



## **Summary of the annual report 2022**

**(unofficial translation)**



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# 1. The functioning of Antwerp Tax Academy

## 1.1. Background

The interfaculty institute for tax science 'Antwerp Tax Academy' (ATA) was founded on 20 November 2012 and is a collaboration between the faculties of Law, Arts & Philosophy, Sciences (Department of Mathematics Computer Science), Business and Economics, Social Sciences, the Institute for Development Policy and Management and Antwerp Management School.

The social purpose of Antwerp Tax Academy consists in promoting, facilitating and conducting multidisciplinary fundamental and applied scientific research.

The development of the modern social welfare state, as it has taken place since the last century, has led to an increasing questioning of the government. Besides fulfilling classic governmental tasks (law and order, defence and justice), the government also actively intervenes in redistributing wealth for reasons of basic social justice. Numerous transfer mechanisms in the form of taxes and social security contributions are evidence of this. However, the government also casts itself as a provider of all kinds of public services, such as in the health sector, in education, in the transport sector (public transport, road infrastructure), in cultural and sports infrastructure, etc. The realisation of all these tasks requires huge budgetary efforts in which taxes play a central role (financial function).

However, along with the expanded government function, the one-dimensional view of the role of taxes has also evolved. Besides a purely financial function, taxes are also used as a policy instrument (regulatory function). Tax instruments are then used to encourage (e.g. investment, saving, employment) or discourage (e.g. environmental pollution, delocalisation of companies) a particular behaviour of taxpayers.

The study of taxes therefore has very different dimensions. Questions such as "when to raise taxes?" and "what taxes to raise?", belong to the doctrine of public finance.

Questions such as "how to establish and collect taxes?" and "what safeguards to grant to the taxing authority and taxpayers, respectively?" are included in the science of law.

But other disciplines such as psychology, ethics, history, economics, computer science and sociology are also interested in tax. Especially the non-financial functions of taxes arouse this interest.

In sum, this multifocal approach to taxation constitutes tax science, which can be helpful in understanding the tax knowledge and policy questions facing contemporary society.

The globalisation of economic traffic, an increasing mobility of companies and persons with the related problems of migration and integration of population groups, the multi-layering of social structures as a result of, among others, the development and deepening of (existing) (supra)national structures (e.g. the European Union, the federalisation of national state structures), the solidarity between states, population groups and individuals within these changed structures, are only a few of the many challenges and evolutions tax science has to deal with.

Antwerp Tax Academy aims to provide an interfaculty research platform to consolidate and further develop tax research efforts from a multidisciplinary perspective.



First and foremost, it wants to provide a meeting place for academics connected to the University of Antwerp to better align their tax research and sharpen its multifocal dimension. It also aims to provide a lever to (further) develop collaboration with other domestic and foreign tax research institutes. Finally, it wants to provide a forum for consultation and cooperation with policymakers and for valorisation and dissemination (through lectures and training programmes) of the research results achieved.

The interfaculty institute is currently administratively anchored in the Faculty of Law.

## 1.2. Targets

Antwerp Tax Academy, as a multidisciplinary and interfaculty institute for tax studies, has the following objectives:

- to make a contribution to tax science and thus to society through fundamental and applied scientific research, academic education and scientific services in the field of taxation in the broad sense;
- giving greater visibility, in an organised and combined manner, to the efforts already made by the various research groups, faculties, departments and staff in the field of taxation in terms of research, training and service provision;
- ensure clear external recognition, both internationally and nationally, of the tax expertise and capabilities present at the University of Antwerp and the Antwerp Management School;
- mobilise and strengthen the existing potential of researchers and expertise to form a sufficient critical mass for the University of Antwerp and Antwerp Management School to participate fully in major international and national research programmes;
- providing an independent, open and pluralistic academic platform where also scholars from outside the University of Antwerp and the Antwerp Management School can engage in multidisciplinary tax research;
- providing a clear institutional academic point of contact for outsiders (individual researchers as well as research institutions) looking for research, training or services; developing and supporting specific training initiatives in the tax field;
- maintaining and activating an open and philosophically pluralistic platform for cooperation between the academic environment (universities, university colleges) and society (governments, companies, interest groups, etc.).

## 1.3. Research lines

Until last year, Antwerp Tax Academy focused on five lines of research. In 2015, the fourth and fifth research lines were added to the three original research lines (see section 1.3.4 and section 1.3.5). During 2018, research line 2 'Taxation as a tool to promote entrepreneurship' was updated and transformed into research line 'Entrepreneurship in the 21<sup>st</sup> century and new technologies: tax opportunities and challenges' (see section 1.3.2). In autumn 2022, the content of the second research line was updated and the fifth research line 'Tax (law) comparative research' was deleted. The intention is to include Sustainability as a focus area in the second line of research. Its title was adapted: 'Taxation of companies in the 21<sup>st</sup> century: opportunities and challenges of digitalisation and sustainability'.

The fifth research line 'Tax (law) comparative research' is deleted because it is a research method rather than a research object. The intention is to apply the (law) comparative method in every research line. Publications previously included under research line five were placed under item 6 (other research) which has been renumbered as item 5.

### **1.3.1. The ability-to-pay principle as a 'leitmotiv' for the reform of personal income tax in an active welfare state**

In reforming the income tax law in 1962, the legislator clearly wanted to take into account the taxpayer's ability to pay. This ambition was especially central to the elaboration of the personal income tax. Indeed, this tax has since then been levied on global income, regardless of its nature, and the cumulative taxation of spouses' income was generalised.

The legislator started from the idea that equitable burden-sharing could not be properly achieved if only the individual's tax capacity was taken into account. The family was seen as an economic unit, and therefore, to assess taxpayers' ability to pay, the composition of their family was taken into account. This manifested itself, among other things, in the increase of the tax-free minimum and a progressive reduction based on the number of dependent family members. The aforementioned principle also justified the introduction of progressive personal income tax rates. However, care was taken to ensure that this progression was not so high that it would lead to a levelling of incomes rather than a fair adjustment of the tax burden to actual means of support. The fact that personal income tax is basically levied on a net basis also reflects the carrying capacity principle.

Over the years, however, the Income Tax Code has been amended many times, with the result that little has come of the original intention of developing a simple tax, and respect for the ability-to-pay principle has become less and less evident.

This justifies the question whether our current system in globo still complies with the constitutionally guaranteed principle of equality, of which the ability-to-pay principle can be seen as an offshoot. The heavy tax burden on earned income compared to the tax burden on other income is a textbook example of this. For years, the tax burden on wage earners in Belgium has been among the highest in the world despite numerous policy measures to remedy it.

