Abstracts

Keynote 1

Clair Quentin

The fiscal state, global corporate capitalism, and the biophysics of a planet in crisis

Abstract

If understood by reference to cash-denominated outcomes, the fiscal state seems to be (and is characterised by the right and the centre of the political spectrum as) an economic dead weight; a burden on wealth-creation the impact of which must be minimised through relentless austerity. But if economic output is understood in those exclusively cash-denominated terms - in other words if materiality is ignored - infinite growth should be possible within finite planetary boundaries, and empirically such "decoupling" is well known to be a hopelessly unrealistic route out of our current predicament of eco-apocalypse. This presentation navigates a route through alternative paradigms that take materiality seriously, from the classical conception of value as an objective property of commodities to today's biophysical economics. It proceeds to consider what we can learn from such alternative paradigms, about the relation between capital, the fiscal state and the planet, and from the point of view of developing tax policy that is adequate to our current juncture of intersecting global crises.

Panel 1: Tax Law and Dispute Settlement: Transnational integration and expert opinion

Alice Pirlot & Sophia Piotrowski

Opening the black-box of international tax disputes

Abstract

Although many of the unequal features of the international tax system have already been discussed by tax law scholars, international tax disputes remain somewhat a black-box in tax law literature. In this paper, we argue that it is crucial to open this ‘black-box’ both in terms of expanding the academic knowledge of international tax law but also in terms of fostering more just distributive outcomes. We use two main lenses to shed light on the settlement of international tax disputes. First, we focus on the important role of domestic case-law in international tax law due to the absence of an international tax court (unlike in other fields of international law). Here, we try to illuminate how tax law scholars contribute to reinforcing certain North-South biases. Indeed, most tax law scholarship uses examples of decisions issued by tax courts from the Global North for discussing the interpretation of tax treaties. Second, we focus on mutual agreement procedures and try to draw the attention to their lack of transparency while offering policy solutions to make it more transparent. By trying to open the black-box of international tax disputes, this paper invites tax law scholars to reflect on the implications of historically-grown structures of knowledge production.

Santtu Raitasuo
Scholarship or Advocacy? The role of Expert Opinions in Tax Disputes

Abstract
In recent years, there has been much debate about the societal impact of legal scholarship. Expert legal testimony is one way in which legal scholars can use their research to influence concrete legal processes. There has been little research on expert opinions and it is unclear whether they should be understood as a form of research or whether they are rather a form of advocacy. This article asks how judges, legal scholars, tax authorities and lawyers understand the importance of expert opinions in tax disputes. Second, it asks how interviewees understand the impartiality or scientific nature of these opinions. The broader aim of the article is to outline the importance of expert opinions for legal research. It also seeks to clarify the political significance of the opinion institution for the construction of the tax system. Twentyone tax experts have been interviewed for the study. The experts interviewed are academics, judges, tax administrators and lawyers. The interview data has been analysed using grounded theory method. According to the results of the study, the opinions generally appeared more or less biased to their audiences. The readers' perception of the opinion's lack of objectivity was triggered by the omission of obvious arguments supporting the opponent's position. Opinions contribute to research by providing their authors with relevant points of research, but they also bind researchers to the interpretative positions expressed in their opinions.

Panel 2: Historical Approaches to Tax Law

Steven Dean
Subpart F and the Cuban Missile Crisis

Abstract
The Cold War appears to have played a pivotal role in its beginnings, transforming a bold plan to expand the taxation of US multinationals into a more muted attack on tax havens. Documents reveal that Switzerland was the focus of an intense—but previously unknown—investigation spearheaded by Stanley Surrey that lost momentum at the moment Switzerland came to play a key role in defusing the Cuban Missile Crisis.

Madeline Woker
Power and Taxation in the French Colonial Empire, 1850s-1950s

Abstract
Taxation was a fundamental tool of colonial rule. It funded colonial states, guaranteed their credit, projected colonial sovereignty, and was used to mobilize labor. The tax demands of colonial states shaped the experience of colonial populations and furthered the work of political and economic segregation inherent to the French colonial project. Colonial taxes also radically disturbed and remade livelihoods and ecologies, so much so that they remained a symbol of colonial oppression long after the end of the colonial period which

helped weaken the fiscal structures of newly decolonized states. In *A Taxing Empire: Power and Taxation in the French Colonial World, 1850s-1950s,* I show that taxation was central to the making, operation, and unmaking of French colonialism and that a focus on taxation is uniquely revealing of the ways in which global relations of political and economic inequality were established and maintained in the modern age.

