



LUND UNIVERSITY
School of Economics and Management



Invitation to the *3rd PhD Seminar Indirect Taxes*

13 May 2015, Durham (UK)

We would like to invite you to the 3rd International PhD seminar on Value Added Tax and other indirect taxes which this year will be held at Durham University, in Durham (UK) on 13 May 2015.

Background

Research in indirect taxes, in particular the value added tax (VAT) or goods and services tax (GST), is still under-developed. However, due to its revenue-raising potential and its economy-friendly structure, growing attention has been devoted to VAT/GST by national governments and even international organisations. Due to the long-standing and still ongoing harmonisation of indirect taxation, the European institutions have been carrying out an intense legislative and judicial activity in this area for many years. The OECD, too, has only recently begun to devote more attention to this topic.

It is therefore the duty of the academic community to foster research in VAT/GST and other indirect taxes. As we perceive it, even though there have been a growing number of initiatives focused on VAT/GST in recent years, there is a need to create opportunities for researchers, in particular early in their career, to meet and exchange views on their research topic in an informal atmosphere.

This initiative aims therefore at remedying this situation. We intend to create an arena for PhD Candidates, to meet other researchers in indirect taxes and exchange experiences with their peers and with academics renowned for their expertise in this area. We are aiming primarily at European researchers in VAT from a legal prospective. However, we are open to participants from other regions of the world or whose research focuses on indirect taxes other than VAT (e.g. in excises or customs duties). The idea is that you will have a chance to interact with your peers and with the organisers, discussing issues arising from your research.

This initiative has been designed as a recurring event. The first two editions held on April 29-30, 2013 at Lund University (Sweden), and May 6-7, 2014 at *Université Catholique de Louvain* (Belgium). Feedback and comments were extremely positive and we are happy to announce the third edition of the initiative.

Time, place and costs

The third edition of the PhD Seminar will take place on **13 May 2014** between 9:30 and 17:00 at Durham University Law School, in Durham, UK. The Law School is located at approximately 30 minutes by train from Newcastle Airport.

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.

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 6 candidates will briefly present their research, focussing 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 Rita de la Feria (rita.delaferia@durham.ac.uk) or Parintira Tanawong (parintira.tanawong@durham.ac.uk) on **1 March 2015** at the latest. 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?);
- **Motivation** for participation in the seminar and whether you would like to see any particular topic raised for discussion it. This could be a particular topic or concept (e.g. neutrality principle, economic activities) or problem (e.g. comparative legal perspective, interpretation of EU law);
- Whether you would also like to do a **presentation** and have an in-depth discussion of your research project; and
- Whether you want to participate in the **Academic Seminar: Ensuring VAT Neutrality: Fraud, Avoidance and Planning**, on 12 May 2015 (see more details below)

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 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).

Invitation to Conference

Ensuring VAT Neutrality: Fraud, Avoidance, and Planning

12 May 2015, Durham (UK)

The day before the PhD Seminar, we will organise an academic conference on the topic: *Ensuring VAT Neutrality: Fraud, Avoidance, and Planning*. You are also invited to take part also in this conference and the dinner the day before the PhD Seminar.

More details on this event will be provided in due course.

We are looking forward to receiving your applications, and welcoming you in Durham!

Durham/Louvain-la-Neuve/Lund/Münster, 18 November 2014.

Professor Rita de la Feria (Durham University)

Professor Joachim Englisch (Münster University)

Associate Professor Oskar Henkow (Lund University)

Professor Edoardo Traversa (Université Catholique de Louvain)

Professor Ben Terra (Lund University)



LUND UNIVERSITY
School of Economics and Management



WESTFÄLISCHE
WILHELMS-UNIVERSITÄT
MÜNSTER