Furthermore, the various amendments to the Income Tax Code since 1962 have meant that Belgian income taxes have become hopelessly opaque and complicated, raising the question of what basic options currently govern income taxes.

Taxpayers find it increasingly difficult to fathom the logic of the system; they are confronted with numerous rapidly changing, difficult-to-understand tax rules whose coherence and logic are often far from obvious.

As a result, taxpayers risk becoming increasingly alienated from the tax regime to which they are subjected. One consequence is that they are less and less able to understand the usefulness of the considerable financial effort expected of them every year.

Personal income tax today exhibits fundamental imbalances that call for more thorough reform. For a sound reform to have sufficient (social) support, a thorough debate based on interdisciplinary fundamental research is required beforehand. Among other things, the question must be asked again whether the original basic options regarding personal income tax (i.e. a simple, efficient and fair tax based on ability to pay) can still be considered valid. If the ability-to-pay principle is no longer considered an accepted starting point, the question then arises according to which principle(s) personal income tax should be shaped. If, on the other hand, the ability-to-pay principle is still accepted, the question arises whether ability to pay should be assessed on an individual basis (per taxpayer) or taking into account



forms of cohabitation, whether legally structured or not (e.g. *de facto* cohabitation, legal cohabitation, marriage, etc.). Furthermore, the question arises whether the ability-to-pay principle can justify the fact that different types of income are taxed so differently in personal income tax. To this end, compare, for example, the tax on movable income and certain immovable income with the tax burden on earned income.

Is the determination of ability to pay limited to the "ability to pay" drawn from income (regardless of its origin: employment or property), or should taxpayers' entire property also be taken into account, even if it does not generate income? In addition to income and/or assets, should other factors (e.g. linking carrying capacity to cognitive ability, etc.) possibly be taken into account when determining carrying capacity?

### **1.3.2. 'Taxation of companies in the 21<sup>st</sup> century: opportunities and challenges of digitalisation and sustainability'**

New technologies and digitalisation are having a fundamental impact on our society. This evolution brings both tax opportunities and challenges.

On the one hand, new technologies (data mining, blockchain, internet of things, etc.) offer opportunities for tax administration in terms of efficiency, as a means for better enforcement of tax obligations. For companies, this increased efficiency can contribute to increased trust in a well-organised government, reduced administrative burden, increased transparency and improved 'compliance'. However, privacy considerations and, more generally, the legal protection of the taxpayer should also be taken into account.

On the other hand, digitalisation leads to a new economic reality (e.g. new forms of work and new business models), which current regulations do not sufficiently take into account. It is important that even within this new economic reality, companies pay a fair tax contribution according to where value is created.

Furthermore, digitalisation offers new risks of aggressive tax planning and competition between member states to attract investment. Belgium does not escape this either and, as a small, open economy, effectively participates in this fierce competition.

The regulatory framework has to be adapted to this evolution, to continue to meet the requirements of equality, capacity and efficiency. This poses a challenge as value creation in the digital economy is less linked to physical presence, but more to intangible assets specific to digitalisation (intellectual property rights, artificial intelligence).

The adaptation of international, European and Belgian corporate taxation to these global developments is the focus of this line of research.

### **1.3.3. Fiscal federalism**

Under the pressure of various crises since the beginning of the 21<sup>st</sup> century, such as the property crisis and the subsequent financial and economic crisis, the Corona pandemic and the Ukraine crisis, there seems to be an increased need in the European Union, and more specifically in the Eurozone, for further fiscal and budgetary integration. This observation warrants questions about whether or not the member

states should "transfer" "fiscal" sovereignty in favour of the European Union and the Eurozone, respectively.

Should the strengthening of economic and monetary union within the European Union, and more specifically within the eurozone, effectively lead to a greater say at European level in the exercise by member states of their own fiscal powers? If so, to what extent is one prepared to allow this further participation from Europe, and how does all this relate to the so-called subsidiarity principle?

Does a monetary union also presuppose that (eventually) the national fiscal sovereignty itself of the member states must be touched more and that outright European taxes must be introduced?

Finally, the trend towards more regional autonomy within EU member states raises questions about the possibilities and limits of parcelling out tax competences across multiple levels of government and about the way in which administrative consolidation processes can be handled in the most optimal fiscal way.

#### **1.3.4. The tax status of private assets**

The fourth line of research focuses on multidisciplinary research (legal, sociological, economic and ethical) on the fiscal aspects of private wealth seen from the owner's perspective.

On the one hand, the research focuses on the tax status of private wealth during life. In doing so, the research focuses primarily on the tax consequences of acquiring wealth. It also focuses on the tax treatment of the management and ownership of wealth.

On the other hand, the study focuses on the tax treatment of the transfer of wealth and on the relationship between wealth transfer taxes and any estate taxes. The tax regime of wealth transfer, often reflects the tax legislator's own particular view of traditional concepts such as family and wealth. Thus, the tax legislator encourages family formation through numerous techniques (categories of heirs, equivalences, exemptions and deductions). Examples include the tax status of partnerships or the tax treatment of care relationships. Via exemptions and deductions on the transfer of certain assets, the tax legislator also influences the way in which assets are composed. One example is the tax treatment of family enterprises, but equally the exemption on the inheritance of the family home.

### **1.4. Supporting faculties and institutions**

Antwerp Tax Academy is supported by the faculties and institutions listed below:

#### **Faculty of Law:**

- Research group Business and Law
- Research group Government and Law
- Person and Property research group
- Research group Law Enforcement
- Law and Development research group

#### **Faculty of Business and Economics:**

- Department of Accountancy and Finance

- Department of General Economics
- Department of Marketing
- Department of Engineering Management

#### **Faculty of Arts and Philosophy:**

- Centre for Ethics (Department of Philosophy)
- CLiPS (Computational Linguistics & Psycholinguistics)
- Department of Translators and Interpreters
- Department of History

#### **Faculty of Social Sciences:**

- Centre for Social Policy Herman Deleeck

#### **Faculty of Science:**

- Department of Mathematics and Computer Science
- Database Systems Development Research Group (ADReM Data Lab)

#### **Institute for Development Policy and Management (IOB)**

#### **Antwerp Management School**

## **1.5. Institutions**

### **1.5.1. Management Committee**

The following is an overview of the members of the management committee of Antwerp Tax Academy:

