



Invitation to the 10th EANOVAT PhD Seminar on Value Added Tax and other indirect taxes 3 July 2025 UCLouvain (Brussels, Belgium)



We would like to invite you to the international PhD seminar on Value Added Tax and other indirect taxes which will be held at UCLouvain (Brussels, Belgium) on 3 July 2025.

Background

Research in indirect taxes, in particular VAT (in some countries known as the goods and services tax (GST)) is still somewhat underdeveloped. Yet, its revenue-raising potential and its economy-friendly structure means that growing attention has been devoted to VAT/GST by national governments, EU institutions, and international organizations.

There is therefore a duty that rest upon the academic community to foster research in VAT/GST and other indirect taxes. Even though there have been a growing number of initiatives focused on VAT/GST in recent years, there is still a need to create the opportunities for early career researchers to meet and exchange views on their research topic within an informal atmosphere.

The aim of the EANOVAT *PhD Seminar Series on Indirect Tax* is therefore to address the existing gap, and to create an arena for PhD Candidates to meet other researchers in indirect taxes, and exchange experiences with both their peers and senior academics working in this area. Our main focus is upon researchers working in Europe, in VAT, and from a legal perspective. However, we are open to interdisciplinary approaches, to participants from other regions of the world, and to discussing research that focuses on indirect taxes other than VAT (e.g. in excises or customs duties).

This initiative has been designed as a recurring event. The first edition was held in April 2013 at Lund University (Sweden). It was followed by seminars at UCLouvain (Belgium), at Durham University (UK), at Münster University (Germany), at University of Leeds (UK), and at the Erasmus University Rotterdam (the Netherlands). Feedback and comments at those events were extremely positive, and we are therefore happy to announce the 10th edition of this initiative.

Time, place and costs

The PhD Seminar will take place on Thursday 3 July, 2025 between 9:00 and 16:30 at UCLouvain (Brussels campus).

The seminar, and accommodation, will be free of charge. Participants should cover the own travel expenses. Under specific circumstances, it is possible to apply for a travel subsidy. Please indicate whether you will need to apply for a subsidy when applying for the seminar. More specific information will be provided in due time. We invite you to consult our web-page <u>www.eanovat.org</u>.

The day before the PhD Seminar, on Wednesday 2 July, 2025, we will organize an academic conference on the topic: <u>*« Tax obstacles to mobility of workers and small businesses within the EU : current issues and possible solutions" ».* This conference will be held in Brussels. You are also invited to take part also in this conference, free of cost, and the dinner the day before the PhD Seminar.</u>

More details will be provided in due time.

Applications

In order to have a lively and intense discussion of research projects, we can admit only a limited number of participants, up to 15 PhD students. The intention is that up to six candidates will briefly present their research, focusing on key research issues they have identified and which they would like to discuss. All participants are then welcome to participate actively in the debate.

All candidates writing a thesis in VAT or other indirect taxes are welcome. Candidates are asked send application to Prof. Marie Lamensch to an (marie.lamensch@uclouvain.be), Prof. Edoardo Traversa (edoardo.traversa@uclouvain.be), and Tadeusz Bukowski (tadeusz.bukowski@uclouvain.be) on 14 April 2025 at the latest (later applications will also be considered, but only if the maximum number of participants is not reached).

The application should contain the following information:

- A CV with contact details, supervisors' name and University connection;
- A brief (maximum 5 pages) description of the research project;
- Information on **stage** in which the candidate is in (when did you start and when are you scheduled to have your *viva* / public defence);
- Whether you would also like to do a **presentation** and have an in-depth discussion of your research project; and
- Whether you intend to participate in the **Academic Conference** on 2 July 2025 in Brussels (more information to follow).

You are welcome to participate in the seminar even if you have just started your PhD research and feel it is too early to discuss your research in depth. If the number of applicants wishing to presenting their research exceeds the available presentation spaces, the selection of presenters will be at our discretion based on defined criteria, such as the stage of their research (those coming towards the end of their studies have a priority) and the topic of the research (if possible we will try to have presentations that can be grouped together based on, for example, the fact that they deal with the same theme or raise similar issues).

We are looking forward to seeing you in Belgium! Please do forward this invitation to candidates or professors that may be interested.

Marie Lamensch, Professor of Tax Law (UCLouvain)
Edoardo Traversa, Professor of Tax Law (UC Louvain)
Rita de la Feria, Professor of Tax Law (Leeds University)
Joachim Englisch, Professor of Tax Law (Muenster University)
Madeleine Merkx, Professor of Tax Law (Erasmus University Rotterdam)
Tina Ehrke-Rabel, Professor of Tax Law (University of Graz)