Sol Picciotto
Decolonising International Corporate Taxation

Abstract
The historical development of international tax rules reflected the dynamics of colonial and neocolonial economic policies (priority to residence taxation subject to selective foreign tax credits or exemptions), but became unravelled since the 1980s with the increasing ineffectiveness of the residence basis. The decade-long effort at reform dominated by the technical expertise of the OECD, but under unprecedented political pressure and scrutiny, has attempted to retain the priority of residence, while formulating key new principles and standards, resulting in an increasingly complex system exacerbating conflict. The significant shift to negotiations through the more inclusive forum of the UN, and particularly negotiation of a protocol on Services, offers an opportunity for a paradigm shift. This should replace the outdated and inherently conflictual residence-source split with an approach based on unitary taxation of multinational enterprises and formulary apportionment, more suited to a multi-polar international system and a highly integrated globalised economy. However, a successful outcome will depend on overcoming the radical divergence between political rhetoric and technical expertise, in which civil society can play a major role.

Panel 3: Fiscal Policy and Authoritarianism

Hasan Basri Cifci
Revisiting Authoritarianism: Taxation by a Sustainable Leviathan

Abstract
Taxation is not an end in itself; rather, it serves as a crucial means to achieve the broader objectives of the state, especially in terms of redistributing resources within society. The almost classical understanding of authoritarian regimes focused on identifying undemocratic characteristics by examining aspects such as elections, majoritarian parliamentarism, and constitutional protection of fundamental rights and freedoms. However, since the end of the last millennium, new forms of authoritarianism have emerged. These contemporary forms differ from traditional authoritarianism as they are often insidious, featuring a formal structure of constitutional democracy on paper while being undermined in practice. In this context, this study hypothesizes that in these emerging forms of authoritarianism, taxation is presented as a tool that supports a restitutive effort, aligning with a Lockean perspective in theory, but in practice, it functions to promote a repressive effort, reflecting a Hobbesian perspective.

This research focuses on Turkey, Hungary, and Poland, which, despite varying degrees of constitutional democracy, have exhibited concerning symptoms of this rising trend in authoritarianism. Although the modern principles of taxation are constitutionally recognized, the process of tax law-making in these three countries often exhibits arbitrary characteristics. Taxation is sometimes used to allocate public resources for populist purposes, manipulate public perception during elections, and financially weaken opposition groups. Moreover, access to independent and impartial courts or legal mechanisms to challenge these practices is frequently limited or incidental.

Sarajuddin Isar
Fiscal and Monetary Policy under an Authoritarian Regime: A Critical Review

Abstract
Since seizing power in mid-August 2021, the Taliban have increasingly promoted the narrative that they have exceeded expectations in managing Afghanistan's economy, particularly in the areas of fiscal and monetary policy. However, this portrayal is misleading. While there has been limited progress in revenue collection and inflation control, the Taliban's restrictive economic policies have exacerbated long-standing challenges. This paper assesses Afghanistan's macroeconomic performance under Taliban rule from 2021 to 2025, with a particular focus on the fiscal and monetary policies implemented since their takeover. The analysis draws on existing literature, archival materials, and official documents published by the Taliban, and will be further strengthened through primary data collected via interviews at later stages of research. Based on preliminary findings, I argue that although the Taliban have retained aspects of the previous government's economic framework, their adoption of economically unsound and restrictive measures has driven the country deeper into recession. These policies have had a profoundly negative impact on employment and gender equity, further weakening livelihoods and overall economic resilience. This paper contributes to the literature on rebel state-building, particularly by examining how a victorious insurgent group manages state-level fiscal and monetary policy—an area that remains underexplored in current scholarship.