Barbaix Renate, Faculty of Law

Bruno Blondé, Faculty of Arts and Philosophy, History Department

Brosens Linda, Faculty of Law

Calders Toon, Faculty of Science, Department of Mathematics and Computer Science

Cantillon Bea, Faculty of Social Sciences - Centre for Social Policy

Cassimon Danny, Institute for Development Policy

Damen Sven, Department of Accountancy and Finance

De Borger Bruno, Faculty of Business and Economics

De Ceuster Marc, Faculty of Business Administration and Economics and Antwerp Management School

De Haes Steven, Antwerp Management School

De Raedt Sylvie, Research manager DigiTax

Deloof Marc, Faculty of Business and Economics and Antwerp Management School

Dister Wouter, Faculty of Law

Jorissen Ann, Faculty of Business and Economics and Antwerp Management School

Lemmens Willem, Faculty of Arts and Philosophy, Centre for Ethics

Martens David, Faculty of Business Administration and Economics - OG Applied Data Mining

Pauwels Karl, Faculty of Law  
Peeters Bruno, Faculty of Law - president Antwerp Tax Academy  
Plets Nicole, Faculty of Law  
Rivière Inès, Faculty of Law  
Rozie Joëlle, Faculty of Law  
Smet Rik, Faculty of Law  
Vandenhole Wouter, Faculty of Law - Research Group Law and Development  
Van de Vijver Anne, Faculty of Law  
Vanderhallen Miet, Faculty of Law  
Van Dooren Eric, Faculty of Law  
Van Liedekerke Luc, Faculty of Arts and Philosophy, Centre for Ethics, Dep. Management  
Van Vaerenbergh Leona, Faculty of Arts and Philosophy  
Verbist Gerlinde, Faculty of Social Sciences - Centre for Social Policy  
Vet Cassandra, Institute for Development Policy  
Waeytens Sharon, Faculty of Law

The meetings, reporting and agenda-setting of the management committee are held in Dutch as there are no non-native speakers on the management committee.

### **1.5.2. General Assembly**

At least once a year, the general assembly meets to reflect on the research policy to be pursued and implemented. The various activities of the past year are discussed and the initiatives already taken or to be taken for the coming year are reviewed. It also reflects on the achievements of Antwerp Tax Academy. These include training activities, study days, publications, research projects, doctorates, collaborations and so on.

During the general members' meeting, existing research lines and possible new research lines are also discussed.

Since 2021, the meetings, reports and agendas of the general assembly are in English because of the presence of foreign-speaking members who do not have sufficient command of Dutch.

### **1.6. Publicity**

To finance its activities, Antwerp Tax Academy can rely on donations, financial support from public authorities, sponsors and income from study activities and research assignments.

For the practical organisation of its study days Antwerp Tax Academy calls on the services of NEXUS of the Faculty of Law, which is the successor of the Centre for Professional Development in Law (CBR). NEXUS, for a fee, takes on the practical organisation of the study days and also takes care of publicity by means of (digital) flyers and news items.

Besides all this, Antwerp Tax Academy also has a bilingual website ([www.antwerptaxacademy.be](http://www.antwerptaxacademy.be)) (NL/ENG) with an overview of Antwerp Tax Academy's operation, purpose, background, members, research, activities and news. Hyperlinks are also used to refer to various articles about Antwerp Tax Academy that have appeared in the press.

## 2. Ongoing research projects and research funding

### 2.1. External funding

#### 2.1.1. Erasmus+ project: “Learner-centered education in the field of taxation”

The supervisor of this research project is Marc Deloof. For this, Marc Deloof is working together with his colleague Tanja Kirn from the University of Liechtenstein. The project ended and has been positively evaluated. A paper is available on this project entitled: *'The effect of an equity tax deduction on corporate risk and profit shifting in corporate groups'*. Efforts are being made to publish the paper. A comprehensive summary of this project is available on the [ata-webpage](#).

#### 2.1.2. FWO-projects

##### 2.1.2.1. Project “Strategic changes in family businesses”

The promoters are Ann Jorissen, Eddy Laveren and Ine Paeleman. The title of this basic strategic research is *'the role of management control systems and information systems in strategic change in (family) businesses'*. The researchers are Tristan De Blick and Saher Saheli. The research has a fiscal and a financial component (new financial instruments and forms). It is an investigation into the impact of change within family businesses. This research started in September 2019 and will run until 2023. Due to the corona pandemic, telephone surveys and telephone follow-up were opted for. The data collected from the surveys have been analysed and processed. The results from this study will be published in scientific journals.

#### 2.1.3. Projects in cooperation with foreign universities

##### 2.1.3.1. Project “Transfer Pricing”

This project is carried out in collaboration with Nicolas Hellman (professor at Stockholm University School of Economics). The supervisor of this project is Ann Jorissen. The paper was presented on 15 November 2019 at the Management Accounting Research Group (MARG) Conference in Birmingham at the Aston Business School. The paper was also submitted for presentation at the 2020 EAA conference. On 28 June 2019, the paper was also presented at the International Conference of the Management Control Association, held from 26 to 28 June 2019 at the University of Roehampton in London.

#### 2.1.4. Private funded research projects

##### 2.1.4.1. Project: “How should taxing powers on revenues of public services be allocated?”

Veerle Lerut conducted research sponsored by Cazimir-lawyers. The supervisors are Bruno Peeters and Anne Van de Vijver. Veerle started her doctoral research with effect from 15 November 2020 for 40% fteq for a period of 4 years (from 2020 to 2024). The title of her dissertation is *'The double tax treaty provision on government services'*. The doctoranda, in consultation with the promoters and sponsors, temporarily put her research on hold for personal reasons.

## **2.2. Internal funding**

### **2.2.1. BOF**

#### ***2.2.1.1. Project: “The function and the criteria for intergenerational inheritance”***

The promoters of this research project are Renate Barbaix and Frederik Swennen. The researcher is Linde Wuyts (BOF). The title of this research project is *'The function and Criteria of Intergenerational Inheritance Law'*. Linde Wuyts is looking for the legal foundations of inheritance law. This includes a fiscal component. Linde Wuyts' doctoral research is in its final stages.

#### ***2.2.1.2. The role of equity in inheritance law***

The promoters of this research project are Renate Barbaix and Frederik Swennen. Damiaan Leire was initially appointed as researcher on an FWO project entitled: *'The function and criteria of intergenerational inheritance'*. Damiaan Leire's research has led to new BOF research project BOF entitled: *"The role of equity in inheritance law"*.

