



The University of Belgrade Faculty of Law and the Serbian Fiscal Society

## CONFERENCE

## TAX ASPECTS OF THE BRAIN DRAIN

## 11 OCTOBER 2019

In the last several decades many European countries have been suffering from not only a demographic decline, but also an acute brain drain. Furthermore, many of these societies have been unable to rely on immigration to replace the population and talent loss. While other jurisdictions globally have been facing the issue of the brain drain for some time, it is in Europe that we see it combined with the demographic decline and the ageing of the population. Such profound changes in the very fabric of these societies are bound to have serious consequences in the not so distant future. Surprisingly, we see little if any academic attention given to their tax aspects, something which our conference wishes to remedy. How to account for the enormous losses in public funding in states of origin and significant gains without any investment in states of destination (wherein one society invests in the development and education of a talented individual, while a different one uses his or her talent), how to draft policy to take into account the potential return of those who have left their respective countries once they become pensioners, or can tax measures (incentives) stem or even slow the brain drain tide are just some of the question which immediately come to mind when contemplating on the tax aspects of the brain drain.

A one-day academic conference whose organizing committee is made up of Prof. Dr. Ana Paula Dourado from the University of Lisbon, Prof. Dr. Yariv Brauner from the University of Florida(Levin), Prof. Dr. Andres Baez Moren from Carlos III University Madrid and Prof. Dr. Dejan Popović, Prof. Dr. Gordana Ilić-Popov and Doc. Dr. Svetislav Kostić from the University of Belgrade will be a platform to present challenging research papers whose topics fall within the broad subject of the tax aspects of the brain drain.

Subject to a double blind peer-review papers presented at the conference will be published in the Belgrade Law Review – Annals of the Faculty of Law in Belgrade, an academic journal with a century old tradition.

Interested researches are invited to submit their topic supported by an up to 500 words abstract by 6 May 2019 to Doc. Dr. Svetislav Kostić at the following address: <a href="mailto:skostic@ius.bg.ac.rs">skostic@ius.bg.ac.rs</a>. The decision on whether the paper has been accepted for the conference will be provided to the applicants by 27 May 2019. Those accepted should submit their papers whose length should be between 12.000 and 15.000 words by 28 September 2019. Submission is made to the same address: <a href="mailto:skostic@ius.bg.ac.rs">skostic@ius.bg.ac.rs</a>.

The travel and accommodation costs for authors whose papers have been selected will be covered by the organizers of the conference.