Keynote 2

Elisabeth Lindberg
The Politics of Economic Expertise

Abstracts
To understand why certain economic ideas prevail in historical contexts, economic expertise has to be investigated. The role of expert organisations in different societal models needs to be understood as influencing why a certain type of economic ideas forms the basis of economic policymaking, whereas others do not. History of fiscal and monetary policy therefore is the history of economic expertise, and the relationship between experts and decision makers.

Keynote 3

Axel Vikström

The Mediated Representation of the Super-Rich

Abstract
Despite growing concerns about wealth concentration at the very top, raising taxes on the so-called super-rich has remained a difficult endeavor. One way of approaching these prevailing difficulties is to explore how the (un)deservingness of the super-rich is discursively constructed in influential spheres across society, not least the mass media. In this talk, I explore the main discourses that Swedish legacy newspapers draw upon in their feature reporting of domestic billionaires. Showcasing how the Swedish media remains largely occupied with the rules of the economic game rather than raising questions about the core features of the game itself, I argue that they not only serve to normalize the growing concentration of wealth, but also contribute towards mitigating the inherent tensions of the neoliberal capitalist social order.

Keynote 4

Elinor Odeberg

Expensive Times: Progressive Strategies on How to Combat Inflation

Abstract
Do we need to get poorer to fight inflation? In Elinor Odeberg's book *Dyrtider*(*Expensive times*), she directs sharp criticism against the austere way of handling the cost-of-living-crisis. When inflation started to rise, Odeberg worked at the Ministry of Finance and notes that fiscal policy could have done a lot more to dampen price hikes on essential goods such as energy or food.

Odeberg's presentation exposes the causes of inflation and strategies to combat it both historically and present, and at whose expense. The power of the Riksbank, the role of corporate profits and the balance between fiscal and monetary policy is of particular focus, and how economic prosperity and price stability can be achieved through other means than interest rate hikes.

Elinor Odeberg is chief economist at the progressive think-tank Arena Idé.

Panel 4: Methodological Questions of Tax Law

Victoria Lindgren
Constituting Entangled Subjects: Gender, Neoliberalism, and the Historical Development of the Swedish Tax Subject

Abstract
The tax subject constitutes the legal subject upon which the exercise of taxing authority is directed. This status entails both rights and obligations under tax law and could be argued to reflect broader normative assumptions about legal and economic agency. As such, the category of the tax subject is not merely descriptive, but could be considered as constitutive of how individuals and entities are positioned within the fiscal framework.

As the presentation will demonstrate, various conceptions of how tax subjects are expected to act —particularly in relation to income from work— have been prevalent in the Swedish legislative process. Further, it seems like the tax subject can be described as a moral category, embedded in broader ideological frameworks concerning work, responsibility, and contribution to the public sphere. These frameworks have historically intersected with gender, rendering women's labor a focal point in the presentation.

The different conceptions of the tax subject appear to be deeply embedded in historical narratives influenced by the growing prevalence of neoliberal thought in the Swedish tax system. Such developments may, in turn, have contributed to how parts of the Swedish income taxation system have evolved over the past century, emphasizing individual responsibility, market participation, and self-sufficiency – while at the same time positioning women as deviant from the moral tax subject.

This historical and normative development raises important critical questions: What insights can be drawn from the historical development of the tax subject, and how have these dynamics influenced the legal positioning of women as taxpayers? Is change possible, or is the tax subject always already entangled in its historical context?

The conclusions presented are based on a thematic analysis of Swedish preparatory works on the taxation of income from work, ranging from the Municipal Income Tax Act (1928:370) to the current Income Tax Act (1999:1229).

Signe Wesenberg-Lund
The Challenges of Legal Tax Research

Abstract
In my thesis "The Challenges of Legal Tax Research" I undertake a fundamental rethink of the Danish tax law paradigm, and I examine the interaction between the contemporary Danish tax law research framework and the knowledge we do and do not possess about tax law. I conduct a fundamental analysis of the research framework seen through the lens of philosophy of science, with a particular focus on possibilities and limitations.

The thesis establishes a foundation for critically problem-oriented tax law research and provides a theoretical basis for articulating and reflecting on diverse legal research frameworks. I examine the dominant research framework applied by Danish tax law scholars in PhD theses and higher doctoral dissertations from 1999 to 2024. This framework is referred to as the Modern Paradigm of Law (MPL).