### **2.2.2. IOB**

#### ***2.2.2.1. Project “International political economy of tax avoidance”***

Cassandra Vet started her PhD research in June 2019 under the promotorship of Danny Cassimon and co-supervisor Anne Van de Vijver. Cassandra Vet is conducting research on *'BEPS-Related Technical Assistance in the International Political Economy of Tax Avoidance. A Process-Tracing Analysis to Agency and Discipline in Transfer-Pricing Auditing'*. Cassandra conducted field research in three African countries. She has written a paper on this which will be submitted for publication.

### **2.2.3. Mandate assistants**

#### ***2.2.3.1. “Proof in tax law ”***

Inès Rivière started her doctoral research on 12 March 2018 under the promotorship of Nicole Plets. The title of her PhD is: *'Critical analysis of the burden of proof (apportionment) in tax law, with a view to improving the legal protection of the taxpayer'*. Inès Rivière also obtained an *'Ernst Mach Grant'* fellowship for a research residency at WU Vienna, Institute for Austrian and International Tax Law (Austria), for July - August - September 2021. She also obtained a financial intervention from the FWO for this purpose. Inès has returned from her stay in Vienna. Inès Rivière received a favourable opinion from the doctoral committee. She will resign her doctorate before the resignation committee, which is likely to meet in autumn 2023.

### **2.2.4. BOF Methusalem**

#### ***2.2.4.1. Project “DigiTax”***

The promoter of this research project is Bruno Peeters and the co-promoters are Ann Jorissen, Toon Calders, David Martens, Anne Van de Vijver. For more information, please refer to section 4 DigiTax.

## **2.3. Ongoing funding applications**

No ongoing funding applications were reported.

## **2.4. Completed doctoral research**

An overview of completed doctorates, defended before 2022, can be accessed via the [ATA-website](#).



## **3. Continuing Education Customs and Excise**

### **3.1. European recognition**

Within the Master after Master in Tax Law of the Faculty of Law, a graduate programme in Customs and Excise started since academic year 2021-2022. This programme received a formal recognition from the European Commission (EU Customs Certificate of Recognition) in 2021.

For a structural academic teaching and research support for this programme (and for the permanent training customs and excise, see infra point 3.2. and 3.4.), budget space of 50 % fteq has been provided for the appointment of a lecturer in the status of BAP, grade teacher, for the period from 1 March 2021 to 29 February 2024. This term may be extended by 1 year after favourable evaluation. Under this budget space, Rik Smet was initially appointed (at a rate of 50%). His appointment percentage was subsequently reduced to 30 % to leave mandate space for 20 % fteq for Ward Lietaert's appointment as academic assistant (BAP) (20 %).

### **3.2. National recognition**

ATA also organises an annual basic module in continuing education customs and excise. This training is recognised by the FPS Finance (decision by the administrator general of 10 February 2022). In order to obtain this recognition, the programme of the basic module was extended from 48h to 72h in order to fully comply with the content of the Ministerial Decree of 21 January 2021 establishing the terms and conditions for the recognition of specialised training courses in Belgium on customs, VAT and excise regulations, in particular with regard to the submission of customs declarations (BS 02-02-2021) (see also 3.4).

### **3.3. Curriculum change master of tax law, specialization customs and excises**

The curriculum of the Master after Master of Tax Law was modified by adding a graduate programme in customs and excise starting in the 2021-2022 academic year.

### **3.4. Modules**

The permanent training customs and excise is a modular, academically oriented specialisation training in customs and excise organised by the University of Antwerp - ATA (Dutch-language section) and the University of Liège (French-language section) in consultation with the FPS Finance and with cooperation of the private sector. The EU Customs Competency Framework has been taken into account when designing the training. The programme is aimed at a mixed group of teachers and students from the FPS Finance, the private sector, the judiciary and academia.

#### **3.4.1. Basic module**

The basic module edition 2022 took place and was very successful. There were around 45 registrations: 28 for the full basic programme (72 teaching hours) and 18 for the abbreviated basic programme (24 teaching hours). Classes continued digitally on: 14, 15, 17, 21, 22 and 24 February 2022 and 7, 8, 10, 14, 15 and 17 March 2022. The lessons were also recorded. The examination took place on March 25, 2022. The port excursion and ceremonial proclamation at Antwerp Port House took place on Friday 29 April 2022. At the conclusion of the basic module, a guided visit to the port of Antwerp was also made, according to annual custom. During this trip, participants were given a guided tour of the Port House. This was followed by visits to the Border Inspection Post Linkeroever (GIP LO), MSC PSA European

Terminal (MPET container handling), ICO Terminal (RoRo handling), Katoen Natie (granulates storage) and Luik Natie (temperature-controlled warehouses).

### **3.4.2. Advanced modules**

Participants who have successfully completed the basic programme can enrol in various advanced modules, taught in English. The EU Customs Competence Framework is taken into account when developing the advanced modules.

The following specialisation modules took place in 2022:

- (1) 'Customs Debt and Litigation': 28, 29, 30, 31 March and 1 April 2022;
- (2) 'Risk and Compliance': 25, 26 and 28 April 2022;
- (3) 'Exports': 16, 17, 18, 19 and 20 May 2022;
- (4) 'Excises': 24 and 25 October 2022;
- (5) 'Customs Environment': 21, 22 and 23 November 2022.

## **4. DIGITAX: Ongoing research projects and applications for research funding**

### **4.1. Ongoing research with Methusalemfunding**

#### **4.1.1. Fraud detection with behavioural data**

Dieter Brughmans started his PhD research in October 2019 entitled: '*Fraud detection with behavioural data*' under the promotorship of David Martens. David designed an algorithm 'Nice'. For this, he received the 'best paper award' at the Doctoral Day at the Faculty of Business and Economics in 2021.

#### **4.1.2. Fairness in Machine Learning**

Daphne Lenders started her doctoral research on 1 September 2020 within the topic Fairness in Machine Learning. Her supervisors are Toon Calders and Sylvie De Raedt. Daphne is working on her PhD and, in addition, she is working with master's students on Vlabel's (Flemish tax administration) data as part of a study on indicators for a successful bank search in inheritance tax. A presentation of the research results took place at Vlabel on 18 October 2022. No follow-up research will follow.

#### **4.1.3. Does corporate governance impact the level of tax disclosure?**

Michiel Van Roy started his research on 1 September 2020 entitled: "*Does corporate governance impact the level of tax disclosure?*". The supervisors are Ann Jorissen, Anne Van de Vijver and David Martens. This is a PhD on bundle. As part of his research, Michiel is doing an internship at the FPS Finance. Michel has now completed a first paper. During his internship, Michiel is researching the quality of internationally exchanged data for fraud investigations.

