

Program: Taxation Without Borders

16-18 of October 2024

School of Business, Economics and Law (Handelshögskolan), University of Gothenburg

Address: Vasagatan 1, Göteborg

Day 1: 16/10

Room: C33 (School of Business, Economics and Law / Handelshögskolan)

A detailed description of how to find your way to, and around, the school is provided below.

13:00-13:30 **Registration**

13:30-14:00 **Introduction**

14:00-15:00 **Keynote 1: Allison Christians: International tax at a critical moment: where are we, how did we get here, and where are we going?**

15:00-15:30 Coffee break

15:30-17:00 **Stream 1: Fiscal Law, the Offshore System and State building**

Moderator: Alice Grudd

- **Ezgi Arik**, Power, Knowledge, and International Taxation: Uncovering the Tax Avoidance Discourses of the OECD and the UN (15 min presentation, 5-7 min discussion)
- **Santtu Raitasuo**, Theorizing tax avoidance - A critical legal perspective (15 min presentation, 5-7 min discussion)
- **Olusegun Vincent**, Impact of Institutions on Tax Evasion Perception: Institutional Theory Perspective (15 min presentation, 5-7 min discussion)
- **Andreas Økland**, Foreign investment in the Dubai housing market, 2020-2024 (15 min presentation, 5-7 min discussion)

Dinner 18:30 **AtPark** (location: Kungssportsavenyn 36)

Day 2: 17/10

Room: Malmstensvåningen A6 (School of Business, Economics and Law / Handelshögskolan)

09:00 - 10:00 **Keynote 2: Steven Dean: Fear of a Black Planet: Global Jim Crow and the Birth of the OECD**

10:00-10:30 Coffee break

10:30-12:00 **Stream 2: The Border Line: Tax Law and the Global Division of Labour**

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Moderator: Hedvig Lärka

- **Kolawole Omole**, Quantifying the Impact of International Tax Reform Proposals by the Global South (15 min presentation, 5-7 min discussion)
- **Luiza Leite de Queiroz**, Comes with the territory: sovereignty and territorial jurisdiction in the realisation of transnational tax justice (15 min presentation, 5-7 min discussion)
- **Åsa Hansson**, Labor taxation without borders: Is it necessary and desirable to coordinate labor taxation internationally? (15 min presentation, 5-7 min discussion)
- **Maurits van de Sande**, The residence based taxation bias: an analysis from a historical and economic perspective (15 min presentation, 5-7 min discussion)

12:00-13:30 Lunch

13:30-15:00 **Stream 3: The Rules of the Game: constitutional, technocratic and methodological issues in critical tax law research**

Moderator: Hedvig Lärka

- **Teresa Simon-Almendal**, Is the Rule of Law in a State of Flux (in Sweden)? (15 min presentation, 5-7 min discussion)
- **Linda Sydänmaanlakka**, Tax Expertise and the Separation of Powers (15 min presentation, 5-7 min discussion)
- **Richard Croneberg**, To Measure Is (Only) to Know? A Critical Assessment of the Swedish Consumer Price Index in the Wake of the Cost of Living Crisis (15 min presentation, 5-7 min discussion)
- **Love Rönnelid**, Which research questions yield critical thinking in legal scholarship? (15 min presentation, 5-7 min discussion)

15:00-15:30 Coffee break

15.30-17.00 **Stream 4: Caring and sharing: Gender equality, distributive justice and climate issues in tax law**

Moderator: Patrik Emblad

- **Matti Ylönen**, Why did (most) Nordic countries abolish their wealth taxes? (15 min presentation, 5-7 min discussion)
- **Åsa Gunnarsson** – Sustainable tax reforms on gender equality (15 min presentation, 5-7 min discussion)
- **Abhishek Tripathy**, Economic aspects of International Taxation: Understanding Environmental Taxes & Evaluating their Contemporary Relevance to Economies (15 min presentation, 5-7 min discussion)
- **Peter Dietsch**, A fairer and more effective carbon tax (15 min presentation, 5-7 min discussion)

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18:30 Dinner, **Chalmerska huset** (Södra hamngatan 11, Göteborg)

Day 3: 18/10

Room: Malmstensvåningen A6 (School of Business, Economics and Law / Handelshögskolan)

09:00-10:00: **Keynote 3, Tsilly Dagan: "The GLoBE Minimum Tax – What can we learn from LDCs consent?"**

10:00-10:30 Coffee break

10:30-12:30 The Bigger Picture: Joint discussion on the development of the CATS network and how to improve critical tax research.

How to get to the School

From the airport

Airport bus to "Centralstationen", get off at "Korsvägen". Tram no 2 towards "Högsbotorp", get off at "Handelshögskolan".

From the train station

Tram no 2 towards "Högsbotorp", get off at "Handelshögskolan"

Tram no 3 and 6, get off at "Hagakyrkan". Three minute walk from the School.

Bus 25, 761 and Rosa Express, get off at "Pilgatan", right next to the School.

We also advise you to use the [Travel planner](#) to find your way from all corners within the greater Gothenburg area.

City map

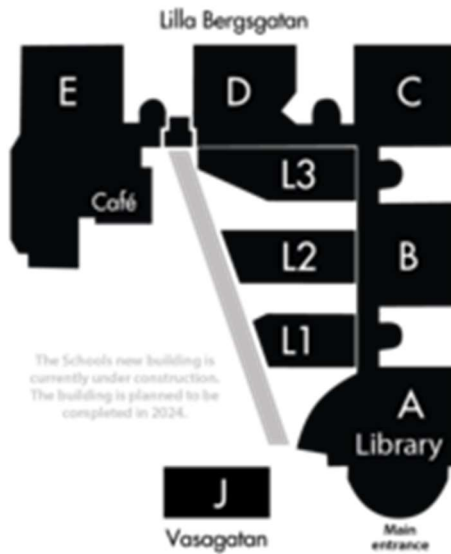
If you are traveling by foot or car we advise you to use google maps to find your way to Vasagatan 1.

[Google maps](#)

How to find the conference rooms:

The school of Business, Economics and Law is divided into separate buildings (A-E and J) according to the illustration below:

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How to find C33 (1st day of the conference)

If you enter through the main entrance (Vasagatan 1), you'll be entering the A-building. Walk to the left to enter the C-building. Take the elevator or the stairs to the third floor to find room C33.

If you travel by the tram no 2 you'll be entering the school via Lilla Bergsgatan. Enter the door to the left and walk to the C-building where you'll find C33.

How to find Malmstensvåningen (2nd and 3rd days of the conference)

If you enter through the main entrance (Vasagatan 1) take the first elevator to the 6th floor. Turn left and you've found it.

If you travel by the tram no 2 you'll be entering the school via Lilla Bergsgatan. Enter the door to the left and continue until you reach the A-building (close to the library). Take the elevator to the 6th floor. Turn left and you've found it.