



## **Summary of the annual report 2023**

**(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 and Philosophy, Sciences (Department of Mathematical 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 is to promote, facilitate and implement 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 enforcement, 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 "which 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 useful in understanding the tax knowledge and policy questions facing modern society.

The globalisation of economic traffic, the 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 distribution (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:

- providing 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 with a view to forming 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

At first, 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. The fourth research line is about *'The management of private wealth from a tax perspective'* and the fifth research line concerns *'Tax (right) comparative research'*.

In 2018, the second research line *'Taxation as a tool to promote entrepreneurship'* was updated and transformed into the research line *'Entrepreneurship in the 21st century and new technologies: tax opportunities and challenges'*.

In 2022, the fifth research line *'Tax (law) comparative research'* was deleted because this research line is more of a research method than a research object. The intention is to apply the (legal) 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.

In 2023, the content of the first and second research lines were updated. The content and title of the first line of research was changed from *'The ability-to-pay principle as a 'leitmotif' for personal income tax reform in the active welfare state'* to *'Tax equity, trust and tax compliance'*. In addition, the second line of research highlighted *'Sustainability'*. Therefore, the title of the second line of research was updated and expanded from *'Business in the 21st century and new technologies: tax opportunities and*

challenges' to *'Taxation of companies in the 21st century: opportunities and challenges of digitalisation and sustainability'*.

### **1.3.1. Tax fairness, trust and tax compliance**

The first line of research at the Antwerp Tax Academy is dedicated to investigating three critical factors necessary for an effective tax system: tax fairness, trust and tax compliance. These factors play a crucial role in building a positive relationship between taxpayers and the government and are essential for the general well-being of society.

This line of research aims to deepen knowledge by investigating tax fairness, trust and tax compliance, as well as their interrelationships. Understanding these factors can help improve tax policy development, enhance tax compliance and ultimately contribute to the general welfare of society.

Tax justice is a normative principle that refers to the principles of non-discrimination and equality, ability-to-pay, intergenerational justice, legitimate decision-making, interstate justice and principles of good governance. Perceptions of fiscal justice are guided by these principles, as well as individual differences, such as social context and self-interest. We aim to explore what tax justice is, how tax justice perceptions develop and how these perceptions influence tax compliance, tax evasion and other forms of tax behaviour. In addition, the role of the legal system, including taxpayers' fundamental rights such as the right to undisturbed enjoyment of property, in facilitating and contributing to tax justice will also be examined.

Trust is a critical factor in the relationship between taxpayers and the government. The level of trust reflects the belief taxpayers have in the government's ability to perform government functions properly and use tax revenues effectively. We aim to better understand how trust develops in the tax context and how the legal system, including taxpayers' fundamental rights, can contribute to trust in governments and tax administrations.

Compliance with tax obligations is essential for the functioning of the tax system and is influenced by several factors, including tax fairness, social norms and trust. We aim to better understand (voluntary) compliance, determinants of tax compliance and how the legal system, including taxpayers' fundamental rights such as the protection of personal data and respect for private life, can contribute to tax compliance.

The impact of digital developments on tax justice, trust and tax compliance are also studied. This research interfaces with ATA's second line of research. These include, for example, the influence of the digital economy on international tax law and interstate justice or the impact of tax administrations' use of digital tools and artificial intelligence on principles of good governance and perceptions of justice.

Our research aims to identify the role of different stakeholders, such as tax administrations, taxpayers, tax advisers and other third parties, in shaping perceptions of tax justice, developing trust relationships and influencing taxpayers' behaviour. We also want to explore the differences in perceptions and behaviour between different groups.

### **1.3.2. Corporate taxation in the 21st 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 21st 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. Private asset management from a tax perspective**

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)

**Antwerp Center on responsible AI (ACRAI)**

**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
- Diniz Magalhaes Tarcisio, Faculty of Law
- 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
- Plets Nicole, Faculty of Law
- Rivière Inès, Faculty of Law
- Rozie Joëlle, Faculty of Law
- Smet Rik, Faculty of Law
- Vandenhoele Wouter, Faculty of Law - Research Group Law and Development
- Van de Vijver Anne, Faculty of Law – president of Antwerp Tax Academy
- 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

### **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 and possible new lines of research are also discussed.

### **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 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'*.

#### **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 tax 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 runs through spring 2024. In autumn 2023, the PhDs associated with this project were defended and in spring 2024, the valorisation tools will be finished and handed over to the members of the user group of this project. The results from this research will be published in scientific journals. Katrien Janssen is developing an application for companies; she will take care of the valorisation part.

