

International Journal of Cooperative Law

Thematic Issue: Cooperatives and contemporary issues in tax law and policy.

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In most countries, cooperatives enjoy their own tax regime or special taxation parameters apply to them (Alguacil, 2003). This attention might be justified to compensate them for the impact of other constraints (see for example CJUE, C-78/08, 8 Sept. 2011, *Paint Graphos*), or to promote the creation of cooperatives and to motivate investment in them (Otero and Moya, 2020). Cooperatives are complex and their legal frameworks vary considerably from country to country (Rodriguez Musa, et. al, 2016). This makes research on their taxation treatment difficult and results for different countries are likely to diverge.

In a globalized world, cooperatives represent an alternative approach to economic, social and political challenges (Cracogna, Fici and Henry, 2013). An undertaking that uses the cooperative form will also be involved in the promotion of social activities and the development of local economies (Lara Gómez, 2018). These activities provide further justification for the special taxation treatment of cooperatives.

When compared to the tax treatment of other enterprises, special tax exemptions or reductions for cooperatives might be regarded as a preference that infringes competition law. For example, in the European Union some tax incentives for cooperatives have been classified as state aid (Aguilar, 2016). On the other hand, these tax incentives are justified by the limitations on the cooperative's legal and economic regime when operating according to the cooperative principles of the International Co-operative Alliance (ICA) (Aguilar Rubio, 2016).

In some countries, the special tax regime for cooperatives is advantageous. In other countries, such as Spain, the tax regime is no longer advantageous for cooperatives, despite recent income tax reforms. (Montero Simó, 2016).

The aim of this Special Issue of the IJCL is to improve our knowledge about the taxation of cooperatives in different countries around the world. From a comparative law perspective, questions might include: Where there is no specific tax regime for cooperatives, what tax regime applies? What are the limits of specific tax treatment or incentives for cooperatives? Why should cooperatives have a specific tax regime that mirrors their special characteristics?

We invite authors to submit not only tax law papers, but also papers on tax policy, public economy and on accounting related to tax law. Recommended topics are:

- Taxation of cooperatives from international and national perspectives
- Comparative tax law as it relates to cooperatives
- Cooperative taxation in various countries, with a focus on income tax and value added tax (VAT) but not excluding other taxation issues.
- Comparative explanations of the taxation of cooperatives.
- Other concepts related to the taxation of cooperatives.

Submission Requirements

- Language: English
- Length: No limit specified
- Submitted File Format: Word Document
- Submitted File Name: “SURNAME, FIRST NAME – TITLE OF CONTRIBUTION”

Tentative schedule

- Deadline for or proposals (abstracts): December 2020
- Deadline for Final paper submission: March 2021
- The Special Issue will be published in November 2021

Submissions

Submissions should be sent to the special issue assistant, not to manuscript central: Andrea Rey-Martí (andrea.rey@uv.es)

Coordinator

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Advisory Board

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