

“How Countries Learn To Tax”

Complexity, Legal Transplants, and Legal Culture

25 February – 1 March 2019 @Snellius

The workshop reunited scholars from different disciplines (law, sociology, history, political science) and from all regions of the world to discuss the phenomenon of legal transplants or international norm diffusion in tax law. The tax system is considered to be of primordial importance in the development of a country's economy and institutional framework. Building a bridge between a government and its citizens, it is certainly a core aspect of “good governance”. However, it is also a sensitive political topic: What the appropriate policy of a country should be, is not only debated by politicians, citizens, academics, companies, lawyers and many more in the country itself, but also in peer countries or in international organizations. And often (whether it is by imposition, recommendation or copying “best practices”) rules that are in place in one country often get adopted by another country.

Therefore, in order to reach an in-depth understanding of a country's tax system it is necessary to not analyze what the law is, but also where it comes from, why it was adapted and what effects it potentially has on other countries. This workshop's goal was to discuss theories about legal transplants, to advance methodologies to study the phenomenon as well as debate about normative issues.

The overall participation was very active and the level of discussion high. We revisited the history of research into legal transplants and discussed perspectives from different disciplines on the topic. This led to many challenges of conventional wisdom on how transplants work. Very notable were also the intensive methodological conversations: We can certainly expect many more high quality comparative studies in the future. Many of the participants became inspired to new research questions and will further explore the topic, so that it was decided to reconvene in 2020 to discuss the progress made until then. Many also found partners for future collaboration on research projects and papers. Some of the researchers are already aiming at publishing papers in a special issue this year.

Legal transplants is by no means a settled topic: There is a myriad of unexplored aspects of the topic, cases of high relevance are abundant and wait to be researched empirically.

The workshop venue was excellent for the different working formats used by the participants: Most days involved a few presentations on work in progress by researchers, followed by discussions in the plenary (for which we made use of the possibility to change the setting of the room), brainstorming on the blackboards, as well as discussions in smaller groups. In between there was time to hold more informal discussions in the coffee corner or the cafeteria. We really liked the possibility to be together in one place during one week and engage so intensively in one topic, something that for most was a rather exceptional experience.

The organisation of this workshop has been sponsored by the Lorentz-NIAS Center; the Leiden University Fund/Dr. H.A. van Beuningen Fonds; and the GLOBTAXGOV European Research Council funded project (Grant agreement 758671).

Kim Brooks (Halifax, Canada)

Allison Christians (Montreal, Canada)

Tsilly Dagan (Ramat Gan, Israel)

Irma Mosquera (Leiden, Netherlands)

Kerrie Sadiq (Queensland, Australia)