



Yong Pung How
School of
Law



THE UNIVERSITY of EDINBURGH
Edinburgh Law School

Call for Papers: SMU – Edinburgh Environmental, Social, Governance and Taxation Conference

Date: 8 April 2024, 9am – 5pm (Singapore Time)

Location: SMU Yong Pung How School of Law, Singapore. 55 Armenian Street, Singapore 179943

This conference will discuss papers on the theme of environmental, social, governance and taxation. The environmental, social, and governance (“ESG”) imperative has increasingly come to the forefront of the public consciousness, as governments, businesses and individuals grow in their understanding of the urgent need for sustainability and social responsibility. While it is clear that taxation has a major role to play in the ESG conversation, it has not always been easy to place its role in the discussion. Some commentators favour treating it as a separate fourth category in an ESGT framework, while others recognise that tax considerations often feature when looking at E, S and G areas individually. As a prominent example, the issue of paying a fair amount of tax and not engaging in tax avoidance or evasion is commonly seen as a crucial indicator when assessing whether one is living up to one’s social obligations. Aside from whether ESG obligations can include obligations relating to tax like tax contributions and tax reporting, taxation can also be used as an effective means of incentivising compliance with other ESG standards, with carbon taxes and tax incentives for social causes being clear examples.

This conference on “Environmental, Social, Governance and Taxation” at the SMU Yong Pung How School of Law seeks to explore the potential of ESGT as a force for social good. Presentations in this conference will tackle one or more of three broad themes: a) analysing the application of ESG (potentially including taxation) in various areas of law; b) considering what tools (including tax tools) may be used to support ESG goals; and c) discussing whether the current ESG categorisation would benefit from reconceptualization (including the potential recognition of taxation as a separate “fourth category”).

The scope of this conference is broad and abstracts that consider both the tax and non-tax perspectives on ESG are welcomed. The conference convenors hope to publish selected conference papers in a special issue of a peer-reviewed, SCOPUS-indexed journal. Presenting at the conference does not guarantee acceptance by the journal and the usual peer review process will apply.

To attend the conference, please submit a 300-word abstract to Vincent Ooi (vincentooi@smu.edu.sg) and Amy Lawton (Amy.Lawton@ed.ac.uk) by **Monday 5th February**.

Outcomes will be communicated by mid-February 2024 and invited presenters will be asked to submit the slides which they wish to use at the conference (if any) by Monday 1st April. The final drafts of the papers (around 8,000 to 12,000 words) should be submitted after the Conference, by **Friday 31st May** so that the usual peer review process can commence.

The organisers may be in a position to assist invited presenters travelling from abroad with some of their costs of attending the conference. Such assistance will be confirmed at a later date. Please include a brief note in your submission if you wish to be considered for such potential funding.