

4th ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB

Taxing, Fast and Slow. A new era in International Taxation.

9th and 10th of October 2025

CALL FOR PAPERS

1 PRESENTATION OF THE EVENT

- 1.1 NOVA Tax Research Lab, a specialized Knowledge Centre established at *CEDIS – Centro de Investigação e Desenvolvimento em Direito e Sociedade*, NOVA School of Law, opens a call for papers aimed at participation in its 4th Annual Conference.
- 1.2 The topic of the 4th Annual Conference is: "**Taxing, fast and slow. A new era in international taxation**".
- 1.3 The Conference will be held in Lisbon on the 9th and 10th of October 2025:
 - 1.3.1 The Conference will be held in-person, to foster interconnections in the Academy, internationalize the attendance and dynamize the working group sessions.
 - 1.3.2 Presentation and discussion of papers will take place at NOVA School of Law.
 - 1.3.3 Conference lectures and discussion will take place at *Biblioteca e Arquivo do Ministério dos Negócios Estrangeiros*, Lisbon.
 - 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; Law and Economics; Economy; Tax and Human Rights; Social Responsibility & Fair Taxation and Public Policies.

2 RULES TO APPLY AS A SPEAKER

- 2.1 To participate **as a speaker**, it is necessary to:
 - 2.1.1 Register at the event website <https://taxlab.novalaw.unl.pt/> between **15th May and 15th July 2025**.
 - 2.1.2 Submit a paper through the registration form:
 - 2.1.2.1 Papers must be in line with the Working Groups' (WG) topics listed in Annex II and comply with the rules set out in # 4.
 - 2.1.2.2 The choice of WG is the responsibility of registrants.
 - 2.1.2.3 The Organizing Committee may amend the indicated WG at any time and at its own discretion.
 - 2.1.2.4 Papers must be submitted on the platform:
<https://cedispress.novalaw.unl.pt/index.php/nova-tax-research-series/submissions>
(registration required)
- 2.2 Papers with more than one author **shall be submitted only once**, but the other author must also register as a co-author.
- 2.3 The Editorial Board of the Conference will pre-approve the papers submitted, and then review the papers submitted.

3 RULES FOR ARTICLE SUBMISSION

- 3.1 One or two participants may be authors of the same papers, and each participant may submit up to two (2) papers.
- 3.2 Papers may be submitted in Portuguese or in English.
- 3.3 Papers 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.
- 3.4 Papers must comply with the following structure and scope:
 - 3.4.1 Title; abstract (also in English, if the article is written in Portuguese); keywords; introduction; article sections; conclusion and references.
 - 3.4.2 Minimum of 12 pages and maximum of 20 pages (including title, notes, and bibliographical references).
- 3.5 Participants must indicate their name, highest academic degree, e-mail, and institutional affiliation.
- 3.6 The author is responsible for producing evidence of the submitted details if requested during the event.
- 3.7 After submission of the papers, no inclusions or changes of authors or respective details will be accepted.
- 3.8 Papers not compliant with Annex II will be returned to the author(s) and given five (5) working days for adjustments. Failure to comply with the deadline may result in exclusion from the WG.
- 3.9 The deadline for paper submission is set forth in Annex I.
- 3.10 The final version of the paper is to be delivered after feedback received in the discussions that will take place in the event, within the deadline specified in this notice.
- 3.11 Papers that are accepted and effectively presented and discussed at the 4th Annual Conference of NOVA Tax Research Lab will be published in the 4th volume of the NOVA Tax Research Series - ISSN 3051-6536 e-ISSN 3051-6544. For an example of previous NOVA Tax Research Series, check: <https://cedispress.novalaw.unl.pt/index.php/nova-tax-research-series/issue/archive>

4 ASSESSMENT AND COMMUNICATION OF THE RESULTS

- 4.1 The acceptance of papers will be communicated by e-mail.
 - 4.1.1 The event's editorial board may return the submitted paper with suggestions for amendments/alterations/corrections for consideration by the authors.
- 4.2 The line-up of presentations at the 4th 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/> by **5 September 2025**.

5 PRESENTATIONS TO THE WORKING GROUPS (WGs)

- 5.1 **Speakers** will have up to 10 minutes to present during the WG sessions.
 - 5.1.1 Other co-authors may obtain a certificate of presentation, provided that the Organization registers their presence.
- 5.2 There will be an opportunity for discussion after presentations are made, guided by a Moderator for each WG.
- 5.3 After the presentation and discussion of the papers during the 4th Annual Conference, speakers must submit the final version of the paper by **30th November 2025**. Submission must be done through

the platform: <https://cedispress.novalaw.unl.pt/index.php/nova-tax-research-series/submissions>.

6 COPYRIGHT, PUBLICATIONS, DECLARATIONS AND CERTIFICATES

- 6.1.1 By registering at the Conference, the authors agree to have their names and affiliations, images (during the event), and papers publicly published by NOVA Tax Research Lab.
- 6.1.2 All declarations and certificates related to the 4th Annual Conference of NOVA Tax Research Lab will be forwarded by e-mail.

