

Foreword to Special Issue on Fair Taxation and Corporate Social Responsibility

This Special Issue of UCPH Fiscal Relations Law Journal is devoted to the topic on Fair Taxation and Corporate Social Responsibility (CSR), which is an important topic to discuss both at national and international levels, as it affects the states, the society, the world and all taxpayers, including multinational companies. The economic impact and repercussions of the Covid-19 pandemic forcing states to enact large stimulus packages and even bailout programs have entailed an even greater focus on domestic as well as multinational companies' tax payment and policies.

Given the fast and ongoing development in globalization, digitization, technology, tax avoidance etc., questions concerning tax matters need to be discussed in new innovative ways in order to – hopefully – result in new solutions to world-wide problems within the field of corporate and international taxation.

Thus, we are pleased to have the opportunity to give everybody open access to all the knowledge disseminated first at the one-day conference on 4 October 2018 in Copenhagen, and then in the anthology published by Ex Tuto Publishing on 27 November 2019. The first paper of this Special Issue on Fair Taxation and CSR contains the conference report, where a thorough description is made of the interesting discussions that took place at the conference. We wish to thank all the speakers, moderators and the participants for contributing to the conference and for making it a memorable day.

Our warmest thanks to all of the authors, who have made great contributions to the anthology, which are now available in this Special Issue on Fair Taxation and CSR. We hope that the readers will enjoy the articles as much as we have, and we hope that the articles will further inspire to more ideas, discussions and reflections within this research area.

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Kind regards

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