchi (London School of Economics).

### **The Scope: Global Awareness**

To assess worldwide tax developments in the past ten years and the future, the term 'global awareness' is paramount. The number and diversity of stakeholders involved in international tax discussions has expanded and this, in turn, has enabled the 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 and private meetings as well as the courts. Most recently, concerns have grown about the impact of tax measures around the world during and after the COVID-19 pandemic. Endeavours have been made towards expanding international tax legislation, to move forward with the introduction of tax standards to align national tax systems with each other and to develop new approaches to international tax, continuing a trajectory for those who have been engaged with the international tax programmes of the Organisation for Economic Cooperation and Development (OECD) and the United Nations (UN). At the same time, there are increasing concerns regarding processes of transparency, legitimacy and global governance in international taxation. Governments seem to be open to discuss and adopt new commitments to tax matters, despite showing some resistance to providing complete reformulations of tax policy.

The 2022 Global Tax Symposium will address topics on New Frontiers of International Taxation including principled, theoretical or pragmatic issues connected to tax and development. The select themes covered by this symposium are:

- Design and co-ordination of carbon taxes
- Taxation of virtual currencies and transactions
- Use of automation and big data analytics by MNEs and tax administration
- Challenges in taxing incomes of mobile earners and wealth taxation, as well as international tax rules.

The sessions in the 2022 Global Tax Symposium will combine academic papers and panel discussions including the participation of government officials from ministries of finance and tax agencies, academics, tax practitioners, and researchers in different disciplines on taxation from all continents.

### **Information and registration:**

Link to registration: <https://fd24.formdesk.com/universiteitleiden/registration-gts-2022>

Scientific contact: Suranjali Tandon, [Suranjali.tandon@nipfp.org.in](mailto:Suranjali.tandon@nipfp.org.in)

	CET (Europe/ Africa)	Melbourne (Asia Pacific)	EST	IST (India Time)	Presenters
<b>Thursday 1, December</b>					
<b>Paper 1</b>	<b>Chair: Eduardo Baistrocchi, Associate Professor of Law, London School of Economics and Political Science</b>				
Main presentation	13:00	23:00	7:00	17:30	<i>The interaction between unilateralism and multilateralism in international tax</i>  Reuven Avi-Yonah, Professor of Law, Michigan Law School, University of Michigan
Discussion	13:20	23:20	7:20	17:50	<b>Discussants</b> 1. Allison Christians, Tax Law Professor, McGill University 2. Joachim Englisch, Professor of Public Law and Tax Law, University of Muenster
Q&A	13:50	23:50	7:50	18:20	
Break	13:55	23:55	7:55	18:25	
<b>Paper 2</b>					
<b>Chair: Eduardo Baistrocchi, Associate Professor of Law, London School of Economics and Political Science</b>					
Main presentation	14:00	00:00	8:00	18:30	<i>Carbon Leakage: A Threat to the Adoption of Carbon taxes? A Legal Analysis</i> Alice Pirlot, Research Fellow - Law, Centre for Business Taxation, Saïd Business School
Discussion	14:20	00:20	8:20	18:50	<b>Discussants</b>

	<b>CET (Europe/ Africa)</b>	<b>Melbourne (Asia Pacific)</b>	<b>EST</b>	<b>IST (India Time)</b>	<b>Presenters</b>
					<ol style="list-style-type: none"> <li>1. <i>Tatiana Falcao</i>, coordinator for carbon pricing at the Coalition of Finance Ministers for Climate Action, World Bank</li> <li>2. <i>Ian W.H. Parry</i>, Principal Environment Fiscal Policy Expert, International Monetary Fund</li> </ol>
Q&A	14:50	00:50	8:50	19:20	
Break	14:55	14:55	8:55	19:25	
<b>Paper 3</b>					
<b>Chair: Edoardo Traversa, Professor, Faculty of Law and Criminology and Institute of European Studies (UCLouvain)</b>					
Main presentation	15:00	1:00	9:00	19:30	<p><b><i>Taxation and Data Revolution</i></b></p> <p><i>Yariv Brauner</i>, Professor of Law, University of Florida</p>
Discussion	15:20	1:20	9:20	19:50	<p><b>Discussants</b></p> <ol style="list-style-type: none"> <li>1. <i>Vinay Kumar Singh</i>, Additional Director General, National Academy of Direct Taxes, India</li> <li>2. <i>Jinyan Li</i>, Professor of Tax Law, York University</li> </ol>
Q&A	15:50	1:50	9:50	21:20	
Break	15:55	1:55	9:55	21:25	
<b>Paper 4</b>					
<b>Chair: Suranjali Tandon, Assistant Professor, National Institute of Public Finance and Policy</b>					
Main presentation	16:00	2:00	10:00	20:30	<p><b><i>Determinants of Taxpayers' and Tax Auditors' Acceptance of Cooperative Automated Audits</i></b></p> <p><i>Paul Brezina</i>, University Assistant Prae-doc, Vienna University of Economics and Business</p>
Discussion	16:20	2:20	10:20	20:50	<p><b>Discussants</b></p> <ol style="list-style-type: none"> <li>1. <i>Leandro Cuccioli</i>, Former Tax Commissioner of Argentina</li> </ol>

