



CALL FOR PAPERS

2022 GLOBAL DEVELOPMENT CONFERENCE: Tax Policy for Sustainable Development

In 2022, the Global Development Conference will focus on *Tax Policy for Sustainable Development*. The **Global Development Network (GDN)**, the **Center for Studies and Research on International Development (CERDI)**, the **Foundation for Studies and Research on International Development (FERDI)** and the **University of Clermont-Auvergne (UCA)**, are collaborating to host this conference in the French city of **Clermont-Ferrand on 2-4, November 2022**. The event will be held in hybrid format to allow for broader participation, while aiming still for a large contingent to attend in person. The majority of participants will be from developing countries.

The event will host high-level, inclusive, evidence-based debates on the links between tax policies and sustainable development, ranging from resource mobilization and post-shocks fiscal consolidation to incentives, equity and inclusive growth. The Conference's trademark is highlighting and encouraging truly global perspectives on a critical topic, debated too often mostly in developed countries. It will thereby reinforce cooperation and knowledge transfer among all relevant stakeholders, while at the same time, offering a preview of cutting-edge knowledge and methods at the intersection of tax policy and sustainable development planning.

The 2022 Global Development Conference Organizing Committee is issuing a call for innovative papers on the various links between tax policies and sustainable development.

Tax systems generate revenue to cover public expenditure priorities, and tax policy itself can also promote or hamper equity, poverty alleviation, gender equality, health and environmental protection. In other words, tax policies influence the pace and quality of development overall. Progressive taxation, for instance, that encourages sustainable development is an unexplored frontier. Following shocks such as the COVID-19 pandemic, recovery in the medium term and resilience and sustainability in the longer term, including green growth, depend on well-designed and implemented tax policies. Beyond resource mobilization, the focus on tax policy is also an investigation of the role tax systems can play across the three traditional objectives of policy: resource allocation (how to conceive of tax systems to allocate resources in ways that are conducive to the promotion of sustainable development; stabilization (how to respond to shocks); and redistribution (how to correct inequalities).

Papers should address one of the following thematic issues:

1. **Resource mobilization:** how to reinforce tax and customs administration, promote tasks simplicity, mitigate tax evasion, including by using the latest technologies available; how to

encourage transition into the formal sector; but also, how to devise a tax and revenue-raising system that allows to reap the benefits from natural resource exploitation while avoiding the risk of natural resource induced Dutch disease. This thematic block notably includes (among others):

- a. Domestic resource mobilization
 - b. Digitalization and taxation
 - c. Natural resource management and taxation
 - d. The political economy of taxation
 - e. Taxation and the informal sector
 - f. Customs administration
 - g. Regional tax cooperation
 - h. Tax expenditures
 - i. Tax evasion.
2. **Taxes and incentives:** how to use taxation to support policies and sustainable development. This includes the use of tax to create behaviour-changing incentives (so-called Pigouvian taxes). The following sub-themes will be considered, not exclusively:
- a. Environmental or “Green” taxation
 - b. Taxation as an industrial policy instrument
 - c. Taxation and foreign direct investment (FDI) – taxation of MNEs (OECD Pillar II), the tax design of Special Economic Zones etc.
 - d. Taxes for health (tobacco, alcohol and high calorie foods)
 - e. Tax policy and female labor participation
3. **Tax systems, inclusion and inequality** in developing countries. This theme includes but is not limited to:
- a. Tax policy and inclusive growth
 - b. Tax policy, equity and vulnerability
 - c. Gender related issues
 - d. The political economy of taxation
 - e. Fiscal consolidation and equity
 - f. Tax policies and responses to the COVID crisis
 - g. Wealth taxation

Detailed descriptions of thematic issues and sub-themes including concept note and more information on Conference can be found [HERE](#).

Guidelines and Selection

Selection of the papers will be made in two stages, first on the basis of an extended abstract and then the full paper.

Those interested should submit the abstract of their paper (between 300-800 words) by **May 10, 2022, 11:59 pm CET** through [the following link](#).

All co-authors must also submit a short biographical note (max 150 words).

The abstract should specify:

- what motivates the proposed paper,
- what the paper contributes that is new,
- proposed methodology, data, etc.), and
- how the paper's conclusions/contributions (1) relate to one or several of the Conference themes and (2) will matter for policy and sustainable development action.

Those selected on the basis of the abstract review, will be informed by **May 31, 2022**, and invited to submit their paper (approx. 5000 - 8000 words, including references) by **July 15, 2022**.

Please follow the guidelines for submission. Even if there are multiple co-authors, each paper should only be submitted once. All papers should be proofread.

The Organizing and the Scientific Committees of the conference will evaluate all papers in terms of **originality, analytical rigor, policy relevance and clarity**. Authors of accepted papers will be informed by **September 5, 2022**. A final draft will be required by **October 10, 2022**. The selected papers will be presented in the parallel sessions of the conference.

For authors of selected papers, travel and accommodation expenses for the conference can be covered. Additional information on the overall conference program will be posted on the GDN website over the coming months. The conference secretariat can be contacted via email at conference@gdn.int.