



THE SWEDISH NETWORK FOR EUROPEAN LEGAL STUDIES (SNELS) IN COOPERATION WITH  
UMEÅ UNIVERSITY AND KARLSTAD UNIVERSITY INVITE YOU TO SUBMIT AN ABSTRACT FOR OUR  
FALL 2021 CONFERENCE

### **THE POWER TO TAX IN EUROPE**

[STOCKHOLM, SWEDEN, 25-26 NOVEMBER 2021]

The Swedish Network for European Legal Studies (SNELS) invites you to submit an abstract for its Fall 2021 conference on European Union law. The conference, which will take place in Stockholm on 25–26 November, seeks to bring together researchers with different specialties for fresh perspectives on taxation powers in the EU.

#### **Introduction**

The power to tax “is essential to the very existence of government”. For centuries, that power rested with the sovereign and with the nation state and this is the principle on which the legal and financial framework of the European Union is based. However, this system is being challenged by international cooperation, resulting in unification of many tax rules (i.e. the OECD/G20 Base Erosion Profit Shifting, BEPS, project), as well as by European law and ambitions in the fiscal field.

European Union law requires the removal of discriminatory national tax rules and the Commission has proposed measures aiming to further unify national tax systems, e.g. a Common Consolidated Corporate Tax Base (CCCTB). Also, the uniform implementation of the OECD BEPS project through the Anti-Tax Avoidance Directive (ATAD) is now coming into force. Finally, the Commission recently proposed strengthening the EU’s so-called own resources through taxes on digital services, large companies, and environmentally harmful products and activities, effectively transferring part of the tax basis from the Member States to the EU. This dramatic and complex development challenges national tax sovereignty and should be carefully considered with a view to constitutional, international and European law and what it means for taxation power.

This development and international coordination of tax law more generally affects the processes used for deciding taxes and which actors are involved in those processes. In most modern democratic states, taxes are decided by the elected legislative body, the Parliament, Congress, Reichstag etc. However, international tax coordination is achieved through negotiations and compromises by Governments. This may cause distance and tensions between the formal law makers and the negotiating bodies. It also raises democratic concerns and some fear a technocracy where taxes are decided by experts outside the political arena, a development that national politicians may resist and oppose.

The relationship between national tax sovereignty, European union law, the need for international cooperation and international law, tax competition among states, internal national rules and routines for negotiations and creation of international and European tax law provides an interesting field for discussing where taxing power ultimately lies: Who is behind the wheels of taxation?

## Tentative Themes

We welcome submissions on any topic related to the general theme, including but not limited to:

- The principles of taxation power in a European law context
- Sovereign taxation power and international law
- The power to tax under constitutional law
- Decision-making on a European and international level – Are parliaments left behind?
- Harmonization and/or coordination
- Tax competition among states – A necessity or detrimental?
- EU's "own resources" or independent tax base

## KEYNOTE SPEAKERS

We are proud and delighted to announce that the conference will feature the following keynote speakers:

- **Prof. Cécile Brokelind**, Lund University School of Economics and Management,
- **Prof. Wolfgang Schön**, Director of the Department of Business and Tax Law at the Max Planck Institute for Tax Law and Public Finance, and
- **Prof. Robert Schütze**, Professor of European and Global Law, Durham University.

## HOW TO SUBMIT YOUR ABSTRACT

Please send your abstract of 300 words and CV no later than **15 August 2021** to Palle Söderberg ([palle.soderberg@juridicum.su.se](mailto:palle.soderberg@juridicum.su.se)). Questions regarding the event can be directed to Palle Söderberg or Anders Hultqvist ([anders.hultqvist@kau.se](mailto:anders.hultqvist@kau.se)). Accepted speakers will be informed no later than 31 August and will be expected to submit a draft paper by 10 November.

Speakers will be invited to submit a paper for publication in a forthcoming volume in SNELS's book series, *Swedish Studies in European Law* (Bloomsbury/Hart Publishing), subject to review.

The conference is free to attend. SNELS covers travel, accommodation, lunch, and conference dinner for speakers.

