



Summary of the annual report 2020

(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) has been founded on 20 November 2012 and results from a co-operation between the faculties of Law, Arts & Philosophy, Science (Department of Mathematics and Computer Science), Business and Economics, Social Sciences, the Institute of Development studies and the Antwerp Management School.

The primary objectives of the Antwerp Tax Academy are to promote, facilitate and conduct 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 the fact that the government is increasingly being questioned. In addition to fulfilling classical government tasks (law and order, defence and justice), the government also actively intervenes in the redistribution of wealth for reasons of elementary social justice. Numerous transfer mechanisms in the form of taxes and social security contributions are evidence of this. However, the government also acts as a provider of all kinds of collective facilities, such as in the health sector, in education, in the transportation sector (public transport, road infrastructure), in the cultural and sports infrastructure, etc. The realisation of all these tasks requires enormous budgetary efforts in which taxes play a central role (financial function).

Along with the expanded government function, the one-dimensional view of the role of taxes has also evolved. In addition to a purely financial function, taxes are also used as a policy instrument (regulatory function). The tax instrument is then used to stimulate certain behaviour of taxpayers (e.g. investments, savings, employment) or to discourage certain behaviour (e.g. environmental pollution, relocation of companies). The study of taxation therefore has many different dimensions. Questions such as “when to levy taxes?” and “what taxes to levy?” belong to the doctrine of public finance. Questions such as “how should taxes be established and collected?” and “what guarantees should be given to the tax authorities and taxpayers?” are considered as legal research.

But also other disciplines such as psychology, ethics, history, economics, computer science and sociology pay attention to taxation. More specifically, the non-financial functions of taxation sparks this interest.

In sum, this multifunctional approach to taxation can be considered as a tax science, which can help us to understand tax knowledge and the policy questions facing society today.

The globalisation of economic traffic, an increasing mobility of companies and persons and its associated problems of migration and integration, the multilayeredness of social structures as a result of, amongst others, the expansion 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 with which tax science has to deal.

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

In the first place it wants to offer a meeting place for academics connected to the University of Antwerp in order to better align their tax research and to sharpen its multifunctional dimension. Furthermore, it intends to provide a leverage for (further) developing the co-operation with other domestic and foreign tax research institutes. Finally, it wants to offer a forum for consultation and co-operation with policy makers and for the 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:

- contribute to tax science and therefore to society through fundamental and applied scientific research, academic education and scientific service in the field of taxation in the broad sense;
- provide, in an organised and combined way, more visibility to the efforts already made by the different research groups, faculties, departments and employees with respect to research, education and services in in the field of taxation;
- 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;
- mobilising and strengthening the potential of researchers and expertise with a view to form a sufficient critical mass to allow the University of Antwerp and the Antwerp Management School to participate fully in international and national research programmes;
- to provide an independent, open and pluralistic academic platform where academics from outside the University of Antwerp and the Antwerp Management School can also go for multidisciplinary tax research;
- providing a clear institutional academic contact point for external parties (individual researchers as well as research institutions) looking for research, training or services; developing and supporting specific training initiatives in the field of taxation;
- maintaining and activating an open and philosophically pluralistic platform for cooperation between the academic environment (universities, colleges) and society (governments, businesses, interest groups, etc.).

1.3. Research lines

Currently, the Antwerp Tax Academy is focused on five research lines. 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). In the course of 2018, research line 2 *“Taxation as an instrument to promote entrepreneurship”* was updated and transformed into research line *“Entrepreneurship in the 21st century and new technologies: tax opportunities and challenges”* (see section 1.3.2).

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

During the reform of the income tax legislation in 1962, the legislator clearly wanted to take into account the taxpayer's ability to pay. This ambition was especially central in the development of the personal income tax. Since then, this tax has been levied on all income, regardless of its nature, and the cumulative taxation of the income of spouses has been generalised.

The legislator based the procedure on the idea that an equitable distribution of the burden could not be properly achieved if only the individual's fiscal capacity was taken into account. The family was seen as an economic unit, and therefore, in order to assess the taxpayer's ability to pay, the composition of his family was taken into account. This was reflected, among other things, in the increase in the personal allowance and a progressive reduction based on the number of dependent family members. On the basis of that principle, it was deemed justifiable to introduce progressive income tax rates. Care was taken, however, to ensure that this progressive rate would not raise taxes so high that it would lead to a levelling of incomes rather than to a fair adjustment of the tax burden to the actual tax-bearing capacity. The fact that personal income tax is in principle levied on a net basis also reflects the ability-to-pay principle.

Over the years, however, the Income Tax Code has been amended many times, with the result that the original intention of developing a simple tax has largely been lost, and compliance with the ability-to-pay principle has become less and less widespread. This raises the question of whether our current system, in general, still complies with the constitutionally guaranteed principle of equality, which can be regarded as the basis of the ability-to-pay principle. The heavy tax burden on employment income compared to the tax burden on other income is a classic example of this. The tax burden on wage earners in Belgium has for years been among the highest in the world, despite numerous policy measures designed to remedy this.