Research frameworks play a formative role in shaping which forms of knowledge are constructed and which research questions are considered legitimate. At the same time, they set boundaries by making other types of inquiries less visible or less thinkable within the framework.

The overall aim of the project is to develop a more nuanced and theoretically grounded understanding of the possibilities and limitations of tax law research through critical analysis from a philosophy of science perspective. At the same time, I seek to outline new directions for future research in the field—directions that support an alternative approach to legal scholarship, with the aim of generating new insights into tax law and its role in shaping societal development.

The thesis theorizes MPL using Thomas Kuhn's (American philosopher of science and historian, 1922-1996) paradigm theory and Bruno Latour's (French philosopher, anthropologist and sociologist, 1947-2022) constructivist theory of science.
The thesis analyzes MPL's influence on the research process and concludes that MPL has limited explanatory power in a contemporary Danish welfare context, which entails a risk that tax law research loses its ability to contribute to a contemporary welfare society in change.

To address these challenges, the thesis presents an alternative research framework:
the Constructivist Research Framework of Law (CRFL). CRFL is based on an ontological turn, where the researcher is seen as an active participant in the creation of legal concepts, knowledge and the world.

CRFL implies a shift in the research starting point from a belief in method as access to secure knowledge to a requirement for explicit statements of the researcher's theoretical, methodological and methodological choices. CRFL supports problem-oriented, critical and transparent research by opening new perspectives and by providing access to a nuanced approach to socially relevant legal studies, where the researcher examines legal phenomena in a broader societal context.

Anette Ala-Lahti
Towards a theory of sustainable international tax systems

Abstract
Tax policies are instrumental in achieving different sustainability goals. Sustainability issues are international problems that require international solutions. Practical solutions are more

easily implemented, when a theory behind them is sound and widely accepted – as today is such doctrines as Adam Smith's four canons of taxation or optimal tax theory. There are many hindrances in achieving internationally coordinated tax policies, but the hope is that by carefully examining and developing possible theoretical principles of sustainable international tax system, they could help to promote consensus on international tax policies (and more specifically: policies that promote sustainable development!).

This paper is one contribution to this aim. After briefly defining what is meant by "sustainability" in this context, it observes hindrance caused to sustainable development by theories behind the current tax systems. The paper then builds on research on theories of sustainable development and asks what they could offer in formulating the theory of sustainable international tax system.

Ezgi Arik Önal
Methodological Challenges of International Tax Law

Abstract
This paper addresses the often-overlooked methodological challenges in international tax law, arguing that the field suffers from a disciplinary conservatism that limits its analytical depth and practical impact. Furthermore, these methodological limitations contribute directly to the persistence of substantive challenges. Without addressing these limitations, the substantive challenges will tend to remain unsolved. While substantive challenges—such as base erosion, profit shifting, and transfer pricing—have received ample attention from scholars and policymakers, the methodological underpinnings of international tax law research remain largely unexamined. This study highlights how traditional black-letter law methods, characterized by normative and doctrinal approaches, dominate the field, restricting scholarly engagement with interdisciplinary insights from philosophy, economics, sociology, and international relations.

The paper categorizes methodological challenges in international tax law into internal and external dimensions. Internally, the discipline struggles with educational limitations, theoretical inertia, and an overemphasis on normative analysis. Externally, it faces exclusion from both mainstream legal discourse and other academic disciplines. These challenges result in a fragmented and insular scholarship that is ill-equipped to address complex global tax issues. Despite recent efforts to introduce interdisciplinary research—seen in emerging literature connecting tax law with philosophy, political science, and critical theory—these approaches are still marginalized and not yet integrated into the mainstream.

The paper concludes by advocating for a paradigm shift in international tax research methodology. It argues that scholars can only uncover new dimensions of both emerging and established substantive challenges by embracing interdisciplinary methods. This transformation is essential not only for the academic robustness of international tax law but also for its practical relevance in a rapidly evolving global economic landscape. Through methodological reinvention, the field can transcend its current limitations and contribute more effectively to fair and effective international tax governance.

