

Call for papers: Workshop and edited publication concerning “The Interlinking between Taxation, Citizenship, and Democracy”

8 May 2023 in Oslo at BI Norwegian Business School

Call for Submissions

We invite submissions from scholars in from law, politics, economics, and history to jointly discuss the interlinking between taxation, citizenship, and democracy. The workshop and publication strive for a multidisciplinary approach and thought-provoking ideas on the theme. In contrast to general legal scholarship, formal citizenship has not been of particular interest to tax scholarship. International tax scholars have primarily studied the role of citizenship when determining tax nexus, often leaving out other factors such as economic allegiance. More recent research has broadened the scope through, for instance, the inclusion of cross-border mobility effects other than tax allocation. The overall aim is to contribute to scholarship through a narrative emphasizing the importance of taxes for the functioning of democracy. Taxes may on the hand be considered as a tool for competition and discrimination and can conversely promote democratic inclusion or exclusion. The latter is evident when, for instance, considering that political power and democratic accountability has been historically associated with property ownership and tax payment while currently being allocated in accordance with citizenship.

Practical information

The workshop takes place physically at BI Norwegian Business School’s campus located at Nydalen in Oslo. Given the circumstances for accepted participants and the situation at the time of the workshop we may opt for a hybrid format, but the ambition is to have it fully in person. Reuven Avi-Yonah will provide the keynote at the workshop, and this will be followed by paper presentations of the 10-15 accepted participants. Each paper will be assigned an individual discussant in addition to receiving peer feedback at the workshop. The costs associated to the physical workshop are covered by the organisers, but travel and accommodation is to be covered by participants themselves.

Publication Plan

We plan to publish the papers presented at the workshop in an edited monograph.

Guidelines

300-500-word abstract due 1 March 2023.

Decision on accepted papers will be communicated by 15 March 2023 the latest.

Draft paper due 24 April 2023.

Selection criteria

An appointed committee selects papers based on the following criteria: originality, methodological and theoretical soundness, and overall coherence for the publication.

Selection Committee

Yvette Lind, Professor of Law at BI Norwegian Business School

Reuven Avi-Yonah, Irwin I. Cohn Professor of Law at Michigan Law School

Contact

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