

CBS Law at Copenhagen Business School invites you to submit an abstract for its annual tax conference:

“INEQUALITY WITHIN INTERNATIONAL TAXATION”

[Copenhagen, 14-15 September 2020]

How should concerns about inequality influence the choices that countries make in the design of their international tax laws and regulations? What role do international tax rules play in reducing (or exacerbating) inequalities of income and wealth, and how do concerns such as gender and racial inequalities inform and intersect with economic and political concerns? Can tax rules, for example, allow wealthier countries to help pull poorer countries out of poverty? Will political systems be willing to use tax policy to address the effects of continuing discrimination in employment, housing, and other areas of people's lives?

The conference seeks to bring together researchers who are at the forefront of their respective fields in order to identify, discuss, and perhaps most importantly, to underline future challenges associated with inequality in the international tax context. The conference is not limited to tax scholars or legal scholars in general but is instead open to all fields that cross into the core of international taxation, including political science, economics, sociology and philosophy.

The conference, which will take place on 14 and 15 September 2020 in Copenhagen, is a unique occasion to discuss these issues in an interdisciplinary research environment accompanied by the expertise of renowned international scholars. We are proud and delighted to announce that the conference will feature the following keynote speakers:

- Dr. Andrea Martinangeli and Dr. Lisa Windsteiger, both Post-docs in behavioural economics/public economics at the Max Planck Institute for Tax Law and Public Finance (Germany)
- Professor Mats Tjernberg, Professor in Public Law at the Faculty of Law, Lund University (Sweden)
- Professor Neil H. Buchanan, James J. Freeland Eminent Scholar Chair in Taxation and Director of Global Scholarly Initiatives at Levin College of Law, University of Florida (USA)
- Professor Peter Hongler, Professor of Tax Law at the Law School, University of St. Gallen (Switzerland)
- Professor Tsilly Dagan, Chair in Taxation at the Faculty of Law, Oxford University (UK)
- Jur.dr. Yvette Lind, Assistant Professor in Tax Law at CBS Law, Copenhagen Business School (Denmark)

- Professor Åsa Gunnarsson, Professor in Tax Law at the Department of Law, Umeå University (Sweden)

How to choose your topic

We welcome abstracts of proposed papers discussing any issue linked to inequality in the international tax context and preferably, but not necessarily, addressing one or more of the following themes:

- Social inequality
- Political inequality
- Gender inequality
- Economic inequality

How to submit your abstract

Please send your abstract of 300 words and CV no later than **1 May 2020** to Yvette Lind (yl.law@cbs.dk), who is also happy to answer any practical questions. Accepted speakers will be informed no later than 1 June 2020 and will be expected to submit a draft paper by 1 August 2020.

Scientific committee

A scientific committee will jointly select papers for presentations in addition to handling the selection of papers for publication and recipients of conference awards. The committee features the following members:

- Dr. Caroline Heber, Post-doc in tax law at the Max Planck Institute for Tax Law and Public Finance (Germany)
- Professor Christina D. Tvarnø, Professor in Contract Law at CBS Law, Copenhagen Business School (Denmark)
- Professor Jane Bolander, Professor in Tax Law at CBS Law, Copenhagen Business School (Denmark)
- Jur.dr. Yvette Lind, Assistant Professor in Tax Law at CBS Law, Copenhagen Business School (Denmark)
- Professor Åsa Gunnarsson, Professor in Tax Law at Umeå University (Sweden)

Possibilities for publication

Speakers will be invited to submit a paper for publication in one of our planned publications, as the conference aims to result in the production of contemporary and innovative research papers. A selection of papers out of those presented at the conference will be accepted for publication in two special issues (edited by Yvette Lind):

1. Junior scholars (Ph.D. students and post-docs) will be published in the UCPH Fiscal Relations Law Journal (FIRE Journal). This special issue will be subject to peer-review and published online and open access. For further info see: <https://www.djoef-forlag.dk/publications/Fire/>
2. Senior scholars will be published in the highly-ranked Nordic Tax Journal. This issue will also be subject to peer-review and published online and open access. For further info see: <https://content.sciendo.com/view/journals/ntaxi/ntaxi-overview.xml>

Those who are not selected for publication in the FIRE Journal or Nordic Tax Journal may have their working paper published in CBS Law's working paper series, accessible at SSRN. For more info see: https://papers.ssrn.com/sol3/JELJOUR_Results.cfm?form_name=journalbrowse&journal_id=3297362
Both special issues are planned to be published by spring/summer 2021.

Awards

Two prizes are intended to be handed out at the conference:

1. A prize targeting a junior scholar who has shown special promise, and
2. A prize targeting a scholar who has merited herself/himself in regard of academic citizenship.

For further information on awards and requirements see: <https://www.tilmeld.dk/tax20/the-conference.html>

Cost of participation

The conference, along with conference dinners, is free to attend for those who present a paper. This year, we will not be able to cover travel or other costs. For those who do not present papers, it will be possible to attend the conference for a registration fee. For more info on this see: <https://www.tilmeld.dk/tax20/the-conference.html>