

# Global Tax Symposium 2025



## The Global Tax Symposia (GTS)

The Global Tax Symposia (GTS) are an interdisciplinary research platform on fundamental issues of international and comparative taxation. They bring together researchers and scholars from Africa, America, Asia, Asia-Pacific and Europe to explore contemporary tax issues shaped by political, institutional and economic developments of global relevance. The GTS offer two forums each year for researchers and scholars to engage in discussion of cutting-edge issues in tax law and policy. The PhD Global Tax Symposium targets early-career researchers, and the Global Tax Symposium discusses papers written by more experienced scholars.

The GTS have been supported by the following institutions:

**Africa:** University of Pretoria (South Africa); **Americas:** Universidad Torcuato Di Tella (Argentina), University of São Paulo (Brazil), McGill University (Canada), New York University (United States of America); **Asia:** Wuhan University (People's Republic of China), Meiji University (Japan), National Institute of Public Finance and Policy (India), Universitas Gadjah Mada (Indonesia), Moscow State University (Russian Federation), King Saud University (Kingdom of Saudi Arabia), University of Seoul (South Korea); **Asia-Pacific:** The University of Melbourne (Australia), the University of New South Wales (Australia), University of Auckland (New Zealand); **Europe:** University of Louvain (Belgium), Sorbonne Law School (France), University of Münster (Germany), Leiden University and ERC funded project GLOBTAXGOV (the Netherlands), Stockholm University (Sweden), Koç University (Turkey), Valencia University (Spain) and London School of Economics (United Kingdom).

### **The 2025 Global Tax Symposium**

The 2025 Global Tax Symposium will be hosted by the University of Münster (Germany). This two-day event will be held as a **hybrid** conference, offering both on-site and online participation options.

**Date:** February 18/19, 2025

The symposium focuses on substantive and institutional challenges of international, regional and domestic tax law and policy. **The roundtable discussion and papers cover:**

- International Tax Governance
- Tax Transparency
- VAT/GST Administration
- Climate Goal Funding
- Tax Dispute Resolution
- Tax Sparing

We kindly invite you to participate in the upcoming GTS 2025. [Online registration is open now.](#)

	EST time (-6hs)	SP time (-4hs))	CET time (0 hs)	IST (India Time) (+4:30min)	Melbourne time (+10 hs)	Presenters
	<b>Tuesday, February 18</b>					
<i>Panel Discussion: The future role of OECD and UN as tax standard-setters</i>		<b>Chair: Miranda Stewart (University of Melbourne Law School)</b>				
Panel discussion	08:00	10:00	14:00	18:30	24:00	<ol style="list-style-type: none"> <li>1. <i>Fabrizia Lapecorello (OECD)</i></li> <li>2. <i>Michael Lennard (United Nations)</i></li> <li>3. <i>Logan Wort (African Tax Administration Forum)</i></li> <li>4. <i>Peter Hongler (University of St. Gallen)</i></li> <li>5. <i>Itai Grinberg (Georgetown University)</i></li> </ol>
Q&A	09:20	11:20	15:20	19:50	1:20	
Break	09:25	11:25	15:25	19:55	1:25	
<b>Paper 1</b>		<b>Chair: Joachim Englisch (University of Münster)</b>				
Main presentation	09:30	11:30	15:30	20:00	1:30	<b>Vasiliki Koukoulioti (Queen Mary University of London)</b> Regime complex in international tax governance
Discussion	09:50	11:50	15:50	20:20	1:50	<b>Discussants</b> <ol style="list-style-type: none"> <li>1. <i>Thomas Rixen (Freie Universität Berlin)</i></li> <li>2. <i>Cees Peters (Tilburg University)</i></li> </ol>
Q&A	10:20	12:20	16:20	20:50	2:20	
Break	10:25	12:25	16:25	20:55	2:25	

<b>Paper 2</b>		<b>Chair: Eduardo Baistrocchi (London School of Economics and Political Science)</b>				
Main presentation	10:30	12:30	16:30	21:00	2:30	<b>Moritz Scherleitner (Aalto University)</b> <b>Edoardo Traversa (UC Louvain)</b> Will it be FINE-for EU? A Proposal for a mechanism funding pan-European green investment to promote the EU (still) meeting its climate goals
Discussion	10:50	12:50	16:50	21:20	2:50	<b>Discussants</b> 1. <i>Paul Dermine (Free University of Brussels)</i> 2. <i>Alicia Hinarejos (McGill University)</i>
Q&A	11:20	13:20	17:20	21:50	03:20	
Break	11:25	13:25	17:25	21:55	03:25	
<b>Paper 3</b>		<b>Chair: Georg Kofler (Vienna University of Economics and Business)</b>				
Main presentation	11:30	13:30	17:30	22:00	03:30	<b>Gerald Ndobyia (AF Mpanga)</b> Towards a Global Tax Court: Evaluating Tax Dispute Resolution Frameworks in the Age of Digitalization
Discussion	11:50	13:50	17:50	22:20	03:50	<b>Discussants</b> 1. <i>Jerome Monsenego (Stockholm University)</i> 2. <i>Allison Christians (McGill University)</i>
Q&A	12:20	14:20	18:20	22:50	03:20	
Break	12:25	14:25	18:25	22:55	03:25	

Wednesday, February 19						
<b>Paper 4</b>		<b>Chair: Edoardo Traversa (UCLouvain)</b>				
	05:00	07:00	11:00	15:30	21:00	<b>Stefanie Geringer (University of Vienna)</b> Harmonisation and Centralisation of Cross-Border VAT/GST Administration: The (Only) Way Forward?
Discussion	05:20	07:20	11:20	15:50	21:20	<b>Discussants</b> 1. <i>Melina Rocha (Banco Interamericano de Desenvolvimento)</i> 2. <i>Yan Xu (UNSW Sydney)</i>
Q&A	05:50	07:50	11:50	16:20	21:50	
Break	05:55	07:55	11:55	16:25	21:55	
<b>Paper 5</b>		<b>Chair: F. Alfredo García Prats (University of Valencia)</b>				
Main presentation	06:00	8:00	12:00	16:30	22:00	<b>Lucas Barcellos (KLA / IBDT)</b> Tax Sparing: is it still a relevant mechanism for developing countries?
Discussion	06:20	8:20	12:20	16:50	22:20	<b>Discussants</b> 1. <i>Nadine Riedel (University of Münster)</i> 2. <i>Suranjali Tandon (National Institute of Public Finance and Policy, New Delhi)</i>
Q&A	06:50	8:50	12:50	16:20	22:50	
Break	06:55	8:55	12:55	16:25	22:55	

<b>Paper 6</b>		<b>Chair: Ana Paula Dourado (University of Lisbon)</b>				
Main presentation	07:00	9:00	13:00	17:30	23:00	<b>Siddesh Rao (Copenhagen Business School)/ Bernd Schlenther (Independent expert)/ Joy Ndubai (African Tax Administration Forum)</b> Evaluating the Impact and Practical Operation of Client-Attorney Privilege in the Context of Tax and Financial transparency
Discussion	07:20	9:20	13:20	17:50	23:20	<b>Discussants</b> 1. <i>Marco Greggi (University of Ferrara)</i> 2. <i>Leandra Lederman (Indiana University Maurer School of Law)</i>
Q&A	07:50	9:50	13:50	18:20	23:50	
<b>Symposium Closes</b>	07:55	9:55	13:55	18:25	23:55	