



CALL FOR PAPERS

Special Issue on Time for a Real Tax Reform- 2025

Guest Editors: Robin Boadway and José María Durán-Cabré

Tax systems play a fundamental role in the economies of countries, with tax burdens having reached their highest ever levels in the majority of developed countries. However, taxes often prove insufficient to finance the desired public spending, and persistent public deficits lead to an increasing public debt. Likewise, concerns about high inequality lead to questioning the redistributive role of current taxes and how it could be strengthened without detracting from productivity and growth. Moreover, in open economies, where digitization facilitates the mobility of capital and also an increasing share of labour, the effect of taxes on competitiveness cannot be overlooked. Taxes can also play a role as means towards a zero-carbon economy. In conclusion, there are many challenges facing tax systems and their effective reform.

These developments highlight the importance of carrying out careful empirical and theoretical analyses that shed light on tax reforms, and on how policymakers might best take advantage of them. The measurement of taxpayers' responses to taxes, including enforcement policies, should inform the optimal design of taxes.

We are pleased to announce the call for papers on "Time for a Real Tax Reform" for a special issue of [Hacienda Pública Española/Review of Public Economics](#). We encourage submissions of papers that attempt to measure the impact of different tax policies. Both empirical and theoretical papers are welcome. A non-exhaustive list of topics of interest includes:

- Behavioural responses of taxpayers to taxation
- Mobility of taxpayers
- Effect of new international agreements on multinational taxation
- Taxation and inequality
- Taxes and the transition towards a zero-carbon economy
- Impact of tax information sharing

[Hacienda Pública Española/Review of Public Economics](#) is the leading journal on Public Economics in Spain and this Special Issue edition will be under the supervision of Guest Editors Robin Boadway (Queen's University) and José María Durán-Cabré (Universitat de Barcelona). All submitted papers will be peer-reviewed following a high-quality and fast referee process. Its publication is planned for November 2025.

Submission instructions

Full papers should be in English and submitted electronically by November 30th, 2024 through the journal's page in Berkeley Electronic Press at <http://services.bepress.com/hpe>. Please, remember to select the option "Call for Papers" in the prompt for "Type of Submission".

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