



**ATC**  
Academic Tax  
Conference



# Taxing Corporates: 2025 and beyond

Call for Abstracts: IBFD's Academic Tax Conference



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IBFD cordially invites you to submit abstracts for our second Academic Tax Conference (ATC) **Taxing Corporates: 2025 and beyond**, which will be held in Amsterdam on **15-16 May 2025**.

### 1. Background

Over the last few decades, much of the focus of the international tax community has been on corporate income tax, particularly focussed on large multinational corporations. However, the outcomes of the BEPS Action Plan (including the MLI) and the OECD Two-Pillar solution do not appear to address all criticisms and needs of the international tax community as regards corporate taxation. Moreover, the concrete measures adopted in the implementation of such projects have been the subject of significant criticism. The increasing complexity of the corporate income tax system and its relationship with other taxes is, at present, quite concerning.

It is at this moment that it is perhaps useful to take stock of the current (law and policy) state of affairs and consider, from a principle-based perspective, how to tax corporations in the future.

The reference to taxation of corporates and not to “corporate income taxation” is deliberate. The reflection we would like to promote should be open to other forms of corporate tax, including both the entities and stakeholders involved. Further, the future of corporate taxation should refocus attention on the parameters for global competition and consensus. It is against this backdrop that we seek to draw proposals and answers from our friends and the tax community in general. It is hoped that this conference will deliver fresh ideas and develop new ways of thinking about the taxation of corporations, perhaps leading to innovative proposals for corporate taxation. We cannot predict the future, but sound research can certainly inform it.

### 2. Deadlines

Submissions in compliance with the requirements (see section 5. below) should be sent, with the email subject line “ATC 2025: Abstract submission”, to [academic@ibfd.org](mailto:academic@ibfd.org) no later than **31 October 2024**.

All submissions will be evaluated for their relevance to the conference theme and for their scientific content. Each submission will undergo a blind peer-review process by the editors. In case of a perceived conflict of interests with one of the editors, please mention that in your submission, and an alternative evaluation route (involving other members of the scientific committee) will be applied. The selection will take place and be communicated to selected candidates between mid and the end of November 2024.

The deadline to submit the first full draft of the selected papers for preliminary editorial review and sharing with other session participants will be **14 April 2025**. The deadline for submitting the final draft of the papers, incorporating feedback and discussions from the conference, will be **16 June 2025**. The final papers should range between 10,000 and 20,000 words.

### 3. Conference Proceedings

IBFD aims to submit the conference proceedings for indexing in the Web of Science Conference Proceedings Citation Index and additionally explore all other potential avenues for indexing.

The authors of selected abstracts, as decided through the editorial review process, will be invited to present their draft papers at the conference, where active discussion and exchange of ideas with the conference participants will take place. The authors will then finalize their work for inclusion in the conference proceedings, which will be published by the IBFD, after passing the final review by the scientific editors. Note that authors of papers selected for the conference must sign, in advance, a copyright transfer agreement in favour of IBFD for the potential future publication of the paper resulting from the conference.

The papers will be assessed based on impact/innovation, scientific analysis, and methodology. Papers that are not presented at the conference will not be eligible for inclusion in the conference proceedings. Our team of editors, the scientific committee, and the publisher adhere to the highest industry standards, following the guidelines provided by the Committee on Publication Ethics (COPE).



#### 4. Travel and Accommodation

The conference will take place in person, at the headquarters of IBFD in Amsterdam and remote attendance will not be possible. We aim to encourage a stronger debate and interaction between the conference participants and speakers.

IBFD aims to support the travel and accommodation costs of one presenting author per paper, as much as the allocated funds allow. As the funds are limited, we kindly ask you to check first with your institution of affiliation whether (full) funding is available and to share the outcome with us. However, please note that due to budget constraints, we may not be able to accommodate all requests for financial assistance and we will consider geographic diversity when making a decision on allocation of the available funding.

#### 5. Requirements for submissions

In answering the call for papers, submissions should include the following:

- > One file containing:
  - > A clear research question up to two lines;
  - > An abstract of up to 1,000 words (which should emphasize the unique contribution your paper aims to bring to the existing discourse);
  - > A suggested table of contents / paper outline;
  - > At the option of the author (but recommended) is a suggested bibliography for the proposed paper, up to ten entries;
- > A second file including the author(s) name(s) and affiliation(s) and any conflict of interest statement.

All submissions must be written in English.

#### 6. Conference sub-themes

The conference aims to explore a variety of sub-themes but remains open to contributions on other relevant topics that tie into the overarching theme of the conference. Interdisciplinary papers, particularly including the fields of constitutional and public international law, tax accounting and tax related business economics, are welcomed. Possible topics include:

##### I. New options for and new forms of corporate taxation [examples of topics that could be discussed]

- > New forms of taxing revenue or income from corporate entities (and the relation of such new forms with existing tax treaties)
- > Relationship between the taxation of the corporate entity and that of its shareholders/owners
- > Corporate expenditure tax as a complement or as an alternative of corporate income taxation
- > Evaluating the merits of territorial vs worldwide taxation of corporate revenue/income

##### II. Personal nexus for corporate entities [examples of topics that could be discussed]

- > What should / could the personal nexus for corporate entities be? What generates relevant nexus for corporate taxation? What about the different perspectives of residence and source?
- > The concept of residence as applied to corporate entities – necessary or outdated?
  - > Issues with the “new” tie-breaker mechanism of MAP effective?
- > Identifying the corporate taxpayer (single entity versus group) for the purpose of nexus

##### III. Allocation of taxing rights and geolocation [examples of topics that could be discussed]

- > Corporate income taxation: quick-fixes vs fundamental reform?
  - > Comprehensive versus schedular taxation
  - > Differentiate between cross-border services and cross-border transactions of goods?
  - > Reductions to the PE threshold (or its removal – overcoming the issues of physical presence)
- > Active versus passive income – Is this still a useful distinction? Does it warrant alternative forms of taxation?



- > Equitable taxation of multinational corporations
- > The link between the coordination of national tax regimes and the allocation of taxing rights
- > Do double tax treaties currently divide income earned by corporate entities into useful categories? Is there a need to re-think these categories for the purposes of allocating taxing rights?
- > Challenges arising from indirect transfer of assets to the current allocation of taxing rights
- > Transfer pricing – a relevant concept or fatally flawed?

#### **IV. Competition versus cooperation** [examples of topics that could be discussed]

- > Preventing the continuing base erosion and profit shifting:
  - > Patch the system or fundamental reform
  - > Evaluating approaches such as the Diverted Profits Tax (DPT) or Destination Based Cash Flow Taxation (DBCFT) or others
  - > Should we move away from corporate income tax – is it part of the BEPS problem?
- > Can competition remain effective in a world of minimum taxation?
- > Multinationals and developing countries – are tax treaties still the answer?

#### **V. Other issues** [examples of topics that could be discussed]

- > Decluttering corporate taxation: what rules are still in place but may no longer make sense after the implementation of BEPS and of the Pillars?
- > How to simplify corporate tax compliance at the global level?
- > Taxation of corporates – single entity versus group approach
- > Taxation of space activity conducted through corporate entities (how to tax such activity?)
- > Challenges associated with Global Value Chains and Sustainability: a corporate income tax perspective

