



18th GREIT Conference 2024

23.-24. September 2024, Vienna, Austria

Democracy and the Legitimization to Tax

We are living in a globalized and digitalized world in which state borders hardly matter anymore. Indeed, people move, live in states others than those in which they were born, and their home country is not necessarily the state in which they work or of which they are a citizen. Substantive free movement of people and businesses is a cornerstone of the European Union, and thus, the progressive integration process has led to a steady relaxation of the relationship between member states and their citizens. The fact that people are no longer organized in communities shaped and defined by national borders puts enormous pressure on our traditional understanding of the state, state functions, and state financing. In other words, if the cooperative structures in which people are organized and which provide public goods, social protection, and distributive justice is no longer aligned with state borders, we need to think about how we can align people, their representation, their organization, and their financial burdens.

Against this background, the GREIT Conference 2024 wants to deal with the various challenges posed by the new multi-layered community structure on our understanding of democracy and the legitimization to tax.

A blue circular graphic with the text "CALL FOR PAPERS" in white, bold, uppercase letters.

**CALL FOR
PAPERS**





CALL FOR PAPERS 18th GREIT Conference 2024

Continuing our tradition, this conference will not be limited to invited speakers. We encourage scholars interested in the theme of democratic foundation of taxation to submit a paper proposal for this conference. The conference will cover four main topics, submissions falling within their theme are very welcome.

We would highly appreciate contributions that follow a cross-disciplinary approach and encourage scholars from fields beyond law to participate in the call.

SESSION 1: LINKING LEGALITY OF TAXATION AND THE REPRESENTATION OF THE PEOPLE

In today's globalized world, national tax systems are heavily influenced by the work of international organizations and lobby groups. The first session of the conference is dedicated to identify the impact these institutions have on our understanding of democracy and the democratic foundation of taxation.

SESSION 2: REDISCOVERING THE CONCEPT OF ALLEGIANCE

For over 100 years, our international tax order has been based on the concept of economic allegiance. In a globalized and digitalized world, we may need different links to justify taxation. Session 2 aims at setting out alternatives to our existing order in international tax law.

SESSION 3: NEW CONCEPTS FOR TAX LEGITIMATION

Session 3 will build on the previous session but will have a stronger focus on new factors that may legitimize taxation. For example, does solidarity allow us to identify new groups of people willing to contribute for the greater good that cannot be defined alongside state borders?

SESSION 4: JUSTICE AS A BASIS FOR TAX LEGITIMATION

If we think about taxation in a globalized and digitalized world, we also must consider the distributive effects of taxation. This includes both the revenue and the expenditure side. Hence, session four is devoted to question of distributive justice of our international tax system.



CALL FOR PAPERS 18th GREIT Conference 2024

Deadline for Submissions: May 30, 2024

Submission Format: Submissions should be comprehensive abstracts, detailing the scope, methodology, results, and implications of your research.

Please submit via taxlaw@univie.ac.at

Notification of Acceptance: Successful applicants will be notified by June 30, 2024.

Additional Information:

Upon selection, further details regarding the conference program, registration, venue, accommodation, and travel arrangements will be provided.

To stay updated with all conference-related announcements and communications, we highly recommend subscribing to our mailing list. Please send an email to taxlaw@univie.ac.at to join.

Do not hesitate to contact the conference organizer Caroline Heber if you have any queries.

We look forward to receiving your submissions and welcoming you to what promises to be an engaging and insightful event. For any queries regarding the call for papers or the conference in general, please do not hesitate to contact us at taxlaw@univie.ac.at.

