

**2<sup>nd</sup> ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB**  
**31<sup>st</sup> of May and 1<sup>st</sup> of June 2023**

**TAXATION AND SUSTAINABILITY**  
**CALL FOR PAPERS**

**1 PRESENTATION OF THE EVENT**

- 1.1** NOVA Tax Research Lab, a Knowledge Centre established at Centro de Investigação e Desenvolvimento em Direito e Sociedade (CEDIS) of NOVA Law School opens a call for papers for participation in the 2<sup>nd</sup> Annual Conference of NOVA Tax Research Lab, to be held in Lisbon, from 31<sup>st</sup> of May to 1<sup>st</sup> of June as a hybrid event (online and face-to-face).
- 1.2** The topic of the conference is “TAXATION AND SUSTAINABILITY”, and the official languages are English and Portuguese.
- 1.3** This call aims to invite researchers, at any stage of their career, to share their findings and experiences related to the topic Tax Law and Sustainability.

**2 PUBLICATION TEMPLATES OF THE 2ND ANNUAL CONFERENCE OF THE NEW TAX RESEARCH LAB**

- 2.1** Speakers at the conference can have their work published in up to two formats:
  - 2.1.1** Abstract e-book: all abstracts accepted and effectively presented at the 2<sup>nd</sup> Annual Conference of NOVA Tax Research Lab will be published in digital format, in proceedings with DOI (Digital Object Identifier) and ISBN (International Standard Book Number).
  - 2.1.2** Articles e-book: after the conference, speakers will be invited to submit the full version of the article. The publication will be registered with DOI and ISBN.

**3 SUBMISSION OF ABSTRACTS**

- 3.1** To participate as a speaker at the 2<sup>nd</sup> Annual Conference of NOVA Tax Research Lab it is necessary to:
  - 3.1.1** Register at the event website [https://taxlab.novalaw.unl.pt/?page\\_id=106](https://taxlab.novalaw.unl.pt/?page_id=106) between **15 and 30 of April 2023**.
  - 3.1.2** Submit an abstract through the registration form. The abstract must be in line with the Working Groups’ topics listed in Annex II and comply with the rules set out in Article 4:
    - 3.1.2.1** The choice of the WG is the responsibility of registrant.
    - 3.1.2.2** The Organizing Committee may propose to amend the WG.
- 3.2** Abstracts that have more than one author shall be submitted only once, but the second author must register as co-author as well.
- 3.3** The abstracts submitted will undergo an editorial analysis. Abstracts which are not compliant with Annex II will be returned to the author(s) and will be given 3 working days for adjustments. Failure to comply with the deadline may result in exclusion from the working groups.

**4 RULES FOR ABSTRACT SUBMISSION**

- 4.1** Abstracts may be authored by one or two participants and each participant may submit up to two abstracts.
- 4.2** Abstracts may be submitted in Portuguese or English and be 1300 to 1800 characters long,

including spaces.

- 4.3 Participants must indicate their name, highest academic degree, e-mail and institutional affiliation.
- 4.4 It is the responsibility of the author to produce evidence of the submitted details, if requested during the event.
- 4.5 After submission of the abstract, no inclusions or changes of authors or respective details will be accepted.

## **5 ASSESSMENT AND COMMUNICATION OF THE RESULTS**

- 5.1 The acceptance of the abstract to the conference will be communicated by e-mail.
- 5.2 The line-up of the presentations at the 2nd Annual Conference of NOVA Tax Research Lab will be published on the social networks of NOVA Tax Research Lab and on the event website [https://taxlab.novalaw.unl.pt/?page\\_id=106](https://taxlab.novalaw.unl.pt/?page_id=106) until 12/05/2023.

## **6 PRESENTATION IN THE WORKING GROUPS (WG)**

- 6.1 Speakers will have up to 10 minutes to make the presentation in the WG.
  - 6.1.1 If there is any other authors, they may obtain the certificate of presentation, provided that their presence is registered.
  - 6.1.2 Remote speakers will make their presentation with the video camera open.
- 6.2 There will be opportunity for debate after the presentations, under the guidance of the Moderator of the WG.

