



## Summary of the annual report 2021

(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 for Development Policy and Management and Antwerp Management School.

The primary objectives of 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 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 transport 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 a certain behaviour of taxpayers (e.g. investment, saving, 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 multifocal approach to taxation can be considered as a tax science, which can help us to understand the tax knowledge and 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 some 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 multifocal dimension. Furthermore, it intends to provide a leverage for (further) developing 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 achieved research results.

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 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;
- mobilise and strength the potential of researchers and expertise with a view to form a sufficient critical mass to allow the University of Antwerp and Antwerp Management School to participate fully in international and national research programmes;
- provide an independent, open and pluralistic academic platform where also academics from outside the University of Antwerp and the Antwerp Management School can go for multidisciplinary tax research;
- provide 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;
- maintain and activate 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, 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 personal income tax in an active welfare state**

During the reform of the income tax legislation in 1962, the legislator clearly wanted to take the taxpayer's ability-to-pay principle into account. 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 considered as an economic unit, and therefore, in order to assess the taxpayer's ability to pay, the composition of their family was taken into account. This was reflected, among other things, in the increase in the tax free minimum 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 income 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 subject. 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 each year.

Today's personal income tax system shows a number of fundamental shortcomings that require a more thorough reform. In order to ensure that the reform is based on sufficient (public) support, a thorough preparatory debate that draws on interdisciplinary fundamental research is 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 accepted starting point, the question arises as to which principle(s) should be applied in order to design the 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 in account (e.g. actual cohabitation, legal cohabitation, marriage, etc.). Furthermore, the question arises as to whether, from the point of view of the ability-to-pay principle, it can still be justified that the various types of income are taxed so differently in the personal income tax. Compare, for example, the taxation of movable assets and certain types of immovable income with the taxburden on employment income.

Is the determination of tax-bearing capacity limited to the "tax-bearing capacity" derived from income (regardless of its origin: labour or capital), or should other assets of the taxpayer 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 21<sup>st</sup> century and new technologies: tax opportunities and challenges**

New technologies and digitalisation have 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 administrations 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 regulations. It is important that also within this new economic reality, companies pay a fair tax contribution 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, capacity and efficiency. This poses a challenge since value creation in the digital economy is less linked to physical presence but 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**

Under pressure of various crises since the beginning of the 21<sup>st</sup> century, such as the property crisis and the subsequent financial and economic crisis, the Corona pandemic and the Ukraine crisis, there seems to be an increased need for further integration in fiscal and budgetary matters in the European Union, and more particularly in the Eurozone. This finding prompts questions as to whether or not Member States are surrendering tax sovereignty to 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 the European level when the Member States exercise their own fiscal powers? If so, to what extent are we prepared to allow this more far-reaching participation from Europe, and how does this relate to the so-called principle of subsidiarity?

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

Finally, the evolution towards greater regional autonomy within EU Member States raises questions about the possibilities and limits of the division of tax powers among several levels of government 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 and ownership.

On the other hand, the study focuses on the tax treatment of the transfer of assets and on the relationship between taxes on the 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, equivalences, exemptions and reductions) such as the tax status of relationships 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 business, and the exemption on the inheritance of family home.

### 1.3.5. Comparative (legal) research on taxation

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

The first stream uses the comparative (law) methodology 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 governments as taxpayers.

From a multidisciplinary point of view (law, economics, sociology, philosophy, psychology or history), it is investigated how different tax systems can be explained and to look for new insights and solutions. The comparative law research also contributes to the four other research lines of 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 law methodology *in fiscalibus*. The pivot question in this stream is 'why is this method applied?'

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 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). Also, national courts use the comparative legal method to interpret their own tax law.

This research line therefore investigates the functions of the comparative law method *in fiscalibus*. What are the opportunities and the limits of this research method?