#### **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. This project has now been finished.

#### **2.1.4. Private funded research projects**

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## **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 tax component. Linde Wuyts successfully defended her PhD thesis on 4 October 2023.

## **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. The findings will be published in an international journal.

## **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. On 9 November 2023, Inès Rivière successfully defended her PhD.

## **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 the completed doctorates, defended before 2023, 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. This recognition was renewed again in 2024 for a period of three years.

For a structural academic teaching and research support for this programme (and for the permanent training customs and excise) Sylvie De Raedt and Ward Lietaert were appointed.

## **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).

### **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 (Dutch)**

The basic module edition 2023 was successful. There were around 15 registrations. The classes continued physically on campus on: 13, 14, 16, 27, and 28 February 2023 and 2, 6, 7, 9, 13, 14 and 16 March 2023. The classes were also recorded. The examination took place on March 24, 2023, and the catch-up examination on March 31, 2023. The port excursion and ceremonial proclamation at Antwerp Port House took place on Friday 21 April 2023. At the end of the basic module, according to annual custom, a guided visit to the Port of Antwerp was also made. 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. Basic module (English)**

There was a need for an English-language abridged version of the Dutch-language basic module. An English-language basic module was therefore set up. This English-language basic module is offered as an 'online kit', consisting of 16 recordings of 75 to 90 minutes with the possibility of taking multiple choice examination. This format does not entitle students to national accreditation, but those who pass the examination will have access to the specialisation modules. This course started on 1 December 2023.

#### **3.4.3. Advanced modules**

Participants who have successfully completed the basic programme (Dutch or English) 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 2023:

- (1) 'Special Procedures': 27, 28, 29 en 30 maart 2023
- (2) 'Import': 24, 25, 26 en 27 april 2023
- (3) 'Customs Strategy and International Trade': 22, 23, 24 en 25 mei 2023
- (4) 'VAT': 23, 24, 25 en 26 oktober 2023
- (5) 'Customs Taxable Elements': 27, 28, 29, 30 november en 1 december 2023



## **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 titled: '*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. Dieter Brughmans conducted research on customs administration data. The 'Nice' algorithm he developed was tested on data from SMEs. Dieter Brughmans successfully defended his PhD on 8 September 2023.

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

Daphne Lenders started her PhD research on 1 September 2020, within the topic Fairness in Machine Learning. Her supervisors are Toon Calders and Sylvie De Raedt. In addition to her PhD, Daphne worked with master students on Vlabel (Flemish tax administration) data as part of a research on indicators for successful bank examination in inheritance tax. A presentation of the research results took place at Vlabel on 18 October 2022. Daphne Lenders is currently in Pisa for a research stay funded by the FWO where she will conduct research at the intersection of Explainable AI and Fairness in Machine Learning.

#### **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 did an internship at the FPS Finance until June 2023. During his internship, Michiel conducted research on the quality of internationally exchanged data for fraud investigations. For one of his papers, Michiel Van Roy worked on data from the FPS Finance (Large Enterprises department). Michiel has already completed his research for that project and the FPS Finance will valorise the research report and use it in the framework of the IMF's TADAT (Tax Administration Diagnostic Assessment Tool). In addition to the paper on the FPS Finance data, Michiel Van Roy has also completed two other papers. The first paper deals with the relationship between ownership characteristics of large listed companies and the tax information the companies provide in their financial statements, annual report and ESG report. The second paper zooms in on board characteristics and the tax information provided and looks at whether that relationship is moderated by the formal and informal institutions in a country. Michiel Van Roy's preliminary defence will take place on 13 June.

#### **4.1.4. Research projects Alessia Tomo**

Alessia started as a post-doc researcher at DigiTax on 1 November 2022, replacing Luisa Scarcella. She mainly wishes to build research around the use of third parties in the tax collection process. She led a panel at the GovTrust conference. There, she will also present her paper. She is preparing a paper on lawyers' professional secrecy. Alessia Tomo submitted an FWO application as part of postdoctoral funding on 1 December 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 Methusalem Funds (additional 20 %) for one year, with a view to applying a DOCPRO4 funding proposal (from February 2023) and FWO. 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 promotorship of Anne Van de Vijver and Bruno Peeters. Her research is funded by Deloitte Grant. Mariya Otto switched to a PhD on papers. Mariya Otto is in the process of writing her articles. 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. Eva Baekelant switched to a PhD on papers. The doctoral research is ongoing.

