



Invitation to the *4th PhD Seminar Indirect Taxes*

7th May 2016, Münster (Germany)

We would like to invite you to the 4th International PhD seminar on Value Added Tax and other indirect taxes which this year will be held at Münster University, in Münster (Germany) on Saturday 7th May 2015.

Background

Research in indirect taxes, in particular the value added tax (VAT, in some countries known as the goods and services tax (GST)) is still not very 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 organizations. Due to the long-standing and still ongoing harmonization 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 devoted more attention to this topic in recent years; just a few weeks ago, the full version of the International VAT/GST Guidelines has been endorsed by more than 100 jurisdictions at the Third Meeting of the OECD Global Forum on VAT.

It is therefore a rewarding 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 an ongoing 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 seeks to address these challenges. 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 three editions were held on April 29-30, 2013 at Lund University (Sweden), May 6-7, 2014 at *Université Catholique de Louvain* (Belgium), and May 12-13 at *Durham University* (UK). Feedback and comments were extremely positive and we are happy to announce the fourth edition of the initiative.

Time, place and costs

The fourth edition of the PhD Seminar will take place on Saturday **7th May 2016** between 9:30 and 17:00 at the Law Faculty of the University of Münster, in Münster, Germany. The Faculty is located in the heart of the city, which in turn has a direct train connection to Düsseldorf Airport (approx. 90 minutes train ride).

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, 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 Joachim Englisch (Joachim.englisch@uni-muenster.de) and Rebecca Brinkmann (rbrinkma@uni-muenster.de) by **1 March 2016** 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;
- 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 Conference: Enhancing the Destination Principle in B2C trade** on 6th 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

Enhancing the Destination Principle in VAT

6th May 2016, Düsseldorf (Germany)

The day before the PhD Seminar, we will organise an academic conference on the topic: *Enhancing the Destination Principle in VAT*. This conference will focus, inter alia, on the current performance and planned extension of the Mini One Stop Shop (MOSS), the exemption for the importation small consignment stock, and taxation of intermediaries. The conference will be held in Düsseldorf, the state capital that is directly connected to Münster via train. You are 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 Münster!

Münster/Leeds/Louvain-la-Neuve/Lund, 4th December 2015

Professor Joachim Englisch (Münster University)

Professor Rita de la Feria (University of Leeds)

Associate Professor Oskar Henkow (Lund University)

Professor Edoardo Traversa (Université Catholique de Louvain)

Professor Ben Terra (Lund University)

