

The University of Surrey School of Law invites scholars in philosophy, political theory, law, and taxation to submit abstracts of 500 to 1,000 words for a workshop, 'Fairness in International Taxation,' to be held June 23-24, 2022 in Guildford, England. **Please submit abstracts [on the conference webpage](#), by no later than 1 April 2022.**

This is an exciting time in international tax policy. Recent momentum toward international tax cooperation has seen policy proposals rise to the top of the international agenda that would have seemed utopian only a few years ago. Regardless of the fate of current OECD/G20 proposals, new policies to limit profit shifting and tax competition seem likely to be adopted. This new context of policy making calls for fresh consideration of the normative dimensions of international tax policy. International agreements to divide tax revenue among nations make obvious the need for analysis of fair principles of allocating taxing rights. Measures to combat profit shifting and tax competition must strike the right balance between protecting the tax base of high-tax jurisdictions and securing the autonomy of jurisdictions that may wish to use tax policy as a tool to attract investment or encourage economic development.

The Fairness in International Taxation workshop will bring together scholars in law, tax theory, political philosophy and political theory to develop new approaches to the thorny issues raised by the latest developments in international tax policy. Its aim is, on the one hand, to explore the implications of philosophical accounts of justice for leading questions of public policy and on the other to grapple with the interplay between abstract normative considerations and the complex institutional context in which policy is formulated and implemented. Contributions are welcome across a wide range of topics including the implications of theories of global distributive justice for tax policy, the ethics of tax competition, the OECD's BEPS project, conflicts over taxation of the digital economy, global minimum taxes, and the normative evaluation of proposals for reform of the international tax system. Those who are selected to present a draft paper at the workshop will be invited to contribute to an edited volume on fairness in international taxation.

The workshop will have a hybrid format with participants having the option to present either in-person or remotely. In-person participants will be invited to a conference dinner the evening of June 23 and provided with accommodation in Guildford for at least one night. Abstracts will be selected by early April. For more information please contact Dr. Ira Lindsay at i.lindsay@surrey.ac.uk