#### **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 of 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. Liesa Keunen submitted two papers for review. She is currently working on her third and fourth papers.

#### **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 the doctoral research of David Hadwick under the supervision of Anne Van de Vijver and Toon Calders. This research was initiated with Methusalem funding. David successfully submitted an FWO funding application entitled '*Deus Tax Machina: The use of artificial intelligence by*

*tax administrations in the EU and its implications for taxpayers fundamental rights'* on 1 March 2021. The promoters are Anne Van de Vijver and Toon Calders. The first phase of this research has been completed. David Hadwick developed a Citizen Science project. David Hadwick started with field research. He is currently in the process of conducting interviews.

#### **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 highly ranked. The proposal was selected for FWO's runner-up programme. An FWO funding of EUR 368k was awarded 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. Lize has also left the university.

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

From 1 December 2021, Anouk Decuyperre was recruited through Methusalem. Since 1 September 2022, she has been recruited on faculty resources (Research Manager Business and Law). Anouk Decuyperre submitted an FWO project proposal on 1 April 2022 together with Anne Van de Vijver and Stéphanie Desomer that was awarded in December 2022. The promoters are Anne Van de Vijver, Stéphanie De Somer and Erich Kirchler (Vienna University). From 1 February 2023, she will work on the basis of FWO funding. Anouk Decuyperre and Anne Van de Vijver have also applied for and obtained additional funding from the National Bank of Belgium. She is currently developing a theoretical framework within this research.

### **4.2.3. Flemish government**

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

This PhD topic was developed by Raphaël Mazzine under the supervision of David Martens. Raphaël started his research in autumn 2019. The research is sponsored by the Flemish government. Raphaël Mazzine successfully defended his PhD in May 2023.

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

In autumn 2019, Ewoenam Topko started his research 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. Ewoenam is also working on a paper together with David Hadwick (interdisciplinary project) on avoiding discrimination when using algorithms. The research is ongoing.

#### **4.2.4. National Bank of Belgium**

Anne Van de Vijver and Anouk De Cuyperre submitted a funding application to the National Bank of Belgium for additional financial support for Anouk's research project. This funding has been granted, allowing her to conduct wider surveys.

## **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 has been part of DigiTax within ATA ever since. 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 stayed in Bologne for research. Pedro's PhD was pre-defended in June 2023 and successfully defended publicly on 11 September 2023.

#### **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 and Tarcisio Diniz Magalhaes (co-supervisor). This doctoral research is ongoing. Tarcisio submitted an FWO application in April 2022 to fund this research, but it was not granted.

#### **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*'. Alexander Chaprak stayed in the United States. Alexander Chaprak's research has taken a different turn.

#### **4.3.4. 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. Francesco de Lillo resided in Amsterdam. Francesco's doctoral research is ongoing.

### **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 PhD with the University of Salerno deals with the allocation of taxing powers in the European Union. The promoters are Bruno Peeters (University of Antwerp) and Pasquale Pistone (University of Salerno). The title of his PhD is: '*The Gordian Knot of Taxation in the European Union: Rethinking the Allocation of Powers in European Taxation*'. Sam Van der Vlugt spent six months in Antwerp for his research. Sam Van der Vlugt's research stay has ended, but he has 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 10% as a BAP researcher with Methusalem financing at the University of Antwerp. This appointment percentage was increased to 20% from 1 January 2023 for a period of one year. The preliminary defence took place on 13 September 2023. Sam Van der Vlugt's PhD was successfully publicly defended in Salerno on 25 January 2024.

### **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. It is entitled '*The key success indicators of cooperative tax compliance for companies, using tax technology (namely the so called Tax Control Framework)*'. 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's preliminary defence took place on 14 September 2023. Wouter successfully defended his PhD on 15 November 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 and is entitled '*The future of the ability to pay principle*'. Karl Pauwels' doctoral research is ongoing. It examines which aspect within social security can be taxed in order to apply the ability-to-pay principle to it as well. The doctoral commission went well. Anne Van de Vijver submitted a Tournesol funding application for Karl Pauwels to finance his research stay in France. Karl Pauwels continued to follow up the Tournesol project. In July 2023, Karl Pauwels went to Lyon to attend a workshop and in October 2023, the researchers came to Belgium from Lyon. On 21 December 2023, Karl Pauwels organised a workshop together with Sam Van der Vlugt and Prof Aurélie Dort (from Lyon), prior to the 10th anniversary Congress of Antwerp Tax Academy. The workshop was on '*the Constitutional Tax Principles in a Comparative Perspective*'.