## 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
- Research Group Law and Development

### 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:

Barbaix Renate, Faculty of Law  
Bruno Blondé, Faculty of Arts and Philosophy, Departement of History  
Brosens Linda, Faculty of Law  
Calders Toon, Faculty of Science, Department of Mathematics-Informatics  
Cantillon Bea, Faculty of Social Sciences – Centre for Social Policy  
Cassimon Danny, Institute for Development Policy and Management  
Damen Sven, Departement Accountancy and Finance  
De Borger Bruno, Faculty of Business and Economics  
De Ceuster Marc, Faculty of Business and Economics and Antwerp Management School  
De Haes Steven, Antwerp Management School  
De Raedt Sylvie, Research Manager DigiTax  
Deloof Marc, Faculty of Business and Economics and Antwerp Management School  
Dister Wouter, Faculty of Law  
Jorissen Ann, Faculty of Business and Economics and Antwerp Management School  
Laveren Eddy, Faculty of Business and Economics and Antwerp Management School  
Lemmens Willem, Arts and Philosophy, Centre for Ethics  
Martens David, Faculty of Business and Economics, departement Engineering Management  
Pauwels Karl, Faculty of Law  
Peeters Bruno, Faculty of Law and Chairman of Antwerp Tax Academy  
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  
Vanderhallen Miet, Faculty of Law  
Van Dooren Eric, Faculty of Law  
Van Liedekerke Luc, Faculty of Arts and Philosophy, Centre for Ethics, Departement Management  
Vanneste Jacques, Faculty of Business and Economics  
Van Vaerenbergh Leona, , Faculty of Arts and Philosophy  
Verbist Gerlinde, Faculty of Social Sciences – Centre for Social Policy  
Vet Cassandra, Institute for Development Policy and Management  
Waeytens Sharon, Faculty of Law

The meetings, reports and agendas of the Management Committee are held in Dutch as no non-native speakers are members of the Management Committee.

### 1.5.2. General Assembly

At least once a year, the general assembly meets to reflect on the research policy to be pursued and implemented. The various activities of the past year and the initiatives that have already been taken or will be taken in the coming year are discussed. The meeting also provides an opportunity to reflect on the achievements of Antwerp Tax Academy. This concerns training activities, seminars, publications, research projects, PhDs, collaborations and so on.

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

Since 2021, the meetings, reporting and the agenda of the general assembly have been conducted in English due to the presence of non-Dutch-speaking members who do not have a sufficient command of Dutch.

### 1.6. Publicity

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

For the practical organisation of its seminars, Antwerp Tax Academy relies on the services of NEXUS of the Law Faculty, which is the successor of the Centre for Professional Development in Law (CBR). In return for payment, NEXUS takes care of the practical organisation and also the publicity by means of (digital) flyers and news items.

In addition, Antwerp Tax Academy has a bilingual website ([www.antwerptaxacademy.be](http://www.antwerptaxacademy.be)) with an overview of the functioning, purpose, background, members, research, activities and news of Antwerp Tax Academy. 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. Marc cooperates with his colleague Tanja Kirn from the University of Liechtenstein. The project has now ended. A paper on this project will soon be available with the title: *'The effect of a tax deduction on equity capital 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 information systems in strategic change in (family) firms'*. 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 change within family businesses. 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. The collected data have been analysed and processed. Subsequently, it is planned to publish the results of this research.

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

The supervisors of this research project are Renate Barbaix and Frederik Swennen. The doctoral researcher was Kamila Kaczmarek (FWO). After Kamila Kaczmarek terminated her doctoral research on 31 December 2020, she was succeeded by Damiaan Leire who was appointed as new doctoral researcher on this FWO project in 2021.

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

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

This project is conducted in co-operation with professor Nicolas Hellman (University of Stockholm 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 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 at the University of Roehampton in London. The paper was submitted to a journal in 2021.

## **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. Five valuation methods are being developed for companies. The ambition is to develop a valuation tool that can be used by all companies.

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

Veerle Lerut conducts research that is sponsored by Cazimir Lawyers. The supervisors are Bruno Peeters and Anne Van de Vijver. Veerle started her doctoral research on 15 November 2020 at 40% fteq for a period of 4 years (from 2020 to 2024). The title of her dissertation is *'The double tax treaty provision on government services'*. In consultation with the supervisors and sponsors, the PhD student has temporarily put her research on hold for personal reasons.

## **2.1.5. Research projects funded by the federal government**

### ***2.1.5.1. Project “Whistleblowing”***

The transposition of the whistleblowing directive is led by Sylvie De Raedt (supervisor), Anne Van de Vijver and Ann Jorissen (both co-supervisor). This research project is financed by FPS Economy, together with UNamur (CRIDS). This project was subcontracted on behalf of the University of Namur. The research was submitted and delivered in 2021. The delivered services were invoiced to the University of Namur. A legislative proposal will be submitted based on this research.

## **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 Belgium. Three researchers were appointed within this framework: Erhard Vermeulen, Jesse De Bruyn and Katleen Joostens. The report with the conclusions and recommendations was delivered to the European Commission in 2021. The objective is, from a policy point of view, to adapt the legislation and to update the customs penal code in Belgium and Luxembourg.

