

# 3<sup>rd</sup> ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB

9<sup>th</sup> and 10<sup>th</sup> of October 2024

## CALL FOR PAPERS

### 1 PRESENTATION OF THE EVENT

- 1.1 NOVA Tax Research Lab, a specialized Knowledge Centre established at Centro de Investigação e Desenvolvimento em Direito e Sociedade (CEDIS) of NOVA School of Law, opens a call for papers aimed at participation in its 3<sup>rd</sup> Annual Conference.
- 1.2 The research question of the Conference is: "**Can tax legislation be less complicated?**"
- 1.3 The Conference is to be held in Lisbon on the 9<sup>th</sup> and 10<sup>th</sup> of October 2024:
  - 1.3.1 The Conference will be held as a hybrid event, having online and face-to-face moments, as a way to help internationalize the attendance and dynamize the working group sessions;
  - 1.3.2 Conference lectures and key speaker talks will ONLY take place in person at NOVA School of Law;
  - 1.3.3 Presentation and discussion of papers will take place remotely (via Zoom);
  - 1.3.4 Official languages are English and Portuguese.
- 1.4 This call aims to invite **researchers, at any stage of their career**, to share their findings and experiences related to the topic, acknowledging research within (tags): Tax Law; Taxation; European Tax Law; International Tax Law; Science of Legislation; Law and Economics; Economy; Public Policies; Sociology, Linguistics, and Psychology.

### 2 PUBLICATION TEMPLATES

- 2.1 **Speakers** at the Conference can submit their work in up to two formats:
  - 2.1.1 Abstract;
  - 2.1.2 Articles.
- 2.2 Abstracts and articles (here called *papers*) that are accepted and effectively presented and discussed at the 3<sup>rd</sup> Annual Conference of NOVA Tax Research Lab will be published in ebook, in proceedings with DOI (Digital Object Identifier) and ISBN (International Standard Book Number). For example of previous Annual Conferences ebook, check: <https://www.bubok.pt/livros/267838/taxation-and-sustainability-2nd-annual-conference-of-nova-tax-research-lab>.

### 3 RULES TO APPLY AS A SPEAKER

- 3.1 To participate **as a speaker**, it is necessary to:
  - 3.1.1 Register at the event website [https://taxlab.novalaw.unl.pt/?page\\_id=4669](https://taxlab.novalaw.unl.pt/?page_id=4669) between **15 May and 31 July 2024**.
  - 3.1.2 Submit a paper through the registration form:
    - 3.1.2.1 Papers must be in line with the Working Groups' (WGs) topics listed in Annex II and comply with the rules set out in # 4;
    - 3.1.2.2 The choice of WGs is the responsibility of registrants;
    - 3.1.2.3 The Organizing Committee may propose to amend the indicated WGs.
- 3.2 Papers with more than one author shall be submitted only once, but the other author must also register as a co-author.
- 3.3 The Editorial Board of the Conference will analyse the papers submitted.
- 3.4 Articles not compliant with Annex II will be returned to the author(s) and given three (8) working days for adjustments. Failure to comply with the deadline may result in exclusion from the WGs.

### 4 RULES FOR ABSTRACT SUBMISSION

- 4.1 One or two participants may author abstracts, and each participant may submit up to two.

- 4.2 Abstracts may be submitted in Portuguese or English.
- 4.3 Abstracts must have a minimum of 1300 to a maximum of 1800 characters long, including spaces.
- 4.4 Participants must indicate their name, highest academic degree, e-mail, and institutional affiliation.
- 4.5 The author(s) is responsible for producing evidence of the submitted details if requested during the event.
- 4.6 After submission of the abstract, no inclusions or changes of authors or respective details will be accepted.
- 4.7 Abstracts not compliant with Annex II will be returned to the author(s) and given three (5) working days for adjustments. Failure to comply with the deadline may result in exclusion from the WGs.

## **5 RULES FOR ARTICLE SUBMISSION**

- 5.1 One or two participants may author articles, and each participant may submit up to two (2) articles.
- 5.2 Articles may be submitted in Portuguese or English.
- 5.3 Articles are submitted in Word format, written in Times New Roman, size 12, spacing 1.5, page margin of 2 cm on all sides; justified; and foreign words written in italics.
- 5.4 Articles should comply with the following structure and scope:
  - 5.4.1 Title; abstract, keyword, introduction; article sections; conclusions and references;
  - 5.4.2 Minimum of 12 pages and maximum of 20 pages (including title, notes, and bibliographical references).
- 5.5 Participants must indicate their name, highest academic degree, e-mail, and institutional affiliation.
- 5.6 The author is responsible for producing evidence of the submitted details if requested during the event.
- 5.7 After submission of the article, no inclusions or changes of authors or respective details will be accepted.
- 5.8 Articles not compliant with Annex II will be returned to the author(s) and given three (3) working days for adjustments. Failure to comply with the deadline may result in exclusion from the WGs.

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

- 6.1 The acceptance of papers will be communicated by e-mail.
  - 6.1.1 The event's editorial board may return the submitted paper with suggestions for alterations/corrections for consideration by the authors.
- 6.2 The line-up of the presentations at the 3<sup>rd</sup> Annual Conference of NOVA Tax Research Lab will be published on the social networks of NOVA Tax Research Lab and the event website [https://taxlab.novalaw.unl.pt/?page\\_id=4669](https://taxlab.novalaw.unl.pt/?page_id=4669) until **30 September 2024**.

## **7 PRESENTATIONS TO THE WORKING GROUPS (WGs)**

- 7.1 Speakers will have up to 10 minutes to present during the WGs sessions.
  - 7.1.1 If there are any other authors, they may obtain the certificate of presentation, provided that the Organization registers their presence;
  - 7.1.2 Remote speakers will open their presentation with the video camera, using the zoom technologies.
- 7.2 There will be an opportunity for discussion after presentations are made under the guidance of a Moderator for each of the WGs.