Furthermore, the various amendments to the Income Tax Code since 1962 have made Belgian income taxes hopelessly opaque and complicated, and raise the question of which principles currently govern our income tax system.

Taxpayers are increasingly struggling to grasp the logic of the system, as they are confronted with countless tax rules that change rapidly and are difficult to understand, and whose coherence and logic are often lacking.

As a result, taxpayers are at risk of becoming increasingly alienated from the tax regime to which they are subjected. One of the consequences of this alienation is that they may find it harder and harder to understand the purpose of the substantial financial effort that is expected of them every year.

Today's personal income tax system shows a number of fundamental shortcomings that require for a more thorough reform. In order to ensure that reform is based on sufficient (public) support, a thorough preparatory debate that draws on interdisciplinary fundamental research will be required. For instance, the question must be asked again whether the original principles for personal income tax (i.e. a simple, efficient and fair tax based on ability to pay) are still valid. If the ability-to-pay principle is no longer considered as an acceptable starting point, the question arises as to which principle(s) should be applied in order to implement personal income tax. If, on the other hand, the ability-to-pay principle is still

accepted, the question arises as to whether ability-to-pay should be assessed on an individual basis (per taxpayer) or if legally structured forms of cohabitation should be taken into account (e.g. factual cohabitation, legal cohabitation, marriage, etc.). When using the ability-to-pay principle as a basis for taxation, it should be questioned whether it is justifiable to tax different forms of income so inconsistently. Compare, for example, the tax on income of movable assets and certain types of immovable income with the tax burden on employment income.

Is the determination of tax-bearing capacity limited to the "tax-bearing" derived from income (regardless of its origin: labour or capital), or should other assets of the taxpayer also be taken into account, even if they do not generate any income? When determining tax-bearing capacity, should other factors (e.g. the link between tax-bearing capacity and cognitive abilities, etc.) be taken into account in addition to income and/or assets when determining financial capacity?

1.3.2. Entrepreneurship in the 21st century and new technologies: tax opportunities and challenges

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

On the one hand, new technologies (data mining, blockchain, Internet of Things, etc.) offer opportunities for the tax administration in terms of efficiency, as a means for better enforcement of tax obligations. For companies, this increased efficiency can contribute to more trust in a well-organised government, less administrative burden, more transparency and better compliance. However, privacy considerations and, more generally, the legal protection of the taxpayer must 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 is not sufficiently taken into account by the current regulation. It is important that also within this new economic reality, companies pay a fair share of taxes according to the place where value is created.

Furthermore, digitalisation gives rise to new risks of aggressive tax planning and competition between Member States to attract investment. Belgium has not escaped this either and, as a small, open economy, is even participating in this fierce competition.

The regulatory framework must be adapted to this evolution in order to continue to meet the requirements of equality, ability and efficiency. This poses a challenge since value creation in the digital economy is linked less to physical presence and more to intangible assets inherent to digitisation (intellectual property rights, artificial intelligence).

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

1.3.3. Fiscal federalism

Given the pressure of the financial crisis and subsequent economic crisis, there appears to be an increased need in the European Union, and more particularly in the Eurozone, for further fiscal and budgetary integration. This observation prompts questions about Member States' ceding fiscal sovereignty in favour of the European Union or the Eurozone .

Should the strengthening of the economic and monetary union within the European Union, and more specifically within the Eurozone, actually lead to an increased participation at European level when Member States exercise their own fiscal powers? If so, to what extent are we prepared to allow this more far-reaching involvement in Europe, and how does all this relate to the so-called principle of subsidiarity?

Does a monetary union also imply that Member States will (eventually) have less national fiscal sovereignty and that a European tax will be introduced?

Finally, the evolution towards greater regional autonomy within the EU Member States raises questions about the opportunities and limits to the division of tax powers among several levels of governance and the way in which administrative empowerment processes can be handled in the most optimal way from a taxation point of view.

1.3.4. The tax status of private assets

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

On the one hand, the research focuses on the tax status of private wealth during life. The research focuses primarily on the tax consequences of acquiring assets. In addition, attention is paid to the tax treatment of asset management.

On the other hand, the study focuses on the tax treatment of the transfer of assets and on the relationship between taxes on these transfer of assets and taxes on the assets itself. The tax regime of the transfer of assets 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, assimilations, exemptions and reductions). These include the tax status of partnerships or the tax treatment of care relationships. Through exemptions and reductions 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 businesses, but also the exemption on the inheritance of family homes.

1.3.5. Comparative (legal) research on taxation

The fifth and final research line of Antwerp Tax Academy focuses on comparative research. This research line has two streams.

The first stream uses the (comparative) law method to investigate local, regional, national, European and international tax issues. Special attention is paid to structural differences and similarities between tax systems. The following topics, among others, are addressed: status of legal principles, interpretation methods, measures against aggressive tax planning, incentives for research and development, fiscal autonomy of local governments and the government as a taxpayer.

