

Call for Papers:

Human Rights and Tax in an Unequal World

Abstract/Draft Paper Deadline: July 1, 2016

Event Date: September 22-23, 2016

Location: NYU School of Law

The Center for Human Rights and Global Justice (CHRGJ) invites submissions of scholarly papers for a conference on human rights and tax, to be held at NYU School of Law on September 22-23, 2016. The conference aims to develop a deeper understanding of the ways in which tax policy is a centrally important form of human rights policy, and to consider how the international human rights framework can best be used to promote greater equality and justice through the global tax regime. For years, resource constraints have been cited as the principal limitation on the ability of States to fulfill their human rights obligations, particularly when it comes to economic, social and cultural rights. Yet with few exceptions, human rights scholars and practitioners have shied away from core economic and financial debates, leaving the policies that shape resource availability and allocation largely in the hands of economists, tax and investment lawyers, and “development” experts. Those technocrats, in turn, have rarely paid heed to the expanding corpus of human rights law and its implications for State and non-State actors. There has been very little dialogue between tax and human rights experts, and even less scholarship on the intersection of these fields. CHRGJ’s conference aims to help fill that gap.

The one-and-a-half day event will bring together leading practitioners and scholars from the fields of domestic and international taxation, human rights, corporate accountability, and development. **The conference will be structured around a series of seven panels, addressing issues such as: the role of human rights law in regulating tax practices; the impacts of tax on human rights; the North-South dimensions of tax abuse and of solutions to it; private sector responsibility for abusive tax practices; State duties to enforce tax transparency; the architecture of international tax reform; and inequality through the lenses of tax and human rights.** Conference materials will be widely disseminated and **an edited volume of essays, based on papers presented, will be published after the conference.** Because one of the organizers is the United Nations’ Human Rights Council’s Special Rapporteur on extreme poverty and human rights, the outcomes of the conference will also feed into ongoing discussion of these issues in the UN context.

Papers may be on any topic related to conference theme, including the seven areas of focus listed above-listed, and must be unpublished at the time of their submission. Inter-disciplinary and co-authored pieces are welcome. While multiple submissions will be considered, no author will be selected to present more than one paper. **Interested authors should submit an abstract of no more than 500 words in length, summarizing the scholarly paper to be presented at the conference, to anam.salem@nyu.edu by 5pm EST, Friday, July 1, 2016.** If the full paper is available, **interested authors may submit the full paper for consideration by the same deadline.** Notifications of acceptance will be sent in late July. Authors of accepted papers will be **required to submit a draft of the paper by Thursday, September 1, 2016**—3 weeks in advance of the conference—and must agree to allow it to be shared with other conference panelists and discussants in advance of the event.

Questions should be sent to the conference conveners: Nikki Reisch, nikki.reisch@nyu.edu and Philip Alston, philip.alston@nyu.edu.