#### **4.1.4. Research projects Luisa Scarcella**

Luisa Scarcella started as a post-doc researcher on 1 January 2021 and left Digitax on 18 July 2022. During this period, she developed several research projects. Among other things, Luisa submitted an FWO project proposal on 12 March 2021 together with Bruno Peeters and Anne Van de Vijver regarding cashless payments and the right to privacy and the equality principle in the context of digital illiteracy. This application was not honoured despite high scores but did lead to a paper on this topic together with Sofia Ranchordas (University of Groningen) published in the the William & Mary Bill of Rights Journal (title article: "*automated government for vulnerable citizens: intermediation rights*").

In addition, Luisa Scarcella submitted an application to the FWO in December 2021 for a postdoctoral fellowship to conduct research on tax incentives for innovation under the promotorship of Bruno Peeters, Anne Van de Vijver and Tarcisio Diniz Magalhaes. This funding was granted by the FWO but could not be taken up due to Luisa Scarcella's departure as of 18 July 2022. Furthermore, Luisa wrote several papers during her stay in Antwerp and was a speaker at several international conferences (see overview on the DigiTax website). From 1 November 2022, she was replaced by Alessia Tomo.

#### **4.1.5. Research projects Alessia Tomo**

Alessia started as a post-doc researcher at DigiTax on 1 November 2022. She mainly wishes to build research around the use of third parties in the tax collection process.

#### **4.1.6. Research projects Anouk Decuypere**

Anouk Decuypere was a post-doc researcher funded by Methusalem from 1 December 2021 to 1 September 2022. During this period, she submitted several funding applications related to research on fairness and the use of artificial intelligence in tax administration. These included an FWO project proposal submitted on 1 April 2022, led by Anne Van de Vijver and Stéphanie Desomer. A proposal was also submitted to the National Bank of Belgium to fund this research.

From 1 September 2022, she was appointed as a research manager in the 'Business and Law' research group. However, she also remains associated with DigiTax. Meanwhile, it is known that Anouk has obtained funding for her research through both aforementioned channels. Consequently, she will be appointed on FWO funds from 1 January 2023.

## **4.2. Ongoing research with external funding**

### **4.2.1. Private sponsors**

#### ***4.2.1.1. Taxation of artificial intelligence***

Kimberly Van Sande started her PhD research in October 2019 under the promotorship of Anne Van de Vijver and Bruno Peeters. The research is funded by Tiberghien Phd Research Grant (40% appointment at UAntwerpen). Since December 2022, her research is also additionally funded by the Methusalem funding (additional 20%) with a view to applying for additional funding for her research. Her doctoral research is ongoing.

#### ***4.2.1.2. Transfer pricing in the digital economy***

Mariya Otto started her PhD research in October 2019 under the PhD sponsorship of Anne Van de Vijver and Bruno Peeters. Her research is funded by Deloitte Grant (40%). Mariya started in October 2019. Her PhD research is ongoing.

#### ***4.2.1.3. The virtual permanent establishment in international tax law***

Eva Baekelant started her PhD research on 1 September 2020 under the supervision of Anne Van de Vijver. Her research is funded by EY Grant (40%).

#### ***4.2.1.4. Fairness in Machine Learning***

Thanks to the support of AXA Joint Research Initiative, Marco Favier's PhD research could be funded under the promotorship of Toon Calders. Marco started in autumn 2019. His PhD research is ongoing.

## **4.2.2. FWO**

### ***4.2.2.1. Limits and legitimacy of the use by tax authorities in the light of the prohibition of fishing expeditions***

Liesa Keunen's double doctorate is funded by the FWO (double doctorate UGent and UAntwerpen). The promoters are Sylvie De Raedt, Bruno Peeters and Eva Lievens (UGent). The title of her research is: '*Big data research by the tax administration: the legal basis and limits of the prohibition or fishing expeditions*'. Liesa started at UGent in October 2019. Officially, she was appointed as UAntwerpen's (joint) Phd since March 2021. Meanwhile, Liesa Keunen switched to a PhD on bundle.

### ***4.2.2.2. Deus Tax Machina: The use of artificial intelligence by tax administrations in the EU and its implications for taxpayers***

This initially concerns Emma Caeyers' doctoral research entitled: '*Artificial intelligence used by the tax administration, balancing between efficiency and the right to privacy*' under the supervision of Bruno Peeters, Anne Van de Vijver and Toon Calders. This research was initiated with the help of Methusalem funding. Emma ended her research in 2020. David Hadwick was appointed as Emma's successor on 1 November 2020 to continue working on this topic. David applied for and obtained FWO funding on 1 March 2021. David Hadwick's research is entitled: '*Deus Tax Machina: The use of artificial intelligence by tax administrations in the EU and its implications for taxpayers fundamental rights*'. The first phase of this research has been completed. David Hadwick developed a Citizen Science project.

### ***4.2.2.3. Explainable AI***

David Martens submitted a proposal for an ERC Grant around '*Explainable Artificial Intelligence*' on 4 February 2020. The proposal was not selected by ERC but it was ranked highly. The proposal was, selected for FWO's runner-up programme. An FWO funding of 368k was granted, allowing David Martens to recruit a post-doc on this project for four years. Pieter Leyman (post-doc) started on this project on 1 October 2021. Meanwhile, Pieter Leyman left the University of Antwerp. Lize Coenen was appointed on this research from 1 November 2022.

## **4.2.3. Flemish government**

### ***4.2.3.1. Explainable AI***

This PhD topic was developed by Raphaël Mazine under the supervision of David Martens. Raphaël started his research in autumn 2019. The research is sponsored by the Flemish government. The PhD is ongoing.

### ***4.2.3.2. Fairness in Machine Learning***

In autumn 2019, Ewoenam Topko started under the promotership of Toon Calders. He is conducting his research within the theme "*Fairness in Machine Learning*". This research is funded by the Flemish Government. Ewoenam started his research in autumn 2019. The research is ongoing. Ewoenam is also working on a paper together with David Hadwick (interdisciplinary) on avoiding discrimination when using algorithms.

## **4.3. Ongoing research on the own resources of the researcher**

### **4.3.1. International taxation and domestic policies: the choice for unorthodox taxation policies**

Pedro Moraya Barros came to Antwerp in January 2020 and is since then a member of DigiTax within ATA. The promoters are Anne Van de Vijver and Ann Jorissen. A project proposal for Pedro was submitted to the FWO by Ann Jorissen and Danny Cassimon on 12 March 2021. However, this funding was not obtained. Pedro is currently in Bologne for research.

