



ATC
Academic Tax
Conference



Blueprint for Individual Income Taxation Reform in a Globalized World

Call for Abstracts: IBFD's Inaugural Academic Tax Conference



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The papers will be selected by: A. Turina and S. van der Vlugt

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IBFD cordially invites you to submit abstracts for our inaugural Academic Tax Conference (ATC) to be held in Amsterdam on **May 16-17 2024**, centred on the topic of “Blueprint for Individual Taxation Reform in a Globalized World”.

Background

In recent years, the primary focus of international policymakers and organizations has predominantly been on reforming corporate income tax, while individual taxation has largely been left as a domestic law concern, with the traditional paradigm of tax competition still significantly influencing this area. Despite the many barriers to cross-border mobility remaining unaddressed, questions about the fairness of domestic individual tax systems are becoming more prevalent, since individuals with a similar ability to pay are subject to remarkably different effective tax rates, even within the same tax system. Numerous states have decided to enact special tax regimes for high and ultra-high-net-worth individuals, expatriates and digital nomads. This trend potentially propels them into a fresh race to the bottom. Consequently, there is an urgent need to start the discussion on reforming the individual income taxation system. This need is amplified by the challenges new business and labour models pose to the existing tax systems. We anticipate that this conference and its output will provide a systematic approach to this matter, laying out a blueprint for policymakers (at the international, EU and domestic levels) for the primary areas where reform appears necessary.

Deadlines

Interested researchers are invited to submit abstracts to academic@ibfd.org no later than **15 October 2023**.

All submissions will be evaluated for their relevance to the conference theme and for their scientific content. They will undergo a blind peer-review process by the editors. If one or more editors have a conflict of interest, an ad hoc selection panel will be established. Accordingly, we would be thankful if you could send your submission in an individual file without your name or any other indication that might reveal your identity. Interdisciplinary papers, particularly in the fields of constitutional and public international law, are welcomed. The selection will take place and be communicated to selected candidates at the beginning of November.

The deadline to submit the first draft of the complete selected papers for preliminary editorial review and sharing with other session participants will be **15 April 2024**.

The deadline for submitting the final draft of the papers, incorporating feedback and discussions from the conference, will be **30 June 2024**. The final papers should range between 10,000 and 20,000 words.

Conference Proceedings

IBFD aims to submit the conference proceedings for indexing in the Web of Science Conference Proceedings Citation Index and additionally explore all other potential avenues for indexing.

The authors of selected abstracts, as decided through the editorial review process, will be invited to present their draft papers at the conference, where active discussion and exchange of ideas with the conference participants will take place. The authors will then finalize their work for inclusion in the conference proceedings, which will be published by IBFD after review by the scientific editors.

The papers will be assessed on the basis of impact/innovation, scientific analysis and methodology. Papers that were not presented at the conference will not be eligible for inclusion in the conference proceedings. Our team of editors, the scientific committee and the publisher adhere to the highest industry standards, following the guidelines provided by the Committee on Publication Ethics (COPE).



Travel and Accommodation

The conference will take place in person at the headquarters of IBFD in Amsterdam, and remote attendance will not be possible, as a means to encourage stronger debate and interaction between the conference participants. IBFD will also invite all speakers for an enjoyable social event.

IBFD will provide best efforts to support the travel and accommodation costs of one presenting author per paper. As the funds are limited, we kindly ask you to check first with your institution of affiliation whether (full) funding is available and to share the outcome with us. However, please note that, due to budget constraints, we will not be able to accommodate all requests for financial assistance and will consider geographic diversity when making a decision.

Criteria for Abstract Submission and Sub-Topics

The criteria for abstract submission are as follows:

- › Length must not exceed 600 words, excluding a bibliography if the authors decide to include one;
- › It must emphasize the unique contribution your paper aims to bring to the existing discourse;
- › The proposed contributions should have reform policy relevance, given the broad theme of the conference and the subsequent publication;
- › Abstracts must be written in English.

The conference aims to explore a variety of sub-themes but remains open to contributions on other relevant topics that tie into the overarching theme of the conference:

Personal nexus [examples of topics that could be discussed]

- › Personal nexus for individuals – is there a need to rethink the tests in light of the benefit principle, the administrability of determining the personal nexus and simplification, e.g. in the case of an individual without formal registration in a country who has no/very limited access to public services, and alternative concepts such as closest connection to jurisdiction or firm personal link;
- › Tiebreaker for double and multiple residencies;
- › Compliance simplification measures when shifting domicile during the tax year;
- › Continuous allegiance as a prerequisite for the taxation of individuals: extended tax liability for former residents and expatriate regimes for incoming residents.
- › Nexus for income tax and social security purposes;
- › A need for special EU rules to harmonize residence? Or for an intra-EU tiebreaker?