## **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. The doctoral researcher is Linde Wuyts (BOF). The title of this research project is *'The function and Criteria of Intergenerational Inheritance Law'*. Linde Wuyts is finishing her research. The final texts are being submitted after which the defence of her PhD can follow in the course of 2022.

### **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 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'*.

### **2.2.3. Mandate assistants**

#### ***2.2.3.1. Burden of proof in tax law, taking into account the legal protection of taxpayers***

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 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. She also obtained FWO-funding 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 applications**

No pending funding applications have been reported.

## **2.4. Completed doctoral research**

An overview of completed PhDs defended before 31 December 2021 is available on the [ATA website](#).

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

## **3.1. European recognition**

Within the Master after Master Tax Law of the Faculty of Law, a specialisation/major in Customs and Excise was started from the academic year 2021-2022. This programme received formal recognition from the European Commission in 2021 (EU Customs Certificate of Recognition). Despite the short period between the recognition of this specialised education programme and the start of the first academic year 2021-2022, four students enrolled. During the VOKA-customs congress on 23 November 2021, promotion was given to the training offer in Belgium. During this event, information was also provided on the Ma-na-Ma tax law and the Customs and Excise specialisation in particular.

In order to provide structural academic teaching and research support for this programme (and for the permanent training programme in customs and excise, see below under 3.2 and 3.4), Rik Smet was appointed as visiting professor (BAP, grade of lecturer) for 50 % fteq for the period from 1 March 2021 to 29 February 2024. This term may be extended by one year following a favourable evaluation.

## **3.2. National recognition**

ATA also organises an annual basic module in the permanent training programme for customs and excise. This training was recognised by the FPS Finance (decision by the Administrator General dated 10 February 2022). In order to obtain this recognition, the programme of the basic module was extended from 48 to 72 hours in order to fully meet the requirements of the Ministerial Decree of 21 January 2021 establishing the terms and conditions for the recognition of specialised training courses in Belgium regarding customs, VAT and excise regulations, in particular with regard to the submission of customs declarations (Official Gazette 02-02-2021) (see also 3.4).

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

The curriculum of the Master after Master tax law was adjusted by adding a specialisation in customs and excise from the academic year 2021-2022 (see also 3.1).

### **3.4. Modules**

The permanent training course Customs and Excise is a modular, academically oriented specialisation course in customs and excise which is organised in consultation with the FPS Finance and in co-operation with the private sector by the University of Antwerp - ATA (Dutch-speaking section) and the University of Liège (French-speaking section). During the developing of this 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. Basic module**

The basis module Customs and Excise edition 2021 was held on 22, 23, 25 and 26 February 2021 and 15, 16, 18 and 19 March 2021. The exam was organised on 1 April 2021 and the catch-up exam on 20 April 2021. This edition had 30 registrations. For budgetary reasons, the FPS Finance could not delegate more AAD&A officials. The solemn proclamation was postponed from 27 May 2021 to 24 September 2021 and took place in the Port House, albeit in a watered-down version due to the corona pandemic. The visit to the port of Antwerp, part of the annual programme, could not be organised due to corona measures. For the programme of the basis module edition 2021, please see the appendices to this report.

#### **3.4.2. Advanced modules**

Participants who have successfully completed the basic programme can enrol in various specialisation modules which are taught in English. The EU Customs Competence Framework was taken into account during the developing of the specialisation modules.

The following specialisation modules will take place in 2021:

- (1) Risk and Compliance (25, 26 and 27 January 2021);
- (2) Import (3, 4, 6 and 7 May 2021);
- (3) VAT (25, 26 and 28 October 2021);
- (4) Customs Taxable Elements (29 and 30 November and 1, 2 3 December 2021).

For more information on the programme of these specialisation modules, please see the annexes to this report.

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

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

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

This concerns the doctoral research initially started by Emma Caeyers with the title: *'Artificial intelligence: efficiency and privacy'* led by Bruno Peeters, Anne Van de Vijver and Toon Calders. Due to the termination of the mandate of Emma Caeyers, this research was continued by David Hadwick. He was appointed as Emma Caeyers' successor on 1 November 2020. David has in the meantime obtained FWO financing for his research (see further point FWO 4.2.2.). Anouk Decuyperre was appointed with the remaining Methusalem resources on 1 December 2021 (see 4.1.6).

