

# Comparative Tax Law and Culture Conference

Prato, Italy

9-11 June 2009

In recent years there has been a revival of interest in comparative law. An interdisciplinary scholarship, sensitive to economic, cultural, political and historical perspectives has replaced the formalist and descriptive methodology that has dominated comparative law studies in the past. A somewhat similar development has occurred in recent decades in the study of tax law and policy. Here too interdisciplinary and critical scholarship that emphasizes cultural, political and historical perspectives has emerged. However, most of the critical tax scholarship written today is still confined to a national framework. While the revival of interest in comparative law has had important effect on various legal fields, such as corporate and constitutional law, the reemergence of comparative law as an important methodology has not yet had a substantial impact on the study of tax law.

This conference, which will be held at the Monash University Prato Center in Italy (<http://www.ita.monash.edu/>) on June 9-11, 2009 seeks to advance the study of comparative tax law in its cultural and social context. Some of the questions that will be discussed include: The influence of culture on tax legislation and case-law (for example the different application of the personal-business dichotomy in different countries or the effect of culture on different conceptions of residency or income); Transferring tax norms between cultures and societies; The relevance of traditional comparative law categories (such as the common-law/continental divide) to tax law; the relationship between transplanted tax law and economic and political development; path dependency and separate development in tax law; The effect of globalization on tax norms in different societies.

The conference is organized by the Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University in collaboration with the Tax Law and Policy Research Institute, Monash University. The organizers are Tsilly Dagan (Bar Ilan University), Rick Krever (Monash University), Assaf Likhovski (Tel Aviv University) and Yoram Margalioth (Tel Aviv University).