

Reflections on Legal Tax Research and Opportunities for Interdisciplinary Collaboration

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Abstract

The presentation is designed to ignite discussions and foster ideas on enhancing collaboration between legal scholars and economists. It will present an overview of the common research questions that legal researchers typically engage in, their distinctive methods, objectives, and the audiences they target, highlighted with examples from the work of Skar and colleagues within the tax law community at the Faculty of Law. The purpose of this is to showcase the standard expertise of legal scholars, which could be beneficial to consider when thinking about research collaborations with lawyers.

Furthermore, the session will discuss policy-oriented legal research strategies that aim to influence the legislative process, addressing the roles, challenges, and methodological hurdles legal researchers face. It may be in policy-related issues that the greatest opportunities for collaboration between legal scholars and economists lie, as the legal method has its limitations here. However, the challenge is to find good approaches and research questions that allow both disciplines to contribute scientific insights.