The purpose is to understand similarities and differences in tax systems and to propose new approaches, both from a multidisciplinary point of view (law, economics, sociology, philosophy, psychology or history).

The comparative research also contributes to the four other lines of research of the Antwerp Tax Academy (i.e. the ability-to-pay principle, taxes as an instrument to promote entrepreneurship, fiscal federalism and the tax status of private assets).

The second stream investigates the functions of the comparative legal method in fiscalibus. But what is the purpose of this method?

First of all, literature argues that comparative research increases the knowledge of one's own law, since it broadens the frame of reference. As such, comparative research may lead to new approaches to understand and improve one's own law.

Secondly, national tax systems are not mutually coherent, resulting in a lack of coordination (e.g. derogation to the ability-to-pay principle, double taxation, gaps leaving room for aggressive tax planning). Comparative research increases the understanding of other countries' tax systems and contributes to the alignment of tax systems.

Finally, it is less clear whether comparative law can also have a more far-reaching role. It can be noted, for example, that the European Court is increasingly making extensive use of the comparative method to assess fundamental rights defined in the European Convention on Human Rights (ECHR). In addition, national courts also use the comparative legal method to interpret their own tax law.

This research line therefore investigates the functions of the comparative research method in fiscalibus: what are the opportunities and its limits?

1.4. Supporting faculties and institutions

Antwerp Tax Academy is supported by the following faculties and institutions:

Faculty of Law:

- Research Group Business & Law
- Research Group Government & Law
- Research Group Person & Wealth
- Research Group Law Enforcement

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-Informatics - Research Group Development Database Systems (ADReM Data Lab)

Institute for Development Policy and Management (IOB)
Antwerp Management School

1.5. Institutions

1.5.1. Management Committee

The members of the Management Committee of the Antwerp Tax Academy are listed below:

Renate Barbaix , Faculty of Law

Bruno Blondé, Faculty of Arts and Philosophy, Department of History

Linda Brosens, Faculty of Law

Toon Calders, Faculty of Science, Department of Mathematics-Informatics

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

Danny Cassimon, Institute for Development Policy and Management

Bruno De Borger, Faculty of Business and Economics

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

Steven De Haes, Antwerp Management School

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

Sylvie De Raedt, Research manager DigiTax

Wouter Dister, Faculty of Law (since 2018)

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

Eddy Laveren, Faculty of Business and Economics and Antwerp Management School

Willem Lemmens, Arts and Philosophy, Centre for Ethics

David Martens, Faculty of Business and Economics department Engineering Management

Karl Pauwels, Faculty of Law

Bruno Peeters, –Faculty of Law – Chair of Antwerp Tax Academy

Nicole Plets, Faculty of Law

Inès Rivière, Faculty of Law

Rik Smet, Faculty of Law

Anne Van de Vijver, Faculty of Law

Miet Vanderhallen, Faculty of Law

Luc Van Liedekerke, Faculty of Arts and Philosophy, Centre for Ethics, Department Management

Jacques Vanneste, Faculty of Business and Economics

Leona Van Vaerenbergh, Faculty of Arts and Philosophy

Gerlinde Verbist, Faculty of Social Sciences – Centre for Social Policy

Cassandra Vet, Institute for Development Policy and Management

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 that have already been taken or will be taken for the coming year are reviewed. The meeting also provides an opportunity to reflect on the achievements of the Antwerp Tax Academy. This concerns training activities, seminars, publications, research projects, doctorates, collaborations and so on.

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

1.6. Publicity

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

For the practical organisation of its seminars, the Antwerp Tax Academy relies on the services of NEXUS of the Law Faculty, which has replaced the Centre for Professional Development in Law (CBR). In return for payment, they take care of the practical organisation and also the publicity in the form of flyers and news items.

Apart from all this, the Antwerp Tax Academy also has a bilingual [website \(www.antwerptaxacademy.be\)](http://www.antwerptaxacademy.be) with an overview of the functioning, the purpose, the background, its members, the research, the activities and news of the Antwerp Tax Academy. Hyperlinks are also used to refer to various articles about the 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

2.1.1.1. Project “Learner-centered education in the field of taxation”

The supervisor of this research project is Marc Deloof. This project has the title: “*Fostering learner-centered education in the field of taxation*”. Marc cooperates with his colleague Tanja Kirn from the University of Liechtenstein. The project has ended. A paper on this project will soon be available with the title: ‘*The effect of an equity tax deduction on entrepreneurial risk and profit shifting in entrepreneurial groups*’. 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 supervisors of this research project are Ann Jorissen, Eddy Laveren and Ine Paeleman. The title of this strategic basic research is "the role of management control systems and IT systems in strategic change in (family) companies". The researchers are Tristan De Blick and Saher Saheli. The research has a fiscal and a financial component (new financial instruments and forms). It concerns research into the consequences of changes within family cases. This research started in September 2019 and will run until 2023. Because of the corona pandemic, research methods such as telephone surveys and telephone follow-up were opted for. After which, the analysis of the collected data will be started

2.1.2.2. Project “The function and criteria of intergenerational inheritance”

The supervisors of this research project are Renate Barbaix and Frederik Swennen. Doctoral researcher Kamila Kaczmarek was recruited to the project in the course of 2017 and started her research on 1 January 2018. In the meantime, Kamila Kaczmarek has stopped her research. Period: 1/01/2017 - 31/12/2020. The project on which she was funded is temporarily on hold.

