



# CALL FOR PAPERS



SCHOOL OF  
ECONOMICS AND  
MANAGEMENT



Pre-announcement of the 14th GREIT Annual Conference

19-20 June 2019, Lund, Sweden



Photo: Kennet Ruona

## Tax Sustainability

in the EU and International Context

We are pleased to announce that the 13th 2019 Annual Greit Conference will be organised at the Lund University School of Economics and Management in a true midsummer atmosphere from 19-20 June 2019. The aim of this conference is to bring together researchers focussing on a variety of aspects related to sustainability in an EU and international tax law context to increase the body of knowledge in this field, foster new collaborations and strengthen scientific networks.

### The topic

Sustainability is not merely a buzz word but increasingly important in all fields of society, including international and European tax law. A sustainable tax meets the needs of the present without compromising the ability of future generations to meet their own needs. Sustainability is often used in relation to the environment, but the concept has a much wider meaning as is shown by the UN 2030 Agenda. It is an essential element of good governance

and includes economic and social sustainability as well. This topic deserves attention from an international and European tax perspective.

Examples of topics that could be covered are (but submissions on other topics within the theme of tax sustainability are very welcome):

- How is sustainability defined legally? Can definitions be found for example with support of the EU fiscal compact?
- How do preferential tax treatments for regulatory purposes (such as special tax zones) relate to sustainability? Is the current proportion of expenditure and tax collection sustainable?
- Can EU fair taxation policy be covered under the "sustainability" concept?
- What is meant by disproportionate burden on future generations and how does this affect taxation?
- How can allocation of taxing rights between developed and developing countries contribute to a sustainable tax policy? Are transfer pricing rules sustainable for developing countries?
- How does sustainability relate to questions of equality and human rights in taxation, for example in relation to gender?
- What requirements, sanctions, incentives exist in (EU/International) tax law as an example of environmental governance? For instance, does supply chain management and TP regulations at different levels support sustainable tax systems?
- Will the protection of tax bases advocated by Corporate Social Responsibility and enacted in the BEPS project be sustainable?
- Can state aid law in tax cases have adverse consequences on the use of taxes for regulatory purposes?
- What is the link between taxes aimed at specific behavioral changes, not only in relation to the environment, e.g. energy taxes and fringe benefits for company cars but also, for example, in relation to a healthy population, for example sugar taxes?
- How does a sustainable tax law relate to the combat of tax fraud in a digitalized world?

We also refer to the UN 2030 sustainable development goals pasted below for inspiration.

### **Call for papers**

As opposed to previous years we will not only invite speakers for this conference, but we will open up the discussion by inviting all researchers interested in the theme of tax sustainability to submit a paper proposal for this conference. The conference is cross-disciplinary and welcomes researchers from various fields in law, such as direct and indirect tax law, human rights law, EU and international (tax) law, tax history, public finance, sustainability studies and environmental law. The selected papers that are presented at the GREIT conference will be published as a book chapter in the GREIT series with the IBFD.

Paper proposals must be sent to the conference organisers at [greit2019@har.lu.se](mailto:greit2019@har.lu.se) by **14 January 2019**. The proposal should take the form of an extended abstract of between 1,200 and 1,700 words. You will be notified whether or not your paper is accepted by 8 February 2019. Full versions of accepted papers must be submitted by 20 May 2019.

After the selection of the papers, we will publish the final conference programme and open the subscription for the conference. We will then also provide for more information on the venue, hotels and travel arrangements. If you want to make sure you will not miss any information on this conference, please subscribe to our mailing list by sending an email to [greit2019@har.lu.se](mailto:greit2019@har.lu.se)

Do not hesitate to contact the conference organisers Cécile Brokelind or Sigrid Hemels if you have any queries.

We are looking forward to seeing you in Lund in June 2019!

Cécile Brokelind & Sigrid Hemels on behalf of GREIT, Ana Paula Dourado, Dennis Weber and Pasquale Pistone and in cooperation with the IBFD.

The logo for the Sustainable Development Goals, featuring the United Nations emblem on the left, the words "SUSTAINABLE DEVELOPMENT" in blue, and "GOALS" in a large blue font where the "O" is a colorful wheel.