### **4.3.2. Tax regime for investment in mining**

Since the summer of 2021, Christophe Malenga has been working on his PhD entitled: *'Taxation of mining investments in the light of the fight against aggressive tax planning in the age of digitalisation of the economy. Problems, issues and prospects'*. The supervisors are Anne Van de Vijver, Marc Bourgeois and Tarcisio Diniz Magalhaes (co-supervisor). This doctoral research is ongoing. Tarcisio has submitted an FWO application to fund this research.

### **4.3.3. The effect of the AI on the competitive advantage of the taxation practices of the CPA firms**

Alexander Chaprak started his PhD in summer 2021 under the promotorship of Ann Jorissen and David Martens entitled: *'The effect of the AI use on the competitive advantage of the taxation practices of the CPA firms'*. This doctoral research is ongoing.

### **4.3.4. Intellectual Property Tax Avoidance**

This research started on 1 September 2021 under the PhD sponsorship of Ann Jorissen and Anne Van de Vijver entitled: *'Intellectual Property Tax Avoidance'*. This research is an interdisciplinary Phd (Faculty of Law and Faculty of Business and Economics). This research stopped last summer.

### **4.3.5. Why and how to tax business profits in a global digitalized economy: a normative principle-based analysis of the corporate income tax and its alternatives**

Francesco de Lillo started his research in summer 2022 under the promotorship of Tarcisio Diniz Magalhaes and Anne Van de Vijver.

## **4.4. Ongoing research in cooperation with foreign universities**

### **4.4.1. The Gordian Knot of EU Taxation: Rethinking the Allocation of Taxing Powers in the European Union**

Sam Van der Vlugt's double doctorate with the University of Salerno deals with the allocation of tax powers in the European Union. The promoters are Bruno Peeters (University of Antwerp) and Pasquale Pistone (University of Salerno) and the co-promoter is Anne Van de Vijver as co-titular of the advanced course European tax law. The title of his PhD is: *'The Gordian Knot of Taxation in the European Union: Rethinking the Allocation of Taxing Powers in European Taxation'*. Sam Van der Vlugt stayed in Antwerp for six months for his research. Sam 's research stay has ended, but he received a BAP status so that he remains affiliated with the University of Antwerp and Antwerp Tax Academy. Since 1 September 2022, he has been appointed at the University of Antwerp as a 10% BAP researcher. This appointment percentage was increased to 20% from 1 January 2023.

#### **4.4.2. The FIRE-project (Financial Information Retrieval Ecosystem)**

A funding application was submitted by Eleonor Kristoffersson (Orebro University - Sweden) to the Swedish government as part of a research project on the collection and use of financial information via DLT (Distributed Ledger Technology) (interdisciplinary) (project FIRE). Anne Van de Vijver co-submitted the application. The funding was granted and the project started with a workshop on 10 and 11 February 2022 in which Anouk Decuypere and Sylvie De Raedt participated. A second workshop was organised on 24 and 25 May 2022 in Orebro in which Anne Van de Vijver participated. Sylvie De Raedt, David Hadwick and Sam Van der Vlugt participated in a conference in Orebro on 10 and 11 November 2022. A book will be published with the papers presented at the conference.

### **4.5. Ongoing research with internal financing, other than Methusalem financing**

#### **4.5.1. Cooperative compliance**

Wouter Dister started his PhD research on 28 March 2019 under the promotorship of Anne Van de Vijver and Miet Vanderhallen. Wouter Dister's research is funded by BOF funds. The title is as follows: "The key success indicators of cooperative tax compliance for companies, using tax technology (namely the so called Tax Control Framework)". Miet Vanderhallen was included as supervisor of DigiTax. The qualitative data analysis was incorporated into Wouter Dister's doctoral research. Consultations were also held with Dutch professors Hans Gribnau and Frans Leeuw (international expert committee). Wouter Dister is at the end of his PhD. He will submit his PhD to the submission committee in January 2023.

#### **4.5.2. The future of the ability to pay principle**

Karl Pauwels (mandate assistant) started his PhD research on 12 March 2018 under the promotorship of Anne Van de Vijver. Karl Pauwels' research is funded by University of Antwerp as a mandate assistant and is entitled: "The future of the ability to pay principle". Karl Pauwels' doctoral research is ongoing. It examines what aspect within social security can be taxed in order to apply the ability-to-pay principle to it as well. The doctoral committee went favourably. A Tournesol funding application has been submitted for Karl Pauwels to finance his research stay in France. Karl Pauwels will continue to monitor the Tournesol project.

#### **4.5.3. Digitalisation, sustainability and taxation**

Tarcisio Diniz Magalhaes: (TTZAPBOF) was initially appointed from 1 October 2020, but covid measures complicated his move from Canada to Belgium. He started on 1 January 2021. He conducts research within the theme of digitalisation, sustainability and taxation. Tarcisio Diniz Magalhaes developed several initiatives (see website DigiTax).

#### **4.5.4. The allocation of taxing powers between developed and developing countries**

Sharon Waeytens (mandate assistant) started her PhD research on 1 February 2021 under the promotorship of Bruno Peeters and Anne Van de Vijver. This research is entitled: "*In search of a more balanced allocation of taxing powers between developed and developing countries: a plea for international equity*". Her research is funded by the University of Antwerp. The doctoral research is ongoing.

#### **4.5.5. A sustainable value theory for the international tax system**

Débora Ottoni Uébe Mansur started her research on 1 September 2021 under the promotorship of Tarcisio Diniz Magalhaes. This research is funded with BOF funds. She will conduct research on the



topic: “Sustainable Value Theory for the Taxation of the Digital Economy (A sustainable theory of value for the international tax system)”. Her research lies at the intersection between sustainability, taxation and the use of technology. The research is ongoing.

#### **4.5.6. Fairness perception and algorithmic decision of the tax government**

Anouk Decuyper was originally recruited via Methusalem (see above). From 1 September 2022, she was appointed as a research manager in the 'Business and Law' research group. Meanwhile, it is known that Anouk has obtained funding for her research through both aforementioned channels. Consequently, she will be appointed on FWO funds from 1 January 2023.

### **4.6. Funding applications submitted in 2022**

#### **4.6.1. ERC-Grant**

P.M.

