

# The Interlinking between Taxation, Citizenship, and Democracy

Workshop in Oslo 8 May 2023

BI Norwegian Business School Nydalen Campus A2-035

- 8.30 Registration with coffee and lighter snack
- 9.00 Welcome by Prof. Yvette Lind, BI Norwegian Business School  
Keynote *Reconsidering Citizenship-based Taxation* by Prof. Reuven Avi-Yonah, Irwin I. Cohn Professor of Law at Michigan Law School
- 10.00 Session 1 – Contemporary Challenges linked to Democratic Capitalism  
*'Loophole Capitalism': a legacy of tax haven platforms and offshore finance of the 1960s and 1970s*  
Presenter: Kristine Sævdal, Dr. in history and guest researcher with the Norwegian Centre for Taxation (NoCet) at the Norwegian School of Economics (NHH)  
Discussant: Ola Innset, Post-doc at BI Norwegian Business School  
  
*Capital Migration*  
Presenter: Shayak Sarkar, Professor of Law at University of California-Davis  
Discussant: Yvette Lind, Professor of Law at BI Norwegian Business School
- 11.00 Session 2 – Philosophical Perspectives on Democracy and Taxation  
*Democratic Legitimacy, Sovereignty, and International Taxation*  
Presenter: Douglas Bamford, Dr in Philosophy and Tutor in Philosophy and Political Economy, Oxford University Department for Continuing Education  
Discussant: Morten Kinander, Professor of Law at BI Norwegian Business School  
  
*The Interlinking between Taxation, Citizenship, and Democracy: How can we integrate Corporate Actors?*  
Presenters: Ute Schmiel, Chair of Business Taxation at University of Duisburg-Essen  
Anna-Lena Scherer, Research Assistant at University of Duisburg-Essen  
Discussant: Reuven Avi-Yonah, Irwin I. Cohn Professor of Law at Michigan Law School
- 12.00 Lunch
- 13.00 Session 3 – Anthropological, and Political Perspectives on Taxation, Citizenship, and Democracy  
*Far too close for comfort. A case study of boundary work to reduce tax risk in the Nordics.*  
Presenter: Benedicte Brøgger, Professor in Social Anthropology at BI Norwegian Business School  
Discussant: Stephen Daly, Senior Lecturer at King's College London  
  
*Conceptualizing Fiscal Citizenship*  
Presenters: Charlotte Schmidt, Chair of Comparative Politics and German Government at University of Würzburg  
Eva Matthei, Research Assistant at the School of Business and Economics and Freie Universität Berlin  
Discussant: Stephen Daly, Senior Lecturer at King's College London



Norwegian  
Business School



Den eneste handelshøyskolen i Norge  
med tre internasjonale akkrediteringer

#### 14.00 Session 4 – Structuring and Administrating the Tax System

*Modular Tax Systems and Taxing Citizens*

Presenter: Ira K. Lindsay, Associate Professor of Law at University of Surrey School of Law

Discussant: Reuven Avi-Yonah, Irwin I. Cohn Professor of Law at Michigan Law School

*Justifying Taxation of The Non-Citizen Taxpayer: Investigating Procedural Safeguards as an Alternative to Democratic Legitimacy Using the Example of Automated Risk Management Systems*

Presenters: Angelika Mohr, Research assistant and doctoral candidate at University of Würzburg.

Ralf P Schenke, Chair for Public Law, German, and European and International Tax Law at the University of Würzburg.

Discussant: Stephen Daly, Senior Lecturer at King's College London

#### 15.00 Coffee and cake

#### 15.30 Session 5 – The International Tax Dimension on Taxation, Citizenship, and Democracy

*Tax as a Genuine Link*

Presenter: Roberto Enrique Ramos Obando, Doctoral researcher at Max Planck Institute for Tax Law and Public Finance (Munich)

Discussant: Yvette Lind, Professor of Law at BI Norwegian Business School

*Taxation of cross border migrations - Re-evaluating the Allocation of Tax Collection of Immigrants Between Home Country and Host Country*

Presenter: Tamir Shanan, Dr in Law and Lecturer at the Haim Striks Faculty of Law at the College of Management, Israel

Discussant: Reuven Avi-Yonah, Irwin I. Cohn Professor of Law at Michigan Law School

#### 16.30 Session 6 – Taxation, Citizenship, and Democracy from a Comparative Lens

*The Boundaries and evidence of Citizenship in a Democratic States, Tax State, and Welfare State. A Case Study of Canada and China*

Presenter: Jinyan Li, Professor of Tax Law at Osgoode Hall Law School, York University

Discussant: Yvette Lind, Professor of Law at BI Norwegian Business School

*Taxation and Belonging: The History and Rhetoric of Tax, Full Citizenship, and Community Membership in the U.S.*

Presenter: Tessa Davis, Associate Professor at the School of Law, University of South Carolina

Discussant: Reuven Avi-Yonah, Irwin I. Cohn Professor of Law at Michigan Law School

#### 19.00 Dinner



Norwegian  
Business School



Den eneste handelshøyskolen i Norge  
med tre internasjonale akkrediteringer