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

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

#### **4.1.3. Fairness in Machine Learning**

Daphne Lenders started her PhD on 1 September 2020 within the topic of Fairness in Machine Learning. Her supervisors are Toon Calders and Sylvie De Raedt. Daphne would initially work on the data of Vlabel (Flemish tax administration). In the meantime, Daphne is supervising two master's students who are working with this data in a research project on indicators for a successful bank survey in inheritance tax.

#### **4.1.4. 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 the tax disclosure?"* The supervisors are Ann Jorissen, Anne Van de Vijver and David Martens. It is a PhD on bundle. Michel has finished a first paper and will start an internship at the FPS Finance in the framework of a second paper. During this internship, Michiel Van Roy will research the quality of the internationally exchanged data for fraud investigation.

#### **4.1.5.a. Cashless payments and the right to privacy and equality in the context of digital illiteracy**

Luisa Scarcella started on 1 January 2021. She is a post-doc researcher working in the field of digitisation and taxation. Luisa submitted an FWO project proposal on 12 March 2021 together with Bruno Peeters and Anne Van de Vijver on *"cashless payments and the right to privacy and equality in the context of digital illiteracy"*. Despite a high score, this application was not honoured and was resubmitted in 2022. In the meantime, Luisa has written a paper on this topic together with Sofia Ranchordas (University of Groningen) published in the William & Mary Bill of Rights Journal (title article: *"automated government for vulnerable citizens: intermediation rights"*).

#### **4.1.5.b. Mission-oriented R&D Tax Incentives**

Luisa Scarcella submitted an application to the FWO in December 2021 for a postdoctoral fellowship to conduct research on tax incentives for innovation.

#### **4.1.6. Perception of fairness and transparency in a digital decision-making process in tax administration**

Since 1 December 2021, Anouk Decuyper has been appointed. Anouk is a post-doc researcher. She has a master's degree in organisational psychology and a PhD in business economics. From a psychology perspective, Anouk will research the perception of fairness and transparency in the digital decision-making process at the tax administration.

### **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 promotership of Anne Van de Vijver and Bruno Peeters. The research is funded by Tiberghien PhD Research Grant.

#### ***4.2.1.2. Transfer pricing in a 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 started in October 2019.

#### ***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.

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

Thanks to the support of AXA Joint Research Initiative, Marco Favier's doctoral research under the promotorship of Toon Calders could be funded. Marco will start in the autumn of 2019.

#### ***4.2.1.5. Explainable AI***

Tom Vermeire started his doctoral research in autumn 2019 under the promotorship of David Martens. The research was funded by AXA Joint research Initiative. Tom has stopped his research in the meantime and moved to the private sector.

### **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 joint PhD is funded by the FWO (joint PhD UGent and UAntwerpen). 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'*. Liesa started at UGent in October 2019. Officially, she was appointed as a (joint) Phd of UAntwerpen since March 2021. In the meantime, Liesa Keunen has switched to a doctorate in bundles.

#### ***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 Emma Caeyers entitled: *"Artificial intelligence used by the tax administration, balancing between efficiency and the right to privacy"* under the supervision of Bruno Peeters, Anne Van de Vijver and Toon Calders. This research was initiated with the support of Methusalem financing (see 4.1.1.). Emma has in the meantime stopped her research. David Hadwick was appointed as Emma's successor on 1 November 2020 to continue this topic. David applied for FWO funding on 1 March 2021 and was successfully awarded FWO funding. David Hadwick's research is entitled: *'Deus Tax Machina: The use of artificial intelligence by tax administrations in the EU and its implications for taxpayers' fundamental rights'*.

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

David Martens submitted a proposal for an ERC Grant on *'Explainable Artificial Intelligence'* on 4 February 2020. The proposal was not selected by ERC but was ranked very high. The proposal was selected for the runner-up programme of FWO. An FWO funding of 368k is granted which allows David Martens to recruit a post-doc on this project for four years. On 1 October 2021 Pieter Leyman (post-doc) started on this project.



### **4.2.3. Flemish government**

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

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

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

In the autumn of 2019, Ewoenam Topko started working 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. Ewoenam started his research in the autumn of 2019.

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

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

Pedro Moraya Barros came to Antwerp in January 2020 and is now part of DigiTax within ATA. The supervisors 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. This funding was not obtained.

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

Since summer 2021, Christophe Malenga has been working on a PhD entitled: '*Taxation of mining investments in the light of the fight against aggressive tax planning in the age of digitalisation of the economy. Problems, issues and prospects*'. The supervisors are Anne Van de Vijver, Marc Bourgeois and Tarcisio Diniz Magalhaes (co-supervisor).

