



80th Annual Congress of the International Institute of Public Finance



Prague University
of Economics and Business
August 21 – 23, 2024
Prague, Czech Republic

International Tax Sheltering and Inequality Call for Papers

Submission Deadline: February 15, 2024

Prospective contributors, both practitioners and academics, are invited to submit papers on any topic within the field of public economics. Selected papers from the 2024 IIPF Congress will be published in a special issue of International Tax and Public Finance. Papers should be submitted through www.conftool.pro/iipf2024.



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Multinational businesses and sophisticated individuals employ various strategies to shield their income and wealth from taxation by shifting income and assets across international borders. Research on this topic has brought about growing concerns that such sheltering **perpetuates or exacerbates inequality**: offshore tax sheltering by individuals appears to primarily benefit the very wealthy, while a large part of the tax savings of multinational firms likely benefits their owners and executives. Both legal and illegal forms of sheltering create **challenges for measuring inequality** across individuals and across countries, because sheltering causes data from tax accounts and tax returns to differ from economic reality. Tax sheltering also **hinders revenue mobilization** in poorer countries, which exacerbates global inequalities.

Keynote Speakers

Annette Alstadsæter - Norwegian University of Life Sciences, Norway

Christoph Trebesch - Kiel Institute for the World Economy, Germany

Lisa De Simone - University of Texas at Austin, US

Fatih Guvenen - University of Minnesota, US

The **papers to be presented** at the IIPF Congress will be selected by the Scientific Committee. Only completed papers will be considered. **Acceptance decisions** will be communicated by **early April**. Presenting authors of accepted papers are required to become members of the IIPF and to confirm their presentation by **registering by June 1, 2024**. Payment of the annual IIPF membership fee also ensures a reduced registration rate. Presenting authors from lower-income countries may apply for travel grants. For more information about IIPF membership please visit www.iipf.org/mbshp. **Selected papers** from the 2024 IIPF Congress will be published in a **special issue of International Tax and Public Finance**. To be considered for publication in this issue, papers must be submitted to the journal by **September 15, 2024**. Authors who wish to be considered for the IIPF Young Economists Award, the IIPF Peggy and Richard Musgrave Prize (both for authors under 40 years), or the International Tax and Public Finance PhD Student Prize should indicate this when submitting papers for presentation. More information on the awards is available at www.iipf.org/awards.

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