2.1.3. Projects in cooperation with foreign universities

2.1.3.1. Project “Transfer Pricing”

This project is conducted in cooperation with the Stockholm University. 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 Aston Business School. The paper has also been submitted for presentation at the EAA conference in 2020. 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.

2.1.3.2. Project “Cultural Heritage”

This concerns a joint doctorate between the University of Antwerp and the University of Salerno. The supervisors of this double doctorate are Bruno Peeters (University of Antwerp), Pasquale Pistone (University of Salerno) and Sigrid J.C. Heavenly (Erasmus University Rotterdam). Andrea Mucciariello's doctoral research is entitled “The Use of Taxes for Regulatory Purposes and the Protection of the Cultural Heritage”. Andrea has had a study stay in Antwerp from April 2019 until October 2019.

2.1.4. Private funded research projects

2.1.4.1. Project “Design of a flexible valuation tool for companies”

The promoter of this project is Eddy Laveren. This project is sponsored by the firm HLB Dodémont - Van Impe & Co cvba. A rough draft of the valuation tool is expected by the end of 2020 and a final version will be delivered at the beginning of 2021.

2.1.4.2. Project “How should taxing powers over remuneration paid for government services be allocated?”

Veerle Lerut is conducting research sponsored by Cazimir lawyers. The supervisors are Bruno Peeters and Anne Van de Vijver. Veerle started on November 15, 2020 and will conduct 40% of her doctoral research over a period of 4 years (from 2020 to 2024).

2.1.5. Research projects funded by the federal government

2.1.5.1. Project “Whistleblowing”

The transposition of whistleblowing directive is led by Sylvie De Raedt (promotor), Anne Van de Vijver and Ann Jorissen (both co-promotor). This research project is funded by FPS Economy, together with UNamur (CRIDS). This research is in full swing as it is due to be delivered in 2021.

2.1.6. Research projects funded by Europe

2.1.6.1. Project “A modern, operational and affective customs sanction investigation and enforcement system. Conclusions and recommendations”

The supervisors are Bruno Peeters and Eric Van Dooren. This study was financed by the European Commission on the updating of customs enforcement law in Luxembourg and in Belgium. Three researchers were appointed within this framework: Erhard Vermeulen, Jesse De Bruyn and Kathleen Joostens. The report, with conclusions and recommendations, will be delivered in early 2021.

2.1.7. Research projects funded by the Flemish government

2.1.7.1. Project “Tax shift in the Flemish real estate tax system”

This project was put out to public tender by the Flemish government, Department of Finance and Budget. Gerlinde Verbist and Bruno Peeters (with Kathleen De Troeyer) signed on as promoters at the end of 2017. The project was awarded and delivered in 2020. Periode: 01/03/2018-01/09/2020.

2.2. Internal funding

2.2.1. BOF

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

The supervisors of this research project are Renate Barbaix and Frederik Swennen. Doctoral researcher Linde Wuyts was recruited to the BOF project and started her research on 1 October 2016. Period: 1/10/2016 - 30/09/2020.

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 supervision of Danny Cassimon and Anne Van de Vijver. Cassandra Vet researches “*BEPS-Related Technical Assistance in the International Political Economy of Tax Avoidance. A Process-Tracing Analysis to Agency and Discipline in Transfer-Pricing Auditing*”. She has conducted field research in a number of African countries. Cassandra is currently analysing her collected data.

2.2.3. Mandate assistants

2.2.3.1. “Proof in tax matters”

Inès Rivière started her doctoral research on 12 March 2018 under the supervision of Nicole Plets. The title of her PhD is: “*Critical analysis of the (distribution of the) burden of proof in tax law, with a view to improving the legal protection of the taxpayer*”. Inès Rivière also obtained an Ernst Mach Grant for a research stay at WU Vienna, Institute for Austrian and International Tax Law (Austria), scheduled for April-May-June 2021. Inès Rivière also received an FWO grant for this.

2.2.4. BOF Methusalem

2.2.4.1. Project “DigiTax”

The supervisor of this research project is Bruno Peeters and the co-supervisors are Ann Jorissen, Toon Calders, David Martens, Anne Van de Vijver. For more information, see point 4 DigiTax.

2.3. Ongoing funding requests

2.3.1. “Research of indicators for tax fraud”

The supervisors of this research project are Miet Vanderhallen and Ann Van de Vijver. In this research, fraudsters and their lawyers and prosecutors would have been interviewed in order to find out why people commit fraud. Convicted fraudsters would also have been interviewed in order to obtain information on the reasons and the basis of fraud. This research was not awarded. However, this project was resubmitted in April 2020 and was well ranked albeit no funds were awarded.