#### **4.6.2. Belspo**

Two proposals were submitted on 15 February 2022:

(1) "Preparing the Belgian Federal Government for the new global tax framework of the digital economy": coordinator: UAntwerpen (Tarcisio Diniz Magalhaes), other partners: Yves de Rongé (accountancy), Paul Belleflamme, Jean Hendricx (economics) (UCL) and Ann Jorissen, Anne Van de Vijver and Sylvie De Raedt (UAntwerpen);

(2) "Transparent B2C delivery chains": coordinator: UAntwerpen (Wouter Verheyen), other partners: Sabine Limbourg (HEC Universté de Liège), Amélie Lachapelle (UNamur), Sylvie De Raedt, Anne Van de Vijver and Roel Gevaers (UAntwerpen).

Unfortunately, both applications were not retained.

#### **4.6.3. FWO-applications**

One FWO Fellowship was submitted under the promotership of Anne Van de Vijver for Kimberly Van Sande's research proposal on '*taxation of AI*'. This was unfortunately not retained. Possibilities are being explored for other funding and/or resubmission to FWO.

Five FWO research applications were submitted:

(1) around 'cashless payments' under the promotership of Bruno Peeters, Anne Van de Vijver and Luisa Scarcella;

(2) on 'tax administration 3.0' under the promotership of Sylvie De Raedt, Bruno Peeters and Luisa Scarcella;

(3) on 'Fairness perception in the use of algorithms by tax administration' under the promotership of Anne Van de Vijver and Stéphanie De Somer (research Anouk Decuyper);

(4) on 'Sustainable corporate taxation: accounting for negative externalities in income tax law', under the promotership of Tarcisio Diniz Magalhaes, Allison Christians (Canada) and Gwenny Thomassen (UAntwerpen, Fac. Economics, research group EnvEcon);

(5) on 'tax challenges and opportunities of digitalisation in the extractive sector' under the promotership of Tarcisio Diniz Magalhaes for Christophe Malenga's research proposal.

Meanwhile, it is known that only the research proposal around fairness perception in the use of algorithms in government was granted (see also above).

#### **4.6.4. BOF/Francqui startup Grant**

Tarcisio Diniz Magelhaes submitted a proposal on 23 March 2022 for this start-up Grant (Francqui/BOF foundation)(max EUR 200,000 for 3 years). This funding was not awarded.

#### **4.6.5. National bank**

Anouk Decuypere, under the supervision of Anne Van de Vijver, submitted a funding application to the National Bank regarding the ongoing research on *'fairness perception'*. This funding was granted (see above).

#### **4.6.6. Tournesol**

Karl Pauwels received Tournesol funding for his research stay in France (Lyon). Tournesol concerns a cooperation between Belgium and France where funding can be applied for research stays in the two countries. Karl Pauwels studies the interaction between social security law and tax law from the perspective of the ability-to-pay principle.

### **4.7. Affiliations without financial impact, with a view to submitting post-doc funding**

One affiliate (post-doc researcher) is also included within DigiTax:

- Nilay Dayanç Kuzeyli; she is preparing a research proposal on *"taxation of blockchain technology considering its environmental effects"* (supervised by Anne Van de Vijver and Tarcisio Magalhaes). The funding channel that will be chosen for submitting a new research question is currently being investigated.

### **4.8. Research residences**

-Marina Soares Marinho is with the University of Belo Horizonte, Brazil. She conducts research on *'Confiscation taxes'*. She has been in Belgium since August 2022 and will stay in Antwerp until January 2023.

-Juan Manuel Vazquez is affiliated to the University of Amsterdam. He is doing research on *'The role of online platforms in fighting tax fraud with respect to sellers in the sharing and gig economy (EU DAC7 and OECD Model Rules)'*. He will spend two weeks in November 2022 and two weeks in February 2023 in Antwerp.

## **5. Activities**

The programmes of the various activities can be consulted in annex.

### **5.1. Annual DigiTax Conference**

This conference took place on 8 December 2022 (at 14:30) and was jointly organised with the World Bank and the Prosperity Collaborative Network. This event ran entirely online. There were an average of 60 participants.

### **5.2. Summerschool: 'Legal Technology and Legal Innovation'**

The Summerschool: *'Legal Technology and Legal Innovation'* took place from 5 to 9 September 2022. This event was very well received. There were 22 participants.

### **5.3. Lectures series 2021-2022: Tax and Digital Transformation**

DigiTax organises lectures in collaboration with the Worldbank, VIA University College (Denmark), HMRC and Center for Taxpayer Rights. The average number of participants is 100 per lecture.

-On 10 February 2022, this lecture took place: “the tax challenges related to cryptocurrencies and cryptoassets” (Luisa Scarcella (host), Julien Jarrige and Michelle Harding (OECD)).

-On 24 February 2022 (3-4 pm), this lecture took place: “Lessons from Covid: the challenge of identification, authorisation, and e-filing when using the tax system to distribute benefits” (Cassandra Robertson, Policy Director New Practice Law at New America).

#### **5.4. Meeting with the Societal Impact Reflection Group**

The Societal Impact Reflection Group was expanded to include Kristof Waerzeggers from IMF (leading the tax law function in the legal department). The other members are Hans D'Hondt (chairman executive committee FPS Finance), David Van Herreweghe (administrator general Vlabel), Luc Batselier, (representative of the Belgian tax administration at OECD). This group met on 13 January 2022.

#### **5.5. Workshop Fairness**

The Digitax team held a workshop on the concept of Fairness led by Jeroen Camps (psychologist) on 6 May 2022.

#### **5.6. ATA and Antwerpen in Fiscalibus (AIF)**

The alumni association (AIF) of the Master of Tax Law programme at the University of Antwerp, partly under the auspices of Antwerp Tax Academy, normally organises two events annually, in spring and autumn respectively.

-The **spring event** took place on 3 May 2022 (18:30-21:00). The theme of the talk is '*Create a win-win by allowing key employees to participate*'. The sponsor of this event is Grant Thornton.

-The **autumn event** took place on 25 October 2022 (19:00-21:00) at Hof van Liere (UAntwerpen-City Campus). The sponsor of this event is Taxpatria. The theme of this occasional lecture is "*The expat regime: a substantial improvement or not quite?*"

#### **5.7. ATA – Alumni event: Fit For 55-Seminar**

Antwerp Tax Academy organised the '*Fit For 55 Seminar*' for alumni on 21 November 2022 (5-7 pm), initiated by Rik Smet. The title of this seminar was 'The European climate transition and taxation: the Fit For 55 programme explained fiscally'. It deals with the EU Green Deal and taxes such as emissions, CO2 emissions, greenhouse gas emissions, taxes on energy products, plastic tax etc.