Keynote 5

Peo Hansen
Explaining Modern Monetary Theory

Abstract
How does the state spend, how does it tax and how does it 'borrow' – or can the government, in fact, borrow its own money? And how should we conceive of the public debt? Is it of the same nature as private debt? Can the Swedish state, for instance, default on debt denominated in Swedish kronor? These are some of *the* basic questions of economics that we all should know the answers to. But we don't. The tragedy is that neither mainstream nor Marxist economics offers any help here; rather, both traditions perpetuate orthodoxy's fundamental errors that permeate our conception of fiscal and monetary policy. This ignorance blocs a real debate about the numerous challenges faced by contemporary society, a debate that gets stuck in questions over 'how to find the money' for the problems we want to resolve – say climate, elderly care, trains or housing. In falsely conceiving of public finances as analogous to household finances, the debate is thus reduced to questions over financial constraints and fiscal trade-offs. 'Can we afford to borrow' and will there be enough 'tax revenue' to pay for both climate measures and the elderly? Ultimately, what guides these concerns are assumptions about public deficits and debt that, in turn, have governed the austere fiscal rules that have dictated fiscal policy in the EU for the past 30 years.

This lecture demonstrates how a proper understanding of fiscal and monetary policy, as provided by Modern Monetary Theory (MMT), could help us break the current impasse. MMT not only exposes the serious flaws in the prevailing economic orthodoxy. Above all, it provides us with concrete tools to revise both scholarship and policy. The limitations on what the state can achieve are not due to financial constraints, but to a real resource constraint. If there are not enough solar panels, nurses, research capacity or teachers available to spend money on, then money makes little difference. The state can always pay for goods and services that are available for sale in the currency it issues, but if what needs to be purchased – say, intensive care nurses – is not available, then we also understand that it is real resources, not financial ones, that ultimately limits what the state can do in the near future.

Equally important, the state does not spend tax revenue or kronor, if in Sweden, it has 'borrowed' from the financial markets. This is not possible. Instead, the Swedish government always spends new kronor *ex nihilo* – out of thin air – and the Ministry of Finance therefore has no tax money or borrowed kronor in its account with the Riksbank when it starts spending each morning. Since the state has a monopoly on issuing its currency, it follows, both logically and in practice, that the state must first spend or lend the currency (via the banking system) before it can take it back in the form of taxes. If this was not the case, if the state did not first create the money, there would be no money to pay taxes with, and the banks would have no central bank reserves to buy government bonds with – what we erroneously call 'loans' to the state. States that issue their own currencies are thus the exact

opposite of households and private businesses, which must earn or borrow money before they can spend it. A central starting point in the descriptive framework provided by MMT can thus be formulated as follows: When the central government spends its money, it creates the funds that are used by the private sector to pay taxes and buy government bonds from the government. As the lecture will go on to discuss, the implications of this insight, for public policy and for our conception of society at large, are nothing short of transformative.

David Ciepley
The multi-layered relations between states and corporations—constitutive, mimetic, and instrumental—and their implications for taxation

Abstract
In this talk, I describe the major types of relation maintained between states and corporations: constitutive relations (states enable corporations), mimetic relations (states and corporations recurrently copy one another's organizational features), and instrumental relations (each leans on the other, and sometimes captures it, to better advance its own purposes). The debts of the corporation to the state were once grounds for restricting corporations to activities with an exceptional public benefit. I explain how this restriction was undermined over time in the US, with corporate taxes being the final public benefit that states demanded of their corporations. And now jurisdictional competition is undermining even this.

Panel 5 Concrete Proposals for Tax Law Reform

Lauri Finér
Tackling tax avoidance – reforming capital income taxation in the EU

Abstract
Fostering welfare requires just and efficient taxation. Unfortunately, the target has been undermined by tax avoidance and tax evasion related to international investment. The good news is that the past decade has seen a major turn in tackling tax base erosion and harmful tax competition. While major international reforms have made corporate tax avoidance more difficult, they have not yet addressed the problems of capital income taxation. This study describes the current state of capital income tax avoidance in the EU and presents policy proposals to solve the current problems. The analysis is based on earlier research and distinctive case studies that examine tax regimes in 15 selected European countries. Several countries have very low tax rates on capital income, which taxpayers in other countries can benefit from by avoiding the higher rates that would be applicable in their country of residence. The case studies also highlight good tax practices, such as exit tax rules, to protect tax bases. The study presents five essential recommendations that would tackle tax base erosion addressed in the study. The EU should essentially adopt a directive establishing a minimum capital income tax rate and extend the scope of its anti-tax avoidance directive to capital income.

