

**Invitation to the 11th EANO VAT PhD Seminar
on Value Added Tax and other indirect taxes,
12-13 November 2026
Universitas Mercatorum (Rome, Italy)**



We are pleased to invite doctoral students researching on indirect taxation to the 11th international PhD seminar on Value Added Tax and other indirect taxes which will be held at Universitas Mercatorum (Rome, Italy) on 12-13 November 2026.

Background

Research on VAT (also known as the goods and services tax (GST)) and other forms of indirect taxation is still underdeveloped, notwithstanding its increasing importance in recent years. Yet it is one of the most significant sources of public revenue in many jurisdictions, and it surely plays an important role in modern tax systems and in the functioning of the internal as well as the international market. For these reasons, recently the attention of national governments, EU institutions, and international organizations is particularly devoted to VAT/GST.

It is therefore necessary an academic reflection and comprehensive research on VAT/GST and other indirect taxes. The aim of the EANO VAT *PhD Seminar Series on Indirect Tax* is to provide a forum for professors and doctoral students to present their work, to discuss emerging issues and engage in an open exchange of ideas, giving the opportunity 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 from European Law Schools, who are studying VAT, from a legal perspective. However, we are open to interdisciplinary approaches, to participants from other regions of the world, and to discuss 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), and last year at the UCLouvain (Belgium) again. As the feedback and comments at those events were extremely positive, we are now thrilled to announce the 11th edition of this initiative.

Time, place and costs

The PhD Seminar will take place on Friday 13 November 2026 between 9:00 and 16:30 at Universitas Mercatorum (Piazza Mattei, 10, 00186, Rome).

The seminar, and accommodation, will be free of charge. Participants should cover their 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 www.eanovat.org.

The day before the PhD Seminar, on Thursday 12 November 2026, we will organize an academic conference on the topic: **«VAT and the principle of proportionality»**. This conference will be held in Rome. You are also invited to take part in this conference, free of cost, and the dinner right after the conference.

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 to send an application to Prof. Caterina Corrado Oliva (caterina.corradooliva@unimercatorum.it) and Prof. Edoardo Traversa (edoardo.traversa@uclouvain.be) by 15 July 2026 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 12 November 2026, in Rome (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 Italy! Please do forward this invitation to candidates or professors that may be interested.

Caterina Corrado Oliva, Professor of Tax Law (Mercatorum University)

Rita de la Feria, Professor of Tax Law (Leeds University)

Joachim Englisch, Professor of Tax Law (Muenster University)

Marie Lamensch, Professor of Tax Law (UCLouvain)

Madeleine Merckx, Professor of Tax Law (Erasmus University Rotterdam)

Tina Ehrke-Rabel, Professor of Tax Law (University of Graz)

Edoardo Traversa, Professor of Tax Law (UC Louvain)