### **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 the summer of 2021 under the promotorship of Ann Jorissen and David Martens with the title: '*The effect of the AI use on the competitive advantage of the taxation practices of the CPA firms*'.

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

Bercan Begley started his research on 1 September 2021 under the promotorship of Ann Jorissen and Anne Van de Vijver with the title: '*Intellectual Property Tax Avoidance*'. This research is an interdisciplinary PhD (Faculty of Law and Faculty of Business and Economics).

## **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**

The joint PhD of Sam Van der Vlugt with the University of Salerno deals with the allocation of tax competences in the European Union. The supervisors are Bruno Peeters (University of Antwerp) and Pasquale Pistone (University of Salerno) and the co-supervisor is Anne Van de Vijver as co-titular of a thorough study of European tax law. The title of this PhD is: '*The Gordian Knot of EU Taxation: Rethinking the Allocation of Taxing Powers in the European Union*'. Sam Van der Vlugt spent six months in Belgium for his research.

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

### **4.5.1. Cooperative tax compliance for companies**

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

### **4.5.2. The future of the ability-topay principle**

Karl Pauwels (mandate assistant) started his doctoral research on 12 March 2018 under the promotorship of Anne Van de Vijver. Karl Pauwels' research is funded by UAntwerpen as mandate assistant and is entitled: *"The future of the ability-to-pay principle"*.

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

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

### **4.5.4. Allocation of taxing power between developed and developing countries**

Sharon Waeytens (mandate assistant) started her PhD research on 1 February 2021 under the promotorship of Bruno Peeters and Anne Van de Vijver. The 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"*.

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

Débora Ottoni Uébe Mansur started her research on September 1, 2021 under the promotorship of Tarcisio Diniz Magalhaes. This research is funded with BOF resources. She will research the topic: *"Sustainable Value Theory for the Taxation of the Digital Economy"*.

## **4.6. Funding applications submitted in 2021**

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

Anne Van de Vijver submitted a proposal entitled *"A psycho-legal approach to taxation in a complex world"* in early April 2021. This proposal was not retained for the next round.

### **4.6.2. FWO-applications**

A total of nine FWO applications were submitted in 2021 (1 application for a pre-doc mandate on 1 March, 5 applications for research projects on 1 April and 3 applications for a post-doc fellowship on 1 December):

- **(pre-doc)**: 1 application for a pre-doctoral mandate was submitted by David Hadwick on 1 March 2021. This funding was granted (see 4.2.2);

- **(research projects)**: 5 applications were submitted but not awarded:

- o an application by Bruno Peeters, Anne Van de Vijver and Luisa Scarcella on tax legislation promoting cashless payments and the right to protection of personal data and the principle of equality in the light of digital illiteracy (see 4.1.5.a.);
- o an application by Tarcisio Magalhaes and Allison Christians (Mc Gill university) on transfer pricing and sustainable business practices;
- o an application by Toon Calders to finance the ongoing research of Marco Favier;
- o an application by Anne Van de Vijver and Sylvie De Raedt on the legal implications of a new model of self-assessment;
- o an application by Ann Jorissen and Danny Cassimon to finance the ongoing research of Pedro Moraya Barros (see 4.3.1.).

- **(post-doc mandates)**: 3 applications were submitted, the final results are not yet known:

- o an application from Luisa Scarcella (supervisors Bruno Peeters, Anne Van de Vijver and Tarcisio Diniz Magalhaes) about Mission Oriented R&D Tax Incentives (see 4.1.5.b.);
- o an application by Aretha Campbell (supervisors Anne Van de Vijver, Sylvie De Raedt and Prof. Don Marshall (University of the West Indies) on Automated Exchange of Information: a Caribbean Perspective;
- o an application by Nilay Dayanc, Kuzeyli on Taxation of Blockchain Technology considering its Environmental Effects (supervisors: Tarcisio Diniz Magalhaes and Anne Van de Vijver).

#### **4.6.3. CHANSE call (Horizon 2020)**

A proposal was submitted on 7 May 2021 for research on the use of artificial intelligence in tax administrationS (project name AITAX). The supervisor of this research is Anne Van de Vijver. The initiator is the University of Valencia. The partner universities are Exeter University and Graz University. The intention is to carry out case studies in the 4 countries involved (Spain, UK, Austria and Belgium). For Belgium, the KULeuven and the FPS Finance are also involved in this project as co-operation partners. They do not perform research on this project but are part of the knowledge platform. Funding was requested for research by a post-doc for 3 years. The funding was not granted.