2.3.2. IBOF: “Taxation and reduced human intervention”

iBOF: UGent and UA: “Taxation with reduced human intervention”. The funding application was submitted by Bruno Peeters (spokesperson), Miet Vanderhallen and Eva Lievens (UGent), Frank Witlox and Ruben Verborgh (decision in 2020). The financing was not retained. Other sources of funding are currently being sought.

2.3.3. IBOF: “Digitalisation corporate governance and entrepreneurschip”

iBOF: UGent, UHasselt and UA (Anne Van de Vijver, Mark Deloof and Ann Jorissen: “Digitalisation corporate governance and entrepreneurship”. Subject of the research: “The influence of digitalisation on cooperative tax compliance, the use of new technologies in companies, the influence of digital transformation” (decision in 2020). The funding was not retained. Other sources of funding are currently being sought.

2.3.4. ERC Grant

ERC Grant: David Martens submitted a proposal for an ERC Grant on “Explainable artificial intelligence” on 4 February 2020. David is through to the second round and was interviewed on 8 October 2020. He was ranked well but was ultimately denied funding due to insufficient resources. It is being considered whether the project can be funded at the FWO or at the BOF.

2.3.5. Horizon 2020

Horizon 2020: Anne Van de Vijver, David Martens and Toon Calders have submitted an application (April 2020) together with VU Amsterdam, University of Sheffield, Deutsche Forschungszentrum für Künstliche Intelligenz, and the Fundacion Universitaria San Pablo (Madrid). The theme is “automated decision systems for tax authorities”. The funding application was not retained.

2.4. Completed doctoral research

An overview of completed PhDs defended before 31 December 2020 is available on the [ATA website](#). In 2020, two doctorates were defended.

2.4.1. Tax treaty power in a federal form of government

Rik Smet started his doctoral research in July 2015 under the promotorship of Bruno Peeters and Anne Van de Vijver. The public defence took place on 23 June 2020. A summary of this research can be consulted via the [ata webpage](#).

2.4.2. Criminal Enforcement of Tax Obligations. A plea for well-considered depenalisation

Jef Van Eyndhoven started his doctoral research in April 2014 under the promotorship of Bruno Peeters. He successfully defended his doctoral dissertation on 2 December 2020. A summary of this research can be found on the [ata webpage](#).

3. Continuing Education Customs and Excise

3.1. European recognition

The application for European recognition was submitted to the European Commission at the end of December 2020. The official recognition decision is expected on May 30, 2021.

3.2. National recognition

In order to be recognized as a specialized training of the customs, excise and VAT regulations applicable in Belgium, the training must consist of at least 72 hours of training. In order to be nationally recognized, the general module was expanded from 48 hours to 72 hours. As a result, the general module will not consist of 8 but 12 days. The application will be submitted in 2021. National recognition is expected by September 2021.

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

In 2020, the major curriculum change master of tax law, specialization customs and excise duties was approved. Continuing education Customs and Excise will also be open to students from the academic year 2021-2022.

3.4. Modules

The Continuing Education Customs and Excise is a modular, academically oriented specialisation course in customs and excise duties which is organised in consultation with the FPS Finance and in cooperation with the private sector by the University of Antwerp - ATA (Dutch-speaking section) and the University of Liège (French-speaking section). When developing the training, the EU Customs Competency Framework was taken into account. The training is aimed at a mixed teaching and student body, coming from the FPS Finance, the private sector, the magistracy and the academic world.

3.4.1. General module

The general module edition 2020 took place on 17, 18, 20, 21 February 2020 and on 9, 10, 12 and 13 March 2020 with approximately 40 registrations. This edition (like the previous editions) was fully booked. A large representation of officials from AAD&A (FPS Finance) was present. The last day of the training took place just before the lockdown. The exam took place on 4 June 2020 and the catch-up exam on 11 June 2020. The solemn proclamation took place in September 2020 at the port house. The programme of the general module edition 2020 can be found on the ata-webpage and in the appendix.

3.4.2. Advanced modules

Participants who have successfully completed the general programme can enrol in different advanced modules which will be rolled out in different phases and will be taught in English. Note that, the EU Customs Competence Framework is also taken into account when developing the advanced modules.

In 2020, several advanced modules were rolled out, except for the “Risks and Compliance” module,. This module was initially scheduled for April 2020, but was postponed to 25, 26 and 27 January 2021 due to the lockdown. The programme of the advanced modules can be consulted in the appendix. Since the lockdown, all advanced modules have taken place digitally.

3.4.2.1. Advanced Module ‘Import’

This module took place on 27, 28, 30 and 31 January 2020 under the guidance of the sub-coordinator Steve Mees. The examination took place on Friday 7 February 2020.

3.4.2.2. Advanced Module ‘Export’

This module took place on 25, 26 and 28 May 2020 under the guidance of sub-coordinator Philippe Heeren. The exam took place on Thursday 18 June 2020.

3.4.2.3. Advanced Module ‘Customs taxable elements’

This module took place from 22 to 26 June 2020 under the guidance of the sub-coordinator Patricio Diaz Gavier. The examination took place on Friday 3 July 2020.