	<b>CET (Europe/ Africa)</b>	<b>Melbourne (Asia Pacific)</b>	<b>EST</b>	<b>IST (India Time)</b>	<b>Presenters</b>
					2. <i>Raul Zambrano</i> , Director of Technical Assistance and Technology, Inter-American Centre of Tax Administration (CIAT)
Q&A	16:50	2:50	10:50	21:20	
Break	16:55	2:55	10:55	21:25	
<b>Panel Discussion: Reforming income taxes and wealth taxes post BEPS</b>					
	<b>Chair: Edoardo Traversa, Professor, Faculty of Law and Criminology and Institute of European Studies (UCLouvain)</b>				
Panel discussion	17:00	3:00	11:00	21:30	<ol style="list-style-type: none"> <li>1. <i>Shafik Hebous</i>, Deputy Division Chief, Fiscal Affairs Department. International Monetary Fund</li> <li>2. <i>Henk Vording</i>, Professor of Tax Law, Leiden University</li> <li>3. <i>Rajat Bansal</i>, Principal Commissioner of Income Tax, India</li> <li>4. <i>Emeka Nwankwo</i>, Manager for Domestic Taxes of the African Tax Administration Forum (ATAF)</li> <li>5. <i>Saturnina Moreno-Gonzalez</i>, Professor of Financial and Tax Law &amp; Deputy Director of the International Doctoral School - UCLM</li> </ol>
Q&A	18:00	4:00	12:00	22:30	
<b>Friday 2, December</b>					
<b>Book Discussion</b>	<b>Chair: Yan Xu, Associate Professor, University of New South Wales</b>				
	8:15	18:15	2:15	12:45	<i>Tax and Government in the 21<sup>st</sup> Century</i>  <i>Miranda Stewart</i> , Professor, Melbourne Law School, University of Melbourne

	<b>CET (Europe/ Africa)</b>	<b>Melbourne (Asia Pacific)</b>	<b>EST</b>	<b>IST (India Time)</b>	<b>Presenters</b>
Discussion	8:35	18:35	2:35	13:05	<b>Discussants</b> 1. <i>Yuri Matsubara</i> , Professor, School of Commerce, Meji University 2. <i>Nigam Nuggehalli</i> , Registrar, National Law School of India University, Bengaluru
Q&A	9:05	19:05	3:05	13:35	
<b>Book launch</b>	9:10	19:10	3:10	13:40	<b>Nexus and Jurisdiction in European and International Tax Law</b> <i>Edoardo Traversa</i> , Faculty of Law and Criminology and Institute of European Studies (UCLouvain)
<b>Break</b>	9:25	19:25	3:25	13:55	
<b>Paper 1</b>	<b>Chair: Miranda Stewart, Professor, Melbourne Law School, University of Melbourne</b>				
Main presentation	9:40	19:40	3:40	14:10	<b>Theory of International Taxation</b> <i>Eduardo Baistrocchi</i> , Associate Professor, London School of Economics and Political Science
Discussion	10:00	20:00	4:00	14:30	<b>Discussants</b> 1. <i>Adrianto Dwi Nugroho</i> , Associate Professor, Universitas Gadjadja Madha, Indonesia 2. <i>Sol Picciotto</i> , Emeritus Professor, Lancaster University
Q&A	10:30	20:30	4:30	15:00	
Break	10:40	20:40	4:40	15:10	
<b>Panel Discussion: BEPS, Governance and the G20 Indian Presidency</b>	<b>Chair: Irma Mosquera Valderrama, Professor of Tax Law, Leiden University</b>				
	10:50	20:50	4:50	15:20	1. <i>Abdul Muheet Chowdhary</i> , Senior Programme Officer, South Centre, Geneva

	<b>CET (Europe/ Africa)</b>	<b>Melbourne (Asia Pacific)</b>	<b>EST</b>	<b>IST (India Time)</b>	<b>Presenters</b>
					2. <i>Mari Khurtsidze</i> , Head of Tax and Customs Policy Department, Ministry of Finance of Georgia 3. <i>Ben Dickinson</i> , Head, Global Relations and Development Division, Centre for Tax Policy and Administration, OECD
Q&A	11:40	21:40	5:40	16:10	
Break	11:50	21:50	5:50	16:20	
<b>Paper2</b>	<b>Chair: Suranjali Tandon, Assistant Professor, National Institute of Public Finance and Policy</b>				
Main presentation	12:00	22:00	6:00	16:30	<b><i>Public International Law and Tax Dispute Resolution</i></b>  <i>Julien Chaisse</i> , Professor of Law, University of Hong Kong and <i>Irma Mosquera</i> Professor of Tax Law, Leiden University
Discussion	12:20	22:20	6:20	16:50	<b>Discussants</b> 1. <i>Jerome Monsenego</i> , Professor of International Tax Law, Stockholm University 2. <i>Chetan Rao</i> , Director, Foreign Taxes and Tax Research, Ministry of Finance, India
Q&A	12:50	22:50	6:50	17:20	
Break	12:55	22:55	6:55	17:25	
<b>Closing panel: New Frontiers of International tax</b>	<b>Chair: Irma Mosquera Valderrama, Professor of Tax Law, Leiden University</b>				
	13:00	23:00	7:00	17:30	1. <i>Reinhard Biebel</i> , Head of Unit, Direct Tax Policy & Cooperation ,European Commission 2. <i>Grace Perez-Navarro</i> , Director of OECD's Centre for Tax Policy and Administration 3. <i>Rita De La Feria</i> , Professor of Tax Law, University of Leeds



	<b>CET (Europe/ Africa)</b>	<b>Melbourne (Asia Pacific)</b>	<b>EST</b>	<b>IST (India Time)</b>	<b>Presenters</b>
					4. <i>Cory Hillier</i> , Senior Counsel (Tax Law), International Monetary Fund
<b>Symposium Closes</b>	14:00	24:00	8:00	18:30	