## **7 COPYRIGHT, PUBLICATIONS, DECLARATIONS AND CERTIFICATES**

- 7.1.1 By registering at the conference, the authors agree to have their names and affiliation, image (during the event), abstracts and articles publicly published by NOVA Tax Research Lab.
- 7.1.2 All declarations and certificates relating to the 2nd Annual Conference of NOVA Tax Research Lab will be forwarded by e-mail.

## **8 CONFERENCE REGISTRATION**

- 8.1 There is no fee for registering for the conference, as an author or/and as a listener.
- 8.2 Registration as a speaker at the Conference mandatory for each one of the co-speakers.
- 8.3 Registration as a speaker includes:
  - 8.3.1 Submission up to two abstracts and presentations in up to two WG;
  - 8.3.2 Online or in-person access to all conference sessions;
  - 8.3.3 Online access to conference proceeding book;
  - 8.3.4 Online access to Articles E-book;
  - 8.3.5 Participation certificates as speaker at the Conference.
- 8.4 Registration as a listener is also necessary and can be done on the event website [https://taxlab.novalaw.unl.pt/?page\\_id=106](https://taxlab.novalaw.unl.pt/?page_id=106)
- 8.5 The audience will have access to all activities of the **Conference**.

## **9 SPECIFICITIES OF THE VIRTUAL MEETING**

- 9.1 Speakers and other participants will be responsible for ensuring the conditions to participate in a live online event. In particular, this includes:
  - 9.1.1 Have the necessary equipment (audio and video) to participate in the Working Groups (having the camera on is mandatory for speakers);

**9.1.2** Have a stable internet connection;

**9.1.3** Read and prepare your settings according to the technical guidelines shared before the event.

## **10 SUBMISSION OF ARTICLES FOR FINAL PUBLICATION**

**10.1** Submission of the full version of the articles (after presentation) is optional.

**10.2** Editorial guidelines for articles will be made available in due course.

## **11 FINAL PROVISIONS**

**11.1** Non-compliance with these provisions may result in exclusion from the working groups and conference and from conference proceedings publications, and certificate will not be issued. No refunds of registration fees will be processed.

**11.2** The Organization of the event reserves the right to resolve at its discretion the questions relating to any divergences of interpretation or application, or omissions of this call for papers.

Lisbon, April 13, 2023.

DocuSigned by:  
*Mariana Passos Geraldo*  
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**NOVA Tax Research Lab Coordination**

**ANNEX I**

| <b>SCHEDULE<br/>2ND ANNUAL CONFERENCE OF THE NOVA TAX RESEARCH LAB<br/>31<sup>st</sup> of May and 1<sup>st</sup> of June 2023</b> |
|---|
| <b>15/04 to 30/04/2023, until 23h59min</b> (Lisbon/London Time): Abstract submission period                                       |
| <b>12/05/2023:</b> Deadline for communication of admissions   |
| <b>14/04 to 26/05/2021:</b> Registration period for attending the Conference (Audience)   |
| <b>May 31<sup>st</sup> and June 1<sup>st</sup> 2023:</b> 2nd Annual Conference of NOVA Tax Research Lab                           |
| <b>Until 30 September 2023:</b> Submission of the full articles   |
| <b>10 December 2023:</b> Publication of Abstracts in Conference proceedings e-book.   |
| <b>Until 30 May 2024:</b> Publication of Articles in e-book format  |

## **ANNEX II - WORKING GROUPS (WGs)**

- 01. Challenges of Integrating Sustainability in International Taxation**
- 02. Taxation of Unsustainable Economic**
- 03. Green taxes: incentives, implementation and effects on sustainability**
- 04. Development of sustainable tax policies**
- 05. Alignment of taxation with sustainable development goals**
- 06. Digital economy and sustainable business models**