

## Call for Papers

# Global Tax Justice

**January 28 - 29 2016, Humboldt University Berlin**

Confirmed speakers: Peter Dietsch (Montreal), Thomas Rixen (Bamberg), Hillel Steiner (Manchester)

Organizers: Gabriel Wollner (Humboldt University Berlin), Andreas Cassee (Free University Berlin)

Issues of global tax justice have received increasing philosophical attention in recent years. Two major threads of the debate concern (a.) international tax competition and tax evasion, and (b.) proposals for taxes to be levied on the global level.

(a.) Even if taxes are raised, at least for the time being, by individual states only, the international mobility of parts of the tax base gives rise to questions of justice of a global reach: Does international tax competition undermine the effective capacity of individual states to uphold just domestic tax schemes? If so, what would be a just regulatory solution to this problem? Who owes what to whom in the absence of robust global governance in the area?

(b.) Some scholars have raised more general doubts about the conventional assumption that tax justice is a purely domestic issue and put forward proposals for global taxation e.g. in the realms of environmental emissions, natural resources, as well as poverty reduction and global justice more generally. What, if anything, should be taxed globally, and on what normative grounds? What are the prospects of global taxation, and what background conditions have to be fulfilled for global tax schemes to be legitimate?

We are interested in both policy-focused and more theoretical contributions addressing these questions or other parts of the theory of global tax justice. If you are interested in presenting a paper at the conference, please send an abstract of no more than 500 words to [cassee@zedat.fu-berlin.de](mailto:cassee@zedat.fu-berlin.de) by October 15, 2015. The papers selected will be due two weeks before the conference.

If your home university cannot pay for your journey and/or accommodation, we will try to work out funding. Due to budgetary restrictions, we unfortunately cannot pay for flights from outside Europe. For organizational questions and registration, please contact Lisa Frach ([frachliq@hu-berlin.de](mailto:frachliq@hu-berlin.de)).