Joana Pedroso

From Necessity to Innovation: What Brazil Can Teach Us About Taxation and Circular Economy

Abstract
In a multidisciplinary project proposal, we set out to investigate circular economy (CE) transitions through two parallel case studies—Gothenburg (Sweden) and Curitiba (Brazil)—to examine how regulatory, financial, and institutional systems shape CE implementation in urban environments. A key insight that emerged during the proposal development was the starkly uneven impact of CE-related fiscal and regulatory instruments, particularly tax policies, across Global North and Global South contexts.

While the Global North often has the institutional stability and economic capacity to absorb the costs of sustainability policies, similar measures can reinforce inequalities in the Global South. Historically, the North's ability to promote CE has been enabled by extractive relationships with the South, relying on natural resource exploitation and low-cost labor. In contrast, many Global South communities operate under constrained economic conditions and deep structural inequalities. Yet, these constraints have fostered cultures of creativity and resourcefulness, leading to innovative bottom-up sustainability practices that often emerge out of necessity rather than formal policy.

Through engagement with local actors in Brazil, I began to reflect more critically on the role of taxation in CE—not merely as a top-down fiscal tool, but as a mechanism that could evolve to support bottom-up circular initiatives. Instead of reinforcing formal economic hierarchies, tax policy could be designed to recognize and incentivize locally embedded circular practices, redistribute resources more equitably, and align fiscal systems with sustainability and justice goals.

In this conference, I propose to explore illustrative cases from Brazil that demonstrate how community-based approaches to circularity can inspire more inclusive CE strategies in the Global North. These cases highlight the importance of recognizing context, historical responsibility, and the transformative potential of bottom-up sustainability, while rethinking the role of taxation in supporting such measures.

Cristina Trenta

Rethinking the Gender Equality Paradigm in EU VAT- Tensions between Access, VAT, and Consumption

Abstract
Contrary to the idea of a gender-neutral marketplace, significant gender biases persist in how goods and services are accessed, consumed, and taxed in the European Union. These biases, often embedded in legislation, regulations, and practices, result in unequal access for women, limiting their ability to obtain goods and services on an equal level compared to men and without discrimination.

Gender equality remains a central priority for EU lawmakers. This focus, coupled with the legal foundation established in Article 157 TFEU—originally enshrined in the Treaty of Rome—accounts for the extensive body of secondary legislation in this area. However, the abundance of secondary legislation can sometimes fail to translate into concrete protections and consequently fall short of expectations.

This paper reconsiders gender equality in EU VAT law by shifting the assessment paradigm: rather than examining the VAT Directive in isolation, it explores the interplay between VAT law and key EU directives governing consumer participation in the EU single market. Central to this analysis are three legislative instruments sharing the common regulatory objective of facilitating access to, and consumption of, goods and services: Directive 2004/113/EC (Equal Access Directive), Directive 2006/112/EC (VAT Directive), and Directive 98/6/EC concerning consumer protection (Consumer Protection Directive). Specifically, the Equal Access Directive concerns non-discriminatory accessibility, the VAT Directive addresses the taxation of goods and services, and the Consumer Protection Directive aims to ensure transparency and a high level of consumer protection. Their shared regulatory function related to participation in the EU single market notwithstanding, these directives critically diverge in terms of integration of gender equality principles. Investigating this legislative tension and its implications for substantive gender equality forms the core of this study. The Equal Access Directive explicitly mandates equal treatment and prohibits gender discrimination in access to the covered goods and services. Conversely, such an explicit commitment is absent from the VAT Directive. This absence creates a paradoxical tension: while access is protected from gender discrimination under one directive, the consumption tax applied to those same goods and services under the VAT Directive may, through its structure and application, generate outcomes that are de facto discriminatory. Such outcomes arguably run counter to the protective aims enshrined in the Equal Access Directive. It is noteworthy that even specific discretionary measures within the VAT framework, such as permitting reduced rates on feminine hygiene products, do not constitute an explicit, overarching integration of gender equality comparable to the Equal Access Directive. Similarly, the Consumer Protection Directive lacks an express gender equality provision.

