

PHD GLOBAL TAX SYMPOSIA



The Global Tax Symposia (GTS)

The Global Tax Symposia (GTS) are dedicated as an interdisciplinary research platform on fundamental issues of international and comparative taxation. They bring together researchers and scholars from Africa, America, Asia-Pacific and Europe to explore contemporary tax issues shaped by the global politics and economy. The GTS offer two forums each year for researchers and scholars to engage in discussion of cutting-edge issues in tax law and policy with one for early-career researchers, labelled as PhD Global Tax Symposium, and one for more experienced scholars, named Global Tax Symposium. The papers selected for the two forums of the GTS will be each commented by an interdisciplinary and cross-jurisdictional panel with panel members from academia, professional institutes, and government agencies.

The GTS have been supported by the following institutions:

Africa: University of Pretoria (South Africa); **Americas:** Universidad Torcuato Di Tella (Argentina), University of São Paulo (Brazil), UNAM (Mexico) McGill University (Canada), New York University (United States of America); **Asia:** Wuhan University (People's Republic of China), Meiji University (Japan), National Institute of Public Finance and Policy (India), Gadaj Madah University (Indonesia), King Saud University (Kingdom of Saudi Arabia), University of Seoul (South Korea); **Asia-Pacific:** the University of Melbourne (Australia), the University of New South Wales (Australia), University of Auckland (New Zealand); **Europe:** University of Louvain (Belgium), Sorbonne Law School (France), University of Münster (Germany), Leiden University and ERC funded project GLOBTAXGOV (the Netherlands), Moscow State University (Russian Federation), Stockholm University (Sweden), Koç University (Turkey), Ferrara University (Italy), Valencia University (Spain) and London School of Economics (United Kingdom).



PhD Global Tax Symposium 2026: Call for Papers

The 2026 PhD Global Tax Symposium will be organized and hosted by the **University of Pretoria (South Africa)**. The event will be held in a **hybrid format**, both online and in presence.

Date: **September 28 - 29, 2026**

The symposium focuses on the challenges of the international tax system and of tax law and policy of individual jurisdictions in the contemporary world. Policymakers, businesses and people are confronted with a series of international and domestic challenges from the rapid digitalisation of the economy, climate change, capacity building for revenue mobilisation, to fair and equitable international tax policymaking. The implementation of the OECD Pillar Two Global Minimum Tax Model Rules in a number of jurisdictions and the OECD Pillar Two Side-by-Side Package have posed further challenges to tax administration and compliance for governments and businesses, and raised new questions regarding fair allocation of tax revenues among jurisdictions. The envisaged changes to the global tax governance under the UN Framework Convention on International Tax Cooperation create a further unique encounter to discuss current trends in ensuring inclusive and effective international tax norm setting. In addition, multinational, bilateral, and unilateral tax rules can produce diverse, overlapping, and fragmented outcomes—creating complexity, double taxation, and opportunities for tax arbitrage across international, supranational, and domestic tax law and policy.

Against this backdrop, this symposium aims to explore insights and ideas of approaches to addressing challenging issues on international taxation and domestic tax developments. The symposium welcomes both theoretical and empirical research contributions. Topics of interest include but are not limited to:

- institutional development of fair, inclusive and equitable international tax policymaking; the implementation of OECD Pillar Two Global Minimum Tax Model Rules and challenges to legal and administrative systems at international and/or domestic levels; the sustainability of tax revenue generation in the digital age; taxation and the environment; inequality and wealth taxation; global tax governance; the challenges posed by multilateral, bilateral and unilateral tax systems and implications of automation and artificial intelligence for taxes on income and general consumption.

The symposium provides a unique opportunity for PhD candidates and early-career researchers to contribute innovative and critical thinking to the existing scholarship on taxation, to benefit from discussions with experts across disciplines and jurisdictions, and to develop research and professional networks for career development.

If you are interested in participating in the 2026 PhD GTS, please submit an abstract of no more than 300 words in Word or Adobe PDF format to ati@up.ac.za. Selected papers will be presented in the symposium and will receive feedback from a panel of experts on the relevant topic.

The deadline for submission is **May 30, 2026**. Authors of accepted papers will be notified by June 15, 2026. For the past PhD Global Tax Symposium sessions, please see at the link below: <https://www.lse.ac.uk/law/research/taxation-phd-global>.



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