7 CONFERENCE REGISTRATION

- 7.1 There is no fee for registering for the Conference **as a participant**.
- 7.2 Participation registration is necessary and can be done on the event website https://taxlab.novalaw.unl.pt/?page_id=5745.
- 7.3 Participants will have access to all activities of the Conference.
- 7.4 Registration **as a speaker** at the Conference is mandatory for each co-speaker.
- 7.5 Registration as a speaker includes:
 - 7.5.1 Submission of up to two papers and presentations in up to two WG.
 - 7.5.2 In-person access to all conference sessions.
 - 7.5.3 Online access to the Conference proceedings book.
- 7.6 Attendance/Participation certificates may be provided upon request.

8 FINAL PROVISIONS

- 8.1 Non-compliance with the above provisions may result in exclusion from a WG, the conference, and/or the conference proceedings publications.
- 8.2 The event organizers reserve the right to resolve at their discretion the questions arising from any divergences in interpretation or omissions in the application of this call for papers.

Lisbon, 14 April 2025.



NOVA Tax Research Lab Director

Annex I: Schedule for the 4th ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB

Annex II: Working Groups - 4th ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB

ANNEX I

| SCHEDULE 4th ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB 9th and 10th of October 2025 | |
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| 15/05 to 15/07/2025 until 23h59min (Lisbon Time): Papers submission (preliminary version) and registration period for speakers | |
| 5/09/2025: Publication of the line-up of the presentations at the 4 th Annual Conference of NOVA Tax Research Lab | |
| 15/05 to 02/10/2025: Registration period for attending the Conference (attendance only) | |
| 9/10 and 10/10/2025: 4th Annual Conference of NOVA Tax Research Lab | |
| 30/11/2025: Submission of the final version of the paper after presentation and discussion during the 4 th Annual Conference of NOVA Tax Research Lab | |
| 05/2026: NOVA Tax Research Series – 4 th Volume publication | |

ANNEX II - WORKING GROUPS (WG)

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| <p>1. Implementing the OECD Pillars: Challenges and Opportunities</p> <p>This working group explores the practical implementation of the OECD's Two-Pillar Solution, addressing the complexities and the future of both Pillar One and Pillar Two. Topics may include: a) domestic legislation and international coordination challenges; b) compliance and enforcement mechanisms; c) implications for developing countries; and, d) the role of multilateral instruments in fostering uniformity.</p> |
| <p>2. The UN Model Tax Convention and Global Tax Governance</p> <p>This working group examines the ongoing negotiations and evolution of the UN Model Tax Convention, considering an increasing demand for a more inclusive global tax system. Topics may include: a) the UN's approach to source taxation vs. the OECD model; b) tax treaty negotiations and dispute resolution mechanisms; c) the role of developing economies in shaping international tax rules; and, d) interactions between the UN and OECD frameworks.</p> |
| <p>3. Trade Tariffs and Their Tax Implications</p> <p>With the recent use of tariffs as a fiscal and geopolitical tool, this working group investigates the tax and economic consequences of such measures. Topics may include: a) the intersection of trade policy and international taxation; b) retaliatory tax measures and their global impact; c) the role of digital services taxes in trade conflicts and, d) WTO rules, Investment Treaties and tax-related trade disputes.</p> |
| <p>4. Tax Competition and the Design of Fiscal Incentives</p> <p>As jurisdictions compete for investment, tax incentives remain a critical policy tool. This working group explores the balance between tax competition and anti-avoidance measures, including: a) the effectiveness of tax incentives in attracting investment; b) the impact of global minimum taxation on tax competition; c) harmful tax practices and the OECD's stance on preferential regimes; and, d) the future of IP box regimes, R&D credits, and other incentives.</p> |
| <p>5. The Future of taxing the Digital Economy and Digital Assets</p> <p>This working group focuses on the challenges of taxing the digital economy and digital assets in a rapidly evolving financial landscape. Topics may include: a) the implementation of digital services taxes (DSTs); b) the taxation of cryptocurrencies and blockchain-based transactions; c) compliance and enforcement challenges in a decentralised economy; and, d) the role of AI in tax administration and compliance.</p> |
| <p>6. Global governance, tax sovereignty and taxpayer's consent</p> <p>As international tax frameworks expand, tensions arise between national fiscal autonomy and multilateral governance, raising several legal and political questions. This group explores the relationship between internationally coordinated tax measures and tax sovereignty, as well as taxpayer's consent, while considering how these measures should be applied besides different tax capacity levels and cultural backgrounds. Topics may include a) the future interactions between international taxation and tax sovereignty and or taxpayer's consent; b) the challenges of implementing global tax standards in jurisdictions with differing levels of administrative and institutional capacity; and c) the potential for a common framework of reference to reconcile global tax coordination with domestic democratic accountability.</p> |