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

- 8.1.1 By registering at the Conference, the authors agree to have their names and affiliations, images (during the event), abstracts, and articles publicly published by NOVA Tax Research Lab.
- 8.1.2 All declarations and certificates relating to the 3<sup>rd</sup> Annual Conference of NOVA Tax Research Lab will be forwarded by e-mail.

## 9 CONFERENCE REGISTRATION

- 9.1 There is no fee for registering for the Conference **as a participant**, either at NOVA School of Law or online.
- 9.2 Participation registration is necessary and can be done on the event website [https://taxlab.novalaw.unl.pt/?page\\_id=4669](https://taxlab.novalaw.unl.pt/?page_id=4669).
- 9.3 Participants will have access to all activities of the Conference.
- 9.4 Registration **as a speaker** at the Conference is mandatory for each co-speaker.
- 9.5 Registration as a speaker includes:
- 9.5.1 Submission of up to two abstracts and presentations in up to two WGs;
  - 9.5.2 Online or in-person access to all conference sessions;
  - 9.5.3 Online access to conference proceeding book.
- 9.6 Participation certificates as a speaker at the Conference.
- 9.7 The fee for presentation and publication will be 20 euros for each accepted paper.
- 9.7.1 This amount is charged *per* paper submitted, regardless of the number of authors, and will be used **exclusively** to help cover publication costs.

## 10 SPECIFICITIES OF THE ONLINE DISCUSSION

- 10.1 Speakers and other participants will ensure the conditions to participate in a live online event. In particular, this includes:
- 10.1.1 Having the necessary equipment (audio and video) to join in the WGs (having the camera on is mandatory for speakers);
  - 10.1.2 Having a stable internet connection;
  - 10.1.3 Reading and preparing settings according to the technical guidelines shared before the event.

## 11 FINAL PROVISIONS

- 11.1 Non-compliance with these provisions may result in exclusion from WGs, conferences, and conference proceedings publications.
- 11.2 When non-compliance with these provisions occurs, a certificate will not be issued. No refunds of registration fees will be processed.
- 11.3 The Organization of the event reserves the right to resolve at its discretion the questions relating to any divergences of interpretation or application omissions of this call for papers.

Lisbon, 20 March, 2024.



**Diretora do NOVA Tax Research Lab**

**Annex I: Schedule for the 3<sup>rd</sup> ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB**

**Annex II: Working Groups**

## ANNEX I

<b>SCHEDULE</b> <b>3<sup>rd</sup> ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB</b> <b>9<sup>th</sup> and 10<sup>th</sup> of October 2024</b>
<b>15/05 to 31/07/2024, until 23h59min</b> (Lisbon/London Time): Paper submission and registration period for authors
<b>30/09/2024:</b> Deadline for communication of admissions
<b>15/05 to 02/10/2024:</b> Registration period for attending the Conference (Audience)
<b>9/10 and 10/10/2024: 3<sup>rd</sup> Annual Conference of NOVA Tax Research Lab</b>
<b>20/12/2024:</b> Publication of Conference Proceedings (ebook).

## ANNEX II - WORKING GROUPS (WGs)

### **1. Reasons why Tax Rules are complex**

This panel targets the identification of why complexity is a natural characteristic of tax rules and tax systems, justifying the *status quo*. Not only a negative approach is intended. Rather, it is necessary to make clear why the complexity of tax rules is also a symptom of a technical approach to taxation that is able to contain multiple and necessary interactions between various tax principles and tax interests.

### **2. How to uncomplicate Tax Rules**

This panel aims to explore strategies and approaches to make tax legislation more understandable to taxpayers. Examples of good practices are welcomed as case studies of specific countries or regions that have successfully implemented measures to make tax laws more accessible and understandable to taxpayers.

### **3. How Tax Education and Tax Literacy can help make sense of tax rules**

This panel will address the importance of tax education for taxpayers, including financial and tax literacy programs that help empower citizens to understand their tax rights and responsibilities. Also, it is relevant to comprehend which persons, organizations, or professionals should be involved in this project to allow taxpayers to comprehend tax rules effectively.

### **4. Assessing if Taxpayers should participate in the Tax Legislative Process**

The panel will explore ways to include taxpayers in the tax policy-making process, including public consultations, taxpayer feedback on the fairness and effectiveness of tax rules, and the importance of transparency and clear communication between governments and taxpayers while creating and revising tax rules.

### **5. Assessing if Technology may positively influence simplification of tax rules**

This panel will discuss how technology can be used to make it simpler to know and understand tax rules. Specifically, consider how artificial intelligence (AI) can promote tax understanding of tax rules, tax obligations, and taxpayers' rights. Considering AI within tax authorities' systems or available apps is relevant to helping taxpayers understand tax laws and other innovative technology solutions.

### **6. Researching if Linguistics, Psychology, Sociology, and the Science of legislation are essential towards the way tax rules are created, written, and presented**

As an important part of making a rule understandable, its design is an essential source of success. Typically, rules are made by legal and economic professionals. However, recognizing the impact of other social sciences should be fully accepted and considered within taxation. Besides inviting the Science of Legislation to the discussion, it is necessary to integrate existent knowledge, specifically from

linguistics, psychology, and sociology, to promote a fully pluridisciplinary approach toward tax rule design.

**7. The power of Tax Communication and Tax Transparency in making Tax Legislation more understandable**

The panel will discuss the importance of clear communication and transparency in the drafting and implementing of tax rules, including the dissemination of information about changes in tax policies and taxpayers' rights. Political narrative, tax authorities' general communication methods, and means, media awareness, etc., are relevant to the discussion.