

Call for Papers: Research workshop on the UN Framework Convention

With only one year to go, the negotiations on the UN Framework Convention on International Tax Cooperation and its two early protocols have entered a crucial phase. While negotiating compromises, Member States need to ensure that the text can effectively fulfill its aims. Research can contribute to this task, by providing information on the potential impact of provisions, as well as suggesting language that is grounded in in-depth empirical and legal analysis.

ICTD and the Center for Business Taxation at Oxford University, together with an international organizing committee, are organizing a research workshop on the UN Framework Convention 9 and 10 November 2026 held at the Center for Business Taxation, Saïd Business School, University of Oxford. Limited funding for travel and accommodation is available for participants who need it. Hybrid participation is possible.

How to apply? Submit an extended abstract (300-500 words) by 4 October 2026 to f.heimmuller@ictd.ac. The organizing committee will communicate its decisions by 9 October 2026. In your email, please indicate if you intend to participate in person and if you require travel funding.

We welcome papers that either:

- Analyze the impact of draft provisions; or
- Propose provisions that may be able to bridge differences between Member States; or
- Propose alternatives that might better fulfill the aim of the convention/the protocols

In any case, the analysis or proposition should be grounded in rigorous academic work and be informed by the status quo of the negotiations (i.e., the draft Convention and Protocols published in July 2026 and the discussions at the August 2026 negotiation session). Papers should acknowledge diverse perspectives on the selected topic that exist among Member States and in literature. Preference will be given to papers that use empirical data (quantitative and/or qualitative) or conduct detailed legal analysis. By the time of the workshop papers should be advanced but need not be completed.

Organizing Committee: Philip Baker, Tsilly Dagan, Martin Hearson, Frederik Heitmüller, Aisha Aize Isa, Irma Mosquera Valderrama, Belema Obuoforibo, Alexandra Readhead, Josefina del Rosario Lago, Suranjali Tandon, John Vella