Allocation of taxing rights and geolocation [examples of topics that could be discussed]

- › Nexus for income of individuals under tax treaties. New issues posed by the remote exercise of gainful activity and the need to rethink the connecting factors;
- › Redistribution at the international level? Relevance of the existence of supranational law;
- › The link between the coordination of national tax regimes and allocation of taxing rights;
- › Do double tax treaties currently divide income earned by individuals into useful categories? Is there a need to rethink these categories for the purposes of allocating taxing rights?
- › Is there a need to differentiate between employment and self-employment activities? Cumulative exercise of employment and independent services. Differentiating factors and autonomous definition of “employment”. VAT and income tax compliance discrepancies. Simplification measures for individuals?
- › The European Union’s role in structurally addressing the issues related to intra-EU mobile working and frontier workers. The benefit principle and the levels of taxation for individuals taking advantage of the freedoms of movement. The potential role of an EU federal tax. The role of EU harmonization in applying the Schumacker doctrine – disparities between the personal and family circumstances to be taken into account in each Member State leading to undertaxation/overtaxation;



- › Relationship between article 15 and articles 16-19 of the Model Conventions. Is there a need for separate article 16 on directors' fees if article 15 is reformed? Relationship between article 16 and the (lack of) 2017 tiebreaker rule for companies. Reform or abolish article 17? Reconciling article 18 with the different approaches to taxing pension payments – exemption-taxation (tax-deductible payments, taxation upon receiving pension) and taxation-exemption (no tax deduction, but pension payments are exempt) – which might lead to double taxation/double non-taxation, depending on the country pair;
- › Modernization of the refund system, especially for passive income, and reduction of compliance costs for individuals.

Special regimes [examples of topics that could be discussed]

- › Need to define harmful tax competition in the taxation of individuals? Measures against harmful tax competition or putting a floor to tax competition in general – lessons to be learned from the corporate tax reform;
- › Simplified tax regimes for sole entrepreneurs;
- › High and ultra-high-net-worth individuals. Expatriates. “Golden visas” and forms of preferential tax treatment;
- › Coordination of global alternative minimum taxes?

Defensive measures [examples of topics that could be discussed]

- › Treatment of domestic defensive measures that go beyond tackling avoidance/evasion practices, e.g. exit tax regimes for individuals; measures aimed at preventing emigration and the brain drain: retroactive withdrawal of benefits upon emigration;
- › Special anti-avoidance rules for individuals, e.g. application of CFC rules to individuals, the interaction between the AML concept of ultimate beneficial owner (UBO) and the tax concept of beneficial ownership, and tax measures that refer to UBO, e.g. the Unshell Directive Proposal;
- › Application of the ALP to transactions involving individuals. Determining the arm's length price in instances of complex personal arrangements (family-owned businesses), prevalence of non-economic factors and informal transactions containing little or no documentation. Transactions with mixed-use assets and the relationship between transfer pricing and hidden distribution of profits. Difficulties in determining the applicable method and applying the TP Guidelines. Proposals for simplification and improved administrability;
- › Piercing the corporate veil for tax purposes;
- › Compatibility of defensive measures with the EU fundamental freedoms. The case law to date is preoccupied with protecting the welfare system in the country of immigration without focusing sufficiently on the possibilities of the country of emigration that has provided benefits (e.g. education to the individual) to defend its interests. Is there a need for review in light of the brain drain phenomenon? What might be the potential secondary law measures to balance these interests, e.g. an extended period of virtual residency upon emigration, limited taxing rights of the country of immigration for a certain period?

Fundamental rights protection [examples of topics that could be discussed]

- › Adherence to a minimum standard of fundamental rights protection as a precondition for international cooperation in tax matters (e.g. data protection as a precondition for exchange of information, minimum procedural safeguards as a precondition for tax recovery);
- › Coordination of the international standards. Desired level of protection and reconciling the interests of developed and developing countries. A need for a multilateral common minimum standard of protection?
- › Use of new technologies in international Eol and with data received from international Eol and minimum safeguards. Interoperability of systems;

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Poster Programme

During the 2 days of the conference, we will also feature a poster programme session, which will receive comments from IBFD staff members, conference speakers and participants. We cordially invite PhD students working on topics pertaining to personal income taxation to participate in it. This platform allows for the effective sharing of your research progress and findings with a wider audience. We are eager to receive your applications detailing the dissertation topic and a concise overview of its primary themes, along with your CV. The submission deadline for the poster programme is 31 December 2023. Flight and accommodation expenses have to be borne by the poster programme participants.

Furthermore, we also encourage PhD researchers to submit an abstract relating to the conference's themes if those themes align with their research interests. These submissions will undergo the same rigorous evaluation process as all other abstracts that have been submitted, providing a fair and balanced opportunity to be included in the main conference agenda. The terms and conditions mentioned above apply.

Please note that another forum for discussion of your ongoing doctoral and postdoctoral research for all topics, particularly in areas not covered by this conference, is our DocMIT and PITF meetings, which will take place in Amsterdam on June 3-4 2024. Please find more information at <https://ibfd.org/events/doctoral-meeting-researchers-international-taxation-docmit-and-postdoctoral-international>. You are welcomed to participate in both this initiative and the DocMIT and PITF meetings.

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