3.4.2.4. Advanced Module ‘Customs environment’

This module took place on 28 and 29 September 2020 and on 1 October 2020 under the guidance of the sub-coordinator Steve Mees. The examination took place on Thursday 8 October 2020.

3.4.2.5. Advanced Module ‘Excises’

This module took place on 19 and 20 October 2020 under the guidance of sub-coordinator Dirk Aerts. The exam took place on Monday 26 October 2020.

3.4.2.6. Advanced Module ‘Customs strategy in relation with international trade’

This module took place on 23, 24, 26 and 27 November 2020 under the guidance of sub-coordinators Philippe Heeren and Yves Melin. The exam took place on Friday 4 December 2020.

4. DIGITAX

4.1. Ongoing research projects and research funding

4.1.1. Methusalemfunding

4.1.1.1. Artificial intelligence used by tax authorities, balancing effectiveness and efficiency with the right to privacy.

This concerns the doctoral research of Emma Caeyers entitled: “Artificial intelligence: efficiency and privacy”, supervised by Bruno Peeters and Anne van de Vijver. Emma has now stopped her research. David Hadwick was appointed as Emma's successor on 1 November 2020 to continue this topic.

4.1.1.2. Fraud detection with behavioural data

Dieter Brughmans started his doctoral research in October 2019 entitled: 'Fraud detection with behavioral data' under the supervision of David Martens.

4.1.1.3. Fairness in machine learning

In September 2020, Daphne Lenders has started a PhD research within the theme Fairness in Machine Learning. Her supervisors are Toon Calders and Sylvie De Raedt. Daphne will use the data of Vlabel (Flemish tax administration).

4.1.1.4. Does corporate governance impact the level of tax disclosure?

Michiel Van Roy started his research on 1 September 2020 with the title: "Does corporate governance impact the level of tax disclosures? The supervisors are Ann Jorissen, Anne Van de Vijver and David Martens. Michiel will write a PhD on papers.

4.1.2. External funding

4.1.2.1. Private sponsors

4.1.2.1.1. Taxatie van artificiële intelligentie

Kimberly Van Sande started her PhD research in October 2019 under the supervision of Bruno Peeters and Anne Van de Vijver. The research is funded by Tiberghien Phd Research Grant.

4.1.2.1.2. Transfer pricing in digitale economie

This research is financed by Deloitte Grant. The supervisors are Bruno Peeters and Anne Van de Vijver. The researcher is Mariya Otto. Mariya started in October 2019.

4.1.2.1.3. The virtual permanent establishment in international tax law

Thanks to the support of EY Grant, the research of Eva Baekelant “The virtual permanent establishment in international tax law” could be sponsored. The supervisor is Anne Van de Vijver. Eva started her research in the autumn of 2020.

4.1.2.2. FWO

4.1.2.2.1. Limits and legitimacy of the use by tax authorities in the light of the prohibition of fishing expeditions

Liesa Keunen's joint PhD is funded by the FWO (joint PhD UGent and UAntwerp). The supervisors are Sylvie De Raedt, Bruno Peeters and Eva Lievens (UGent). The title of her research is as follows: *"Big data research by the tax administration: the legal basis and limits of the prohibition of fishing expeditions"*. Lisa started her doctoral research at UGent in October 2019. Officially, she was appointed as (joint) Phd of UAntwerpen since March 2021.

4.1.2.3. Flemish government

4.1.2.3.1. Explainable AI

This PhD is elaborated by Raphaël Mazine under the supervision of David Martens. Raphaël started his research in the autumn of 2019 and the research is sponsored by the Flemish government.

4.1.2.3.2. Fairness in Machine Learning

In the autumn of 2019, Ewoenam Topko started working on his PhD under the promotorship of Toon Calders. He does his research within the theme "Fairness in Machine Learning". This research is funded by the Flemish government

4.1.2.4. AXA

4.1.2.4.1. Fairness in Machine Learning

In autumn 2019, Marco Fabier started under the supervision of Toon Calders. This research is sponsored by AXA joint Research Initiative.

4.1.2.4.2. Explainable AI

Thanks to the support of AXA, Tom Vermeire started his doctoral research under the promotorship of David Martens. Tom started his research in autumn 2019.

4.1.2.5. Doctoral research with own funding

Pedro Moraya Barros his research is financed with own funding and is entitled: *"International taxation and domestic policies: the choice for unorthodox taxation policies"*. The supervisors are Anne Van de Vijver and Ann Jorissen. Pedro has now been incorporated into CoE DigiTax.

4.1.3. Internal funding, other than Methusalemfunding

4.1.3.1. Cooperative compliance for companies: Key Success Indicators

Wouter Dister started his doctoral research on 28 March 2019 under the supervision of Anne Van de Vijver and Miet Vanderhallen. Wouter Dister's research is funded by BOF with the title: 'The key success indicators of cooperative tax compliance for companies, using tax technology (namely the so called Tax Control Framework)'.