#### **5.8. Philosophers on taxation: workshop i.c.w. Hans Gribnau and Wim Lemmens**

On 3 November (19:00-20:30h), a lecture entitled: '*Philosophers on taxes*' took place. The first lecture dealt with the influence of Jean-Jacques Rousseau's social contract theory. The main speakers were Hans Gribnau and Wim Lemmens. The introduction was given by Wim Lemmens. There were more than 100 registrations.

#### **5.9. Training: “Transfer Pricing”**

This training, led by Anne Van de Vijver, took place on 17 and 24 February, 17 and 24 March, 21 and 28 April 2022 (2pm-5pm). This continuing education provided an introduction on transfer pricing from an economic, tax and legal perspective. The latest developments were discussed. It then delved deeper into some specific topics such as intangibles, digitalisation, financial transactions, business restructurings, and finally, audits and dispute resolution. Participants were given the opportunity to submit questions in advance which, as far as possible, would be addressed during the lectures. There were 19 participants.

## 6. Cooperations

### 6.1. Formal cooperations

Antwerp Tax Academy maintains contacts with various universities and bodies for close cooperation. Below is an overview of the collaborations:

- **Tilburg University:** A cooperation agreement has been concluded with Tilburg University to assign certain topics of the final dissertations of the Master Tax Law students both to one of the Master Tax Law students and to a Tilburg student. The aim is to promote comparative law research. Since the 2014-2015 academic year, five topics have been selected by mutual agreement. Teachers from Tilburg University were also involved in the continuing education on customs duties and excise.
- **ICHEC - ESSF:** There has been a cooperation agreement with ICHEC (Brussels Management School) since 1996. The aim is to promote reciprocal exchange of lecturers, students and researchers.
- **ULiège (Tax Institute HEC Liège):** In the past, this cooperation has led to several initiatives such as a double doctorate (A. Nollet), the award of international Francqui Chair awarded to Prof. Dr W. Schön with UAntwerpen as receiving institution and ULuik as partner institution, among others. The permanent training in customs and excise duties is also organised in consultation with Liège University.
- **Antwerp Management School**
- **Young Universities for the Future of Europe (Yufe):** The YUFE alliance is based on the shared vision of ten young research-intensive universities and four non-academic partners across Europe. The University of Antwerp is an academic member of YUFE.
- **World Customs Organization (WCO):** the WCO has been collaborating in the Customs & Excise permanent education programme since 2018.
- **KPMG PhD Research Grant:** Business and higher education are increasingly finding each other, including in the human sciences. KPMG Tax Consultants has funded the University of Antwerp for a PhD within the field of tax law and for practice support in the Master Tax Law.
- **PwC Belgium:** PwC Belgium has sponsored tax education at the Faculty of Law at the University of Antwerp since 2015. The support particularly benefits the Master Tax Law as it has been successfully organised in Antwerp for more than 20 years. With this financial support, PwC endorses the importance of sound tax education and research.
- **EY, Deloitte, Cazimir lawyers, Tiberghien lawyers:** sponsors of doctoral research within DigiTax. Under the sponsorship agreement, arrangements were made to maintain regular contact with DigiTax and ATA (informal consultations, attendance at activities, etc.)
- **FPS Finance:** DigiTax has a formal cooperation agreement with the FPS Finance, whereby the FPS Finance declares its willingness in principle to cooperate within the framework of DigiTax's research objectives.
- **Flemish Tax Authority:** DigiTax has a formal cooperation agreement with Vlabel, whereby Vlabel declares itself willing to cooperate in the framework of DigiTax's research objectives.
- **Salerno University:** in the framework of this cooperation, Sam Van der Vlugt's doctoral research (double doctorate) is currently ongoing.
- **Grant Thornton Belgium**

## 6.2. Informal cooperations

- **Centre for Taxpayer Rights:** DigiTax keeps in touch with this centre and future conferences are referenced on our respective websites.
- **Worldbank, VIA University College (Denmark) and HMRC:** DigiTax is organising a lecture series with these entities in 2021 and is planning further joint workshops in the autumn. Anders Agerskov from Worldbank was previously a participant in the workshop on less developed countries (January 2021) and at the webinar on big data (November 2020).
- **UNamen (CRIDS):** DigiTax has a joint research project with this university (on whistleblowing). DigiTax actively participated in the CRIDS congress in November 2021 (Anne Van de Vijver, Kimberly Van Sande and Sylvie De Raedt). There are also several joint publications (Amelie Lachapelle and Sylvie De Raedt).
- **UGent (Centre for Law and Technology):** double doctorate by Liesa Keunen.
- **Digi4Fed (BELSPO consortium consisting of KULeuven, UAntwerpen, UNamur, ULiège):** DigiTax organised a joint webinar with this research consortium conducting research on big data and artificial intelligence in public services. Sylvie De Raedt is also a member of the follow-up committee of this consortium.
- **Örebro University:** see FIRE project (above)

## 7. Budget

The operating resources of the Antwerp Tax Academy are limited and depend on subsidies, sponsoring (if necessary in kind) by third parties and on revenue from study days and conferences organised by Antwerp Tax Academy. By attracting research projects, Antwerp Tax Academy has succeeded in reaching the self-financing target in the short term. The costs of administrative monitoring by Nexus (internal cost) are charged to the Antwerp Tax Academy budget by the Faculty of Law.

The key financial figures for 2022 are as follows:

FINANCIAL OVERVIEW ANTWERP TAX ACADEMY 2022	
<b>TRANSFERED BALANCES OF 2021</b>	<b>129.839,03</b>
<b>REVENUE (in EUR)</b>	
Registration fees seminars and conferences	114.713,54
<b>TOTAL REVENUE 2022</b>	<b>114.713,54</b>
<b>EXPENSES (in EUR)</b>	
Course material	0,01
Licences software	62,92
Fees and honoraria	19.944,67
Gift vouchers guest speakers	300,00
Merchandising	133,00
Purchase of drinks and food	478,21

Furnishing costs congresses	1.165,74
Occasional gifts	550,00
Contributions and fees	970,00
Travel and accommodation expenses invoiced	-343,71
Purchasing courses and course materials	5.668,38
Socio-cultural activities	503,50
Registration staff conferences	958,00
Bank charges, commissions, custody fees	198,50
Contribution of indirect costs	19.484,28
Offsets (expenses internal costs)	61.617,00
<b>TOTAL EXPENSES 2022</b>	<b>111.690,50</b>
<b>RESULT 2022</b>	<b>3.023,04</b>
<b>TOTAL AVAILABLE BALANCE 2022</b>	<b>132.862,07</b>