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

Tarcisio Diniz Magalhaes has been appointed research professor. He started on 1 January 2021. He conducts research within the theme of digitalisation, sustainability and taxation.

#### **4.5.4. Tax rules as an instrument of interstate development policy**

Sharon Waeytens (mandate assistant) started her PhD research on 1 February 2021 under the promotorship of Bruno Peeters and Anne Van de Vijver. Her research is funded by the University of Antwerp. The original title of this research is '*In search of a more balanced allocation of taxing powers between developed and developing countries: a plea for inter-nation equity*'. The doctoral research is still ongoing, but since December 2022, the angle of her doctoral research has changed. As a result, the title of her PhD research changed to '*Tax rules as an instrument of interstate development policy*'.

#### **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 is conducting research on the topic '*Sustainable Value Theory for the Taxation of the Digital Economy*'. Her research lies at the intersection between sustainability, taxation and the use of technology. The research is ongoing.

#### **4.5.6. Sustainable Corporate Taxation: Accounting for Negative Externalities in Income Tax Law**

Mark Anthony Omona to start on this research in 2024. It is funded by BOF (DOCPRO4). The promoters are Tarcisio Diniz Magalhaes and Gwenny Thomassen (Environmental Economics).

### **4.6. Funding applications submitted in 2023**

#### **4.6.1. European applications**

Anne Van de Vijver co-submitted a proposal with Nathalie Dens (FBE marketing) for a European tender. The topic is about '*How to use behavioural insights and nudges to achieve more tax compliance*'. The tender was not awarded.

#### **4.6.2. ERC-Grant**

P.M.

### 4.6.3. Belpo

P.M.

### 4.6.4. FWO-applications

#### (1) Research projects - round 2023

No applications were submitted for an FWO Fellowship. One application was submitted for a research proposal (mid-March 2023). It concerns the resubmission of the research proposal on 'tax challenges and opportunities of digitalisation in the extractive sector' which seeks to fund Christophe Malenga's ongoing research. The promoters are Tarcisio Diniz Magalhaes and Anne Van de Vijver. The application is in the rebuttal phase.

#### (2) FWO-SBO

It concerns project 'CODEFAIR': Co-designing Fairness in AI' (Toon Calders and David Martens), together with KU Leuven (augment) and UGent (AIDA). FPS Finance signed a letter of intent to actively participate in a 'user committee' (Taxation Department, i.e. SMEs, individuals and Large Enterprises).

### 4.6.5. Foreign governments

P.M.

### 4.6.6. BOF (DOCPRO)

Two funding applications were submitted to the BOF (DOCPRO4):

- (1) One on 'taxation of AI' by Sylvie De Raedt. This application was not granted.
- (2) One around 'Sustainable corporate taxation: accounting for negative externalities in income tax law', by Tarcisio Diniz Magalhaes and Gwenny Thomassen (and Alisson Christiaens - Canada). This application was granted.

### 4.6.7. BOF (Methusalem)

An application to obtain recognition as a COE with Methusalem financing in November 2023 was submitted by David Martens, Toon Calders, Anne Van de Vijver, Nathalie Dens (FBE marketing), Kris Laukens (bioinformatics) and Dirk Van Rooy (design sciences) for the ACRAI project.

### 4.6.8. National bank

Together with Anouk Decuypere, Anne Van de Vijver submitted a funding application to the National Bank regarding the ongoing research on fairness perception. This funding was granted.

### 4.6.9. Tournesol

Karl Pauwels, under the promotership of Anne Van de Vijver, 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) has also been included within DigiTax: Nilay Dayanç Kuzeyli; she is preparing a research proposal on '*taxation of blockchain technology considering its environmental effects*' (under the guidance of 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 affiliated with the University of Belo Horizonte, Brazil. She conducts research on '*Confiscation taxes*'. She has been in Belgium since August 2022 and she stayed in Antwerp until January 2023.
- Juan Manuel Vazquez is affiliated with the University of Amsterdam. He is researching '*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 spent two weeks in November 2022 and two weeks in April 2023 in Antwerp. On 24 April 2023, DigiTax organised a workshop with him on the role of digital platforms in taxation.

