

# Call for Papers

**MaTax Heidelberg Mannheim  
Tax Law Conference 2016**

**International Tax Information Law**

Tuesday, 21 June 2016

In its traditional role, international tax law determines which State may impose the burden to pay. During the last 10 years, a second legal order has been added – international tax information law. From a subordinate position in Article 25 OECD and UN MC, it has been shifted into the center of public and political attention. While the sources of tax information law have multiplied, its principles and rules are still opaque.

The Conference aims at shedding light into these structures. It provides a forum for **legal researchers (starting at the level of PhD students) to submit and present a paper on any topic within the area of European and/or international tax information law**. The forum is equally open to economists, historians, psychologists who research on topics that show substantial overlap with tax information law.

The paper may be part of a PhD project, a second book (e.g., habilitation thesis) or an independent piece of work, published or unpublished. It should be more than a mere description of the law itself but contain new and innovative elements – either from the methodological viewpoint, with regard to procedures and remedies, or with regard to substantive information law and its constitutional or human rights framework.

**Length of oral presentations:** 20 minutes.

**Potential topics** include (but are not limited to)

- history and sources of international tax information law
- legal families and interdependencies in international tax information law
- actors and their roles (legislators, regulators, tax inspectors, prosecutors, taxpayers, advisors, banks, employers, IT service providers, whistle-blowers, competitors, the general public, ...)
- role and impact of basic rights, fundamental freedoms, human rights
- legal rules on “big data” and its added-value
- legal framework and impact of transfer pricing databases
- publicity of tax data (e.g., based on CbC reporting inside and beyond the EU)
- legal issues of automatic exchange of information
- exchange of information and proportionality (e.g., does State-State exchange of information take precedence over the imposition of a double burden of information in the State-Taxpayer relation?)
- auditing across borders (2010 OECD Report, Article 12 of the Directive 2011/16/EU)
- judicial protection against exchange of information
- tax data for tax legislators
- tax data for tax science

### **Scientific committee**

Professor Dr. Thomas Fetzer, LL.M. (Vanderbilt) (MaTax and University of Mannheim)  
Professor Dr. Hanno Kube, LL.M. (Cornell) (MaTax and University of Heidelberg)  
Professor Dr. Ekkehart Reimer (MaTax and University of Heidelberg)

### **Application process**

Applicants are invited to submit their proposals (1-page abstract) to Professor Dr. Ekkehart Reimer ([Reimer@uni-heidelberg.de](mailto:Reimer@uni-heidelberg.de)) by

**Thursday, March 31, 2016.**

They will be informed by April 15, 2016 if their application is successful. Invited speakers should then submit their full paper by May 31, 2016 and will obtain reimbursement of travel and accommodation costs (details follow).