4.1.3.2. The future of the ability to pay principle

Karl Pauwels started his doctoral research on 12 March 2018 under the supervision of Anne Van de Vijver. Karl Pauwels' research is funded by UAntwerp and is entitled: "The future of the ability to pay principle".

4.1.3.3. Digitalisation and taxation

Tarcisio Diniz Magalhaes: (TTZAPBOF) was initially appointed as of 1 October 2020, but the covid measures made it difficult for him to move from Canada to Belgium. He started only on 1 January 2021. He will conduct research within the theme of digitalisation and taxation.

4.1.4. Affiliations without financial effects, for the purpose of submitting a post doc funding

Three affiliates (postdocs) were also included in DigiTax. These researchers contacted DigiTax and want to continue their research activities within DigiTax. They are very promising researchers. It concerns the following researchers:

Aretha Campbell: Aretha studied in the US and in Spain (Salamanca). She obtained an MBA in Investment and International Business and a Phd in Law (topic: "Rule of Law and Global Governance"). Her research focuses on "The impact of automatic exchange of bank information for the Caribbean". This research is supported by Anne Van de Vijver and Ann Jorissen.

Nilay Dayanç Kuzeyli: Nilay holds an LL.M. in Law and Economics and a Ph.D. in Tax Law (topic: "Assessment of Universal Succession Cases in Tax Liability"). She teaches at Bilkent University in Turkey. Her research is about "The taxation of blockchain technology considering its environmental effects". This research is supported by Anne Van de Vijver and Tarcisio Diniz Magalhaes.

Alessandro Liotta: Alessandro holds a Master in Law, an LL.M. in International Tax Law and a PhD in Law and Business (topic: "Tax avoidance and intellectual property holding companies"). He teaches in Italy (Milan). His research is about "The use of technology in combatting tax avoidance". This research is supported by Bruno Peeters and Anne Van de Vijver.

4.2. Activities

The programmes of the various activities can be consulted on the ata-webpage and in attachment.

4.2.1. Annual conference: 'Tax and Digitalisation. Challenges and Opportunities'

The annual conference: "Tax and Digitalisation. Challenges and Opportunities" was initially planned for March 2020, but due to the corona pandemic, this conference could not be held physically. Therefore, it was decided to organise the conference online on 23 September 2021.

4.2.2. Summer school: 'Legal Technology and Legal Innovation'

The Summer school: "Legal Technology and Legal Innovation" was initially planned for 7 to 11 September 2020, but due to the corona pandemic, this conference could not take place physically. It was decided to organise this summer school physically from 6 to 10 September 2021.

4.2.3. Training: 'Coding for Lawyers'

The training course: "Coding for Lawyers" took place on 10, 11, 13 and 14 February 2020. This is a 4-day training course aimed at lawyers (professionals such as in-house lawyers, accountants, etc.).

4.2.4. Training: 'Transfer Pricing'

This training was scheduled to take place on 19 March 2020, 26 March 2020, 2 April 2020, 23 April 2020, 30 April 2020 and 7 May 2020, but due to the corona pandemic, this training could not physically take place. The speakers are of the opinion that - in view of the subject of this training - the training must continue physically. As soon as the activities are allowed to continue physically on campus, this training will be organised. The new dates will be announced later.

4.2.5. Webinar DigiTax/Digi4Fed: 'Big data and artificial intelligence: the challenges for (tax) authorities

This webinar took place on 27 November 2020. There were 60 participants. The webinar was a great success partially because this activity was advertised via LinkedIn. Through networking, contact was made with an employee of the World Bank and with Mr Goossens of FPS Finance. DigiTax is currently looking how to cooperate with them in concrete terms.

4.2.6. Workshop on Digital Taxation, Sustainable Investments and Green Economy

DigiTax organised the workshop "Digital Taxation, Sustainable Investments and Green Economy" with the aim to bring DigiTax researchers together with researchers from other disciplines (political economy, sociology, web technology, etc.) to brainstorm around new research proposals and to bring partners together to see how to collaborate on new research proposals in the future. This workshop took place on 3 December 2020 under the leadership of Tarcisio Diniz Magalhaes. It was an invitation-only workshop and therefore not intended for the general public. There were 10 participants, which is sufficient to enable interaction and to have a proper discussion on the presented topics.

