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Picture by Rosângela Fidelis

TAXATION IN THE GLOBALIZED WORLD

Using the complexity theory toolbox

Prof. André Folloni

Pontifical Catholic University of Parana (PUCPR)

(PICTURE WILL BE ADDED HERE (SIZE: 5 LINES MAXIMUM)) André Folloni *is a Full Professor and the Law School Dean of the Pontifical Catholic University of Parana, Brazil. He worked for 20 years as a tax lawyer and business consultant and is currently a professor fully dedicated to scientific research and University management. Folloni has worked, published, and taught on Tax Law, complexity theory, and development theory.*

This panel aims to discuss the issues involving taxation in a global economy in which business models are transnational enabling highly digitalized companies and platforms to do business across physical national borders, diminishing the effectiveness of traditional nation-state controls. This is an evidence that the world economy and the taxation of companies are becoming more complex suggesting that the study of complexity theory may offer a powerful toolbox to address the challenges and opportunities posed by global economic flows. Self-organization, emergence, non-linearity, network theory, agents and adaptation, and related epistemic concepts such as uncertainty, variety, feedback, fuzzy logic, multidisciplinary and

others should be especially useful to the understanding of global economy taxation. However, the national economic and legal systems are also crucial elements of this organization, and the interrelations between national, international and supranational regulatory levels are of great importance. This panel welcomes presentations about the multiple aspects of taxation in its three dimensions, national, international and supranational, in any disciplinary field (economical, legal, sociological, political etc.) or multidisciplinary level, that deal with complex issues with innovative approaches and methods.