The paper discusses and analyzes the Equal Access Directive, the Consumer Protection Directive, and the VAT Directive through a gender equality lens. The paper adopts a paradigm shift by examining their interplay in relation to primary EU law, in order to illuminate the implications of these interactions for gender equality within the broader EU legal framework.

The principle of equal protection for all consumers, irrespective of gender, is fundamental to the EU legal system. Yet, its application reveals significant limitations when examining the cumulative effect of directives governing consumer participation in the EU single market, specifically within VAT and consumer protection: the three directives discussed in the paper most certainly fail to sufficiently integrate or give effect to gender equality imperatives.

A critical consequence is that the overarching goals of consumer empowerment and non-discrimination within the EU single market are compromised.

Panel 6: Fiscal citizenship and social inclusion

Lotta Björklund Larsen
Fiscal Citizenship from an Interdisciplinary Perspective: Opportunities and risks of researching across disciplines

Abstract
Collaboration between tax scholars from various disciplines is increasingly popular and many research groups are adhering to this type of research. Yet it is not clear what the actual collaboration consists of. This article explores the endeavors of an international research group consisting of scholars from various disciplines to define, research and analyze the concept of Fiscal Citizenship. The authors use this example to shed light on what a collaboration between various disciplines can offer to tax research. The array of examples across disciplines illustrates the challenges, possibilities but also the limits of such collaboration. A preliminary conclusion is that it is important not to blend methods. To conduct and apply different methods across disciplines may instead provide a relay of research tasks. In our project, the results from roundtable discussions in combination with the development of an ambitious concept tree helped articulate relevant questions for the comparative quantitative survey. Survey results can in turn be used in in-depth interviews for fleshing out issues that could not be explained by statistical inferences. As a concluding statement, it cannot be underlined enough the importance of continuously keeping an open mind to what other research concludes and proposes.

Ricardo García Anton & Roberto Ramos Obando
From Statelessness to Taxpayer Status: Pathways to Inclusion through Tax Law

Abstract
Despite the growing body of literature that examines the intersections of citizenship and taxation, little (or nothing) has been said about statelessness and tax from the perspective of the stateless individual. This paper addresses that gap. Stateless persons are among the most vulnerable individuals globally, often excluded from legal recognition, access to rights, and basic protections. While international law has focused primarily on granting nationality as a solution, we argue that this approach overlooks other potential paths, following the rights-based approach in recent stateless literature, to reducing vulnerability and affirming dignity.

Here, we explore taxation not merely as a fiscal obligation, but as a possible source of societal inclusion. Unlike nationality, a status conferred, tax obligations are often triggered by factual presence and economic activity. Through this lens, taxpayer status can form the basis of a non-national form of membership, a connection to the state rooted in contribution, not identity. We build on membership theories of taxation to highlight how

fiscal participation reflects and constructs ties between the individual and the polity, even without formal citizenship.

In this contribution, we argue that tax law provides the necessary tools to remedy the vulnerability of stateless individuals. They are vulnerable because they are discriminated against by other members of society. Accordingly, the non-discrimination principle in taxation becomes the legal device to stamp out such unequal treatment. Here, the paper presents the evolving nature of the non-discrimination principle in tax law. Whilst double tax treaties cover exclusively discrimination based on nationality (i.e. Article 24 OECD Model Convention), EU law has elaborated a sophisticated legal framework of indirect discrimination that could apply to stateless individuals, provided they are taxpayers.

By situating stateless persons as taxpayers (or potential ones), this article examines how tax law might serve as a tool of integration. In particular, we consider the role of the Tax Identification Number (TIN) as a functional proxy for recognition, suggesting that access to such documentation could affirm presence, agency, and intent to belong.