

Call for Papers

10 Years of the BEPS Action Plan

In November 2015, the OECD released its “BEPS Action Plan” that contains 15 recommendations to fight corporate tax avoidance and evasion. It triggered massive reforms in tax regulation worldwide. The actions range from increasing transparency and information exchange to stricter regulation of debt financing and passive income in low-tax countries.

More recently, the OECD started BEPS 2.0 that suggested OECD Pillar 1 (partial formula apportionment on a global scale) and a global minimum tax under Pillar 2.

Whether the new rules reduce base erosion and profit shifting is lively debated among scholars. At the same time, the bureaucratic cost may be massive.

Against this background, *FinanzArchiv / European Journal of Public Finance* is posting a call for papers for a special issue on “10 Years of the BEPS Action Plan”. Did the BEPS actions do their job? How to think about the BEPS 2.0 project, and which new challenges are created by the new rules? The editors are inviting the submission of original scientific contributions from economics, accounting and law. All research methods are welcome (e.g., archival, theoretical, experimental, and survey studies) and relevant topics include (but are not limited to):

- The effect of BEPS actions on the magnitude of corporate tax avoidance
- Evaluations of specific BEPS actions (e.g., earning stripping rules, information exchange, CFC rules)
- The real effects of BEPS regulation (e.g., investment, employment, market structure)
- The functioning of OECD Pillar 1 and Pillar 2 and their incentive effects
- Welfare and cost analyses of BEPS 2.0

The link for submissions using Editorial Express can be found at <https://tinyurl.com/335mh9fn>. Submissions to the special issue should reach us by 1 March 2025. Submitting authors should indicate that their paper is being submitted to the special issue “10 Years of the BEPS Action Plan”. The special issue is expected to appear in Winter 2025/26.

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