## 5. Activities

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

### 5.1. ATA in cooperation with Antwerp in Fiscalibus (AIF)

The alumni association (AIF) of the master's programme in tax law at the University of Antwerp, partly under the auspices of Antwerp Tax Academy, generally organises two events every year, in spring and autumn respectively. The **spring event**, led by Kristof Wuyts, took place on 11 May 2023 (18:30-21:00). The theme of this occasional lecture was: '*Pillar 2*'. The speaker was Rik Smet. The target audience was all students, former students and teachers of the Ma-na-Ma Tax Law and the Master of Laws, majoring in Tax Law. The **autumn event** took place on 14 November 2023. This event put the focus on '*Emerging technologies*'.

### 5.2. Lecture series Philosophers on taxation

#### 5.2.1. Lecture on Leonardus Lessius: Taxation as an art of balance: Lessius' insights on tax justice

A lecture on Leonardus Lessius was held on 23 February 2023 (19:00-20:30h). The speakers were Erik De Bom, Michaël Bauwens and Bruno Peeters. About 110 participants attended. The profile of participants was very diverse. This event was free of charge, but symptahisants were allowed to make a donation.

#### 5.2.2. Lecture on Thomas Aquinas and Aristotle: from free contribution to obligation

A lecture on Thomas Aquinas and Aristotle was held on 7 December 2023 (19:00 -20:30). The speakers were Dr Jo Badisco and Prof Luc Van Liedekerke. 90 participants registered.

### 5.3. Annual DigiTax conference

This conference coincided with the celebration of 10 years of ATA. This conference took place on 21 December 2023. This event was offered free of charge to participants. The title of this event was 'Towards sustainable tax relations: a multidimensional approach'. The conference was conducted entirely in English. Anne Van de Vijver gave a philosophical introduction. The conference consisted of three panels; 1) the relationship between the taxpayer and the tax administration (chair Sylvie De Raedt), 2) the relationship between the taxpayer and the planet (chair Tarcisio Diniz Magalhaes) and 3) intra- and inter-state tax relations (chair Sam Van der Vlugt). The panels invited academic speakers from beyond the legal discipline (stressing interdisciplinary nature of ATA/DigiTax), as well as representatives from companies or policymakers (OECD). Pasquale Pistone gave the keynote speech.

### 5.4. Summerschool: Legal Technology and Legal Innovation

The Summerschool: 'Legal technology and legal innovation' took place from 4 to 8 September 2023. This event was very well received.

### **5.5. Winter School: Leadership in Law**

This Winter School is an initiative of Anne Van de Vijver and Anouk Decuypere. This event took place from 6-10 February 2023. 25 students attended (10 Belgian and 15 foreign students). It was a very successful activity. Both teachers and students found this a very fascinating event. The theme deals with the question "What is the social role of the (future) lawyer in society?". The personality of (future) lawyers was reflected upon. It also reflected on the values and role of the lawyer in society; what can a lawyer mean socially after his/her studies? The exercises were based on scientific research.

### **5.6. Antwerp Center on Responsible AI (ACRAI)**

On 28 September 2023, the new center 'Antwerp Center on Responsible AI' (ACRAI) and its members were presented. The keynote speaker was prof. dr. Walter Daelemans (on chat GPT) and AXA's lead responsible AI. There were 205 people registered. ACRAI is one of the supporting institutions of ATA. On 21 November 2023, ACRAI organised a lecture (17:00-19:00) with a drink afterwards. Prof. dr. Jan Blockx and prof. dr. David Martens gave a lecture on AI-Act.

### **5.7. Workshop: Constitutional Tax Principles in a Comparative Perspective**

This workshop took place in the morning of 21 December 2023, prior to the 10<sup>th</sup> anniversary Congress of Antwerp Tax Academy. The workshop dealt with the Constitutional Tax Principles in a Comparative Perspective. This event took place at the City Campus of the University of Antwerp. The speakers were Sam Van der Vlugt, Karl Pauwels, Prof. Aurélie Dort (from Lyon) and Alessia Tomo. The aim was to exchange ideas in an informal way to facilitate future comparative research.

### **5.8. Academic Expert Training Tax and Technology**

This event took place on January 27-30 2023. It is a training course designed for professionals with experience in Tax and Technology in cooperation with the Vrije Universiteit Amsterdam (Prof. Albert Bomer). Location: 1 day in Amsterdam, 1 day in Antwerp (fully supported by ongoing research DigiTax). Around 11 paying participants attended. Both the University of Amsterdam and the University of Antwerp want to repeat this training.