5. Cooperation

5.1. Formal cooperation

Antwerp Tax Academy maintains contacts with various universities and institutions for further collaboration. Below is an overview of the collaborations that have already been established:

- **Tilburg University:** A cooperation agreement has been concluded with Tilburg University in order to assign certain subjects of final dissertations to Master Tax Law students (to both the Master Tax Law students of the University of Antwerp and the University of Tilburg). The aim is to promote comparative legal research. Thus, since the academic year 2014-2015, five subjects have been selected in consultation. Lecturers from Tilburg University are also involved in the permanent training programme Customs and Excise Duties.
- **ICHEC - ESSF:** There has been a cooperation agreement with ICHEC (Brussels Management School) since 1996. The aim is to promote the reciprocal exchange of lecturers, students and researchers. ULiège (Tax Institute HEC Liège): This cooperation has led to various initiatives in the past, such as a joint PhD (A. Nollet), the award of an international Francqui chair to Prof. Dr. W. Schön with the University of Antwerp as the host institution and the University of Liège as a partner institution. The permanent training in Customs and Excise Duties is also being organised in cooperation with Liège University.
- **Antwerp Management School:** (see 1.4.).
- **Young Universities for the Future of Europe (Yufe):** The YUFE Alliance is based on the joint vision of ten young research-intensive universities and four non-academic partners located all across Europe. The university of Antwerp is an academic member of YUFE.
- **World Customs Organization (WCO):** the WCO contributed to the Customs & Excise Duties permanent training in 2018.
- **Huber & Crommen PhD Research Grant:** In June 2014, Antwerp Tax Academy was able to acquire the support of the law firm Huber & Crommen. These funds made it possible to finance the doctoral research of Jef Van Eyndhoven. On 2 December 2020 Jef defended his doctorate "Criminal enforcement of tax obligations. A plea for a well-considered depenalisation" with success.

- **KPMG PhD Research Grant:** Business and higher education are finding each other more and more, also in human sciences. For example, KPMG Tax Consultants has financed the University of Antwerp for a PhD study within the field of tax law.
- **PwC Belgium:** Since 2015, PwC Belgium has sponsored tax education at the Faculty of Law of the University of Antwerp. In particular, the support goes to the Master's programme in Tax Law, which 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, and enables the programme to hire Kristof Wuyts (alumnus of UAntwerp) as a teaching assistant. **EY, Deloitte, Cazimir lawyers, Tiberghien lawyers:** sponsors of doctoral research within DigiTax. In the framework of the sponsorship agreement, agreements were made to maintain regular contact with DigiTax and ATA (informal consultation, presence at activities, etc.).
- **FPS Finances:** DigiTax has a formal co-operation agreement with FPS Finances, in which FPS Finances declares itself willing to co-operate in the framework of the research objectives of DigiTax.
- **Flemish Tax Administration:** DigiTax has a formal co-operation agreement with Vlabel, whereby Vlabel declares itself to co-operate in the framework of the research objectives of DigiTax.

5.2. Informal cooperation

- **Centre for Taxpayer Rights (Nina Olsen):** DigiTax keeps in touch with this center and future conferences are referred to on our respective websites.
- **Worldbank, VIA University College (Denmark) and HMRC:** DigiTax is organising a lecture series with them in 2021 and is planning joint workshops in the autumn. Anders Agerskov from Worldbank was previously a participant in our workshop on less developed countries (January 2021) and at our webinar on big data (November 2020).
- **UNamen (CRIDS):** DigiTax has a joint research project with this university (on whistleblowing), DigiTax will speak at the CRIDS conference in November 2021 (both 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):** DigiTax has a joint PhD with Prof. Eva Lievens (Liesa Keunen).
- **Digi4Fed (BELSPO consortium consisting of Kuleuven, UAntwerpen, UNamur, ULiège):** DigiTax organised a joint webinar with this research consortium that researches big data and artificial intelligence in public services. Sylvie De Raedt is also a member of the follow up committee of this consortium.

6. Budget

The operating budget of the Antwerp Tax Academy is limited and depends on grants, sponsoring (if required in kind) by third parties and revenues from study days and conferences organised by the Antwerp Tax Academy. By attracting research projects, the Antwerp Tax Academy has managed to reach the self-financing target (in the short term). The costs of the administrative follow-up by Nexus (internal cost) is charged to the budget of Antwerp Tax Academy by the Faculty of Law. For 2021 these internal costs will partly be borne by the central administration of the University of Antwerp (15,000 EUR). In time, the aim is to achieve sustainable self-financing. The financial key figures are as follows:

FINANCIEEL OVERZICHT ANTWERP TAX ACADEMY 2020	
OVERGEDRAGEN SALDI VAN 2019	149.691,56
INKOMSTEN (in EUR)	
Inschrijvingsgelden	154.214,50
Toelage U&S + FWO	4.500,00
TOTAAL INKOMSTEN	158.714,50
UITGAVEN (in EUR)	
Licenties software	62,93
Erelonen en honoraria	21.080,02
Kantoorbenodigdheden	50,00
Merchandising	597,50
Aankopen kantine en refter	3.122,28
Gelegenheidsgeschenken	490,83
Bijdragen en lidgelden	1.700,00
Post	23,52
Restaurantkosten	4.348,85
Aankopen cursussen en cursusmateriaal	6.044,55
Personeelsadvertenties	415,00
Inschrijvingen congressen	800,00
Uitzendkrachten	1.372,99
Overdracht saldi	36.651,93
Bankkosten	70,44
Overhead	34.393,97
Interne kosten	79.228,51
TOTAAL UITGAVEN	190.453,32
RESULTAAT 2020	-31.738,82
TOTAAL BESCHIKBAAR SALDO 2020	117.952,74

