



## CALL FOR SESSIONS

### 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 sessions 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).

**Sessions 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**

Those interested should submit the title and abstract of their session (Max 300-800 words) by June 30<sup>th</sup>, 2022, 11:59 PM CET through [this link](#). The names and affiliations of the panelists along with a short bio should also be included, as well as the individual titles of their presentations (if known). The format of the 90 min. session is flexible and at the discretion of the organizers.

Session proposals will be selected by the conference Organizing Committee on the basis of their relevance and quality, and potential to generate meaningful debate during the conference. Selection

will be guided by some of the following criteria: expected contributions to one or several of the themes introduced above, policy salience, academic content, innovation in proposed approaches, expertise of the panelists, diversity. Sessions including multidisciplinary or multi-sectoral perspectives are particularly welcome.

The selected session proposals will be featured during the parallel sessions of the conference and the organizers acknowledged in the program, banners and all other relevant conference communication. There is a management fee of US\$ 3000 for booking a session at the conference, payable to the organizers once the session plan is accepted. Please note that this fee does not include travel and accommodation costs for the panelists.

For any queries, the conference secretariat can be contacted via email at [conference@gdn.int](mailto:conference@gdn.int)