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

The Societal Impact Reflection Group was expanded to include Christophe Waerzeggers of IMF (leading the tax law function in the legal department). The other members are Hans D'Hondt; chairman of the executive committee FOD Financien, David Van Herreweghe; administrator general Vlabel, Luc Batselier; representative of the Belgian tax administration at OECD. This group met online on 23 January 2023. Following this consultation, a consultation was also held with the full executive committee of the FPS Finance.

### **5.10. Meeting with the international Scientific Advisory Board**

The existing board (Bart Custers (Leiden University), Pasquale Pistone (Salerno University), Diana Van Hout (Tilburg University) has been extended with two new members: Eleonor Kristoffersson (Orebro University) and Salvatore Ruggiere (Pisa University). The members met on 20 March 2023. DigiTax wants to involve these members in its future plans.

### **5.11. DigiTalks**

The DigiTalks is an informal consultation event for DigiTax researchers and interested outsiders by invitation. Researchers can ask each other for feedback on current research, give mock presentations,

report on conferences attended, discuss who is going to relevant conferences, ... DigiTalks meets monthly on Friday afternoons. The first meeting was held on Friday 24 March 2023.

#### **5.12. Workshop DigiTax meets GovTrust**

This workshop was organised on 27 March 2023. This workshop aims to facilitate research collaborations.

#### **5.13. Workshop on DAC7 and withholding taxes**

This workshop took place on Monday 24 April 2023. This event was a collaboration with the University of Amsterdam (CTP project)(Juan Manuel Vazquez). It was a closed workshop with representatives of tax administrations and representatives of digital platforms, as well as a representative of the OECD (Paul Marsh).

#### **5.14. Workshop Maastricht**

A workshop was held at the University of Maastricht on 24 August 2023. Research and education cooperation was explored.

## **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 were 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 the reciprocal exchange of lecturers, students and researchers.
- **ULiège (Tax Institute HEC Liège):** This cooperation has led to several initiatives in the past, including a double doctorate (A. Nollet), the award of international Francqui Chair awarded to Prof. Dr W. Schön with UAntwerpen as the host institution and ULuik as the partner institution. The continuing education in customs and excise 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 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, under which Vlabel declares its willingness to cooperate within the framework of DigiTax's research objectives.
- **Salerno University:** in the framework of this cooperation, the doctoral research of Sam Van der Vlugt (double doctorate) is conducted.
- **Grant Thornton Belgium**
- **VGD**

## 6.2. Informal cooperations

- **Centre for Taxpayer Rights:** DigiTax keeps in touch with this centre and future congresses are referenced on our respective websites. In 2024, the DigiTax congress will be organised in collaboration with the Center for Taxpayer Rights.
- **Worldbank, VIA University College (Denmark) and HMRC:** DigiTax organised a lecture series with these entities in 2021-2022. Worldbank is also part of the planning committee of the DigiTax Congress 2024.
- **UNamen (CRIDS):** ATA had a joint research project with this university (on whistleblowing) in 2021. DigiTax actively participated in the CRIDS congress in November 2021. 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 in 2020. Sylvie De Raedt is also a member of the follow-up committee of this consortium.
- **Örebro University:** see FIRE project

## 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 follow-up by Nexus (internal cost) are charged to the Antwerp Tax Academy budget by the Faculty of Law.

The key financial figures for **2023** are as follows:

FINANCIAL OVERVIEW ANTWERP TAX ACADEMY 31/12/2023	
<b>TRANSFERED BALANCES OF 2022</b>	<b>131.901,20</b>
<b>REVENUE (in EUR)</b>	
Registration fees seminars and conferences	136.859,45
<b>TOTAL REVENUE</b>	<b>136.859,45</b>
<b>EXPENSES (in EUR)</b>	
Licences software	62,92
Fees and honoraria	30.932,12
Fee-related costs	500,00
Gift vouchers guest speakers	175,75
Purchase of drinks and food	8.270,17
Occasional gifts	235,90
Contributions and fees	-274,01
Post	94,58
Restaurant costs	827,50
Travel and accommodation expenses invoiced	1.292,75
Purchasing courses and course materials	1.325,10
Registration conferences staff	-750,00
Transferred costs	265,35
Bank charges, commissions, custody fees	209,50
Contribution of indirect costs	22.547,69
Offsets (expenses internal costs)	69.710,80
<b>TOTAL EXPENSES</b>	<b>135.426,12</b>
<b>RESULT 2023</b>	<b>1.433,33</b>
<b>TOTAL AVAILABLE BALANCE 31/12/2023</b>	<b>133.334,53</b>