#### **4.6.4. 11.11.11. (non-profit association)**

At the end of May 2021, a proposal was submitted to conduct research on the impact of Belgian tax policy on developing countries. The supervisor is Anne Van de Vijver. The planned budget is 30,000 EUR. If the funding were granted, Sharon Waeytens (legal part) and Pedro Moraya Barros (macro-economic part) would carry out this research together. Unfortunately, the funding was not granted.

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

Three affiliates (post-docs) were also included in DigiTax:

- Aretha Campbell, is preparing a research proposal on '*the impact of automatic exchange of bank information for the Caribbean region*', under the promotership of Anne Van de Vijver and Ann Jorissen. Aretha has applied for FWO funding (see 4.6.2);
- Nilay Dayanç Kuzeyli is preparing a research proposal on '*taxation of blockchain technology considering its environmental effects*' (under the supervision of Anne Van de Vijver and Tarcisio Magalhaes). Nilay has submitted an FWO financing application (see 4.6.2);
- Alessandro Liotta prepared a research proposal on '*the use of technology in combating tax avoidance*' under the promotership of Anne Van de Vijver and Bruno Peeters. Alessandro Liotta has meanwhile started working for the Italian tax authorities and was therefore omitted as affiliated post-doc researcher in 2021.

## 5. Activities

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

### 5.1. Annual conference: 'Computational taxation. In search for fairness and transparency for tax technology'

The annual conference: 'Tax and Digitalisation. Challenges and Opportunities' took place online on 23 September 2021. There were 180 registered participants. This conference was recorded and could be replayed on demand.

### 5.2. Summer school: 'Legal Technology and Legal Innovation'

The Summerschool: 'Legal Technology and Legal Innovation' took place from 6 to 10 September 2021. There were 18 participants.

### 5.3. Lectures series: 'Tax and Digital Transformation'

DigiTax organised a series of lectures on 3 March, 18 March, 1 April, 15 April, 6 May, 18 May, 10 June, 17 June, 24 June, 12 October, 21 October and 16 December 2021. The average number of participants is 100 per lecture. These lectures were organised by the Worldbank, VIA University College (Denmark), HMRC (British Tax Administration) and the Center for Taxpayer Rights (Washington), among others. This series of lectures continues approximately every two weeks, each time from 3 to 4 p.m. The lectures were free and online.

- 3 March: Sandy Pentland (MIT): Tax data for non-tax purposes;
- March 18: Chris Sanger, EY Global Government and Risk Tax Leader: Digital tax administration in practice: The key success factors in managing digital tax reforms;
- 1 April: Morten Bøhm, Associate Dean, VIA University College: Experiences with using foreign transaction data to detect tax non-compliance and fraud;
- 15 April: Tyson Fawcett (Austrian Tax Office): "How tax data sharing can reduce misuse of COVID incentive funds";
- 6 May: Russian Tax Administration: Digitalisation of taxpayer services;
- May 18: Lionel van Reet (PwC): Digital transformation at the customs office;
- 10 June 2021: Anne Van de Vijver and Eva Grambye (Danish Institute for Human Rights): How to deal with human rights in the digital transformation of tax authorities;
- 17 June: David Palmer (World Bank): A strategic response to VAT fraud;
- 24 June: Rex Anderson (OECD, FTA): Tax Administration 3.0;
- 12 October 2021, 3-4 pm: Evrim Tan (KULeuven) and Sylvie De Raedt: "How does Blockchain technology affect tax administration?";

- 21 October: Jean-Francois Arvis: “Is Machine Learning a mature technology to be applied by customs?”;
- December 16: Leveraging publicly available data to illuminate the shadow economy (speakers: Matan Fattal (cyber security firm) and Eric Hylton (IRS)).

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

The Societal Impact Reflection Group is expanded with Kristof Waerzeggers from IMF (leading the tax law function in the legal department). The other members are Hans D'Hondt (Chairman of the Executive Committee of the FPS Finance), David Van Herreweghe (Administrator General of Vlabel), Luc Batselier, (representative of the Belgian tax administration at the OECD).

#### **5.5. Meeting with the International Scientific Advisory Board**

This meeting took place in two parts (21 and 29 September 2021). The existing board (Bart Custers (Leiden University), Pasquale Pistone (Salerno University), Diana Van Hout (Tilburg University)) was extended with two new members: Eleonor Kristoffersson (Orebro University) and Salvatore Ruggiere (Pisa University).

#### **5.6. EATLP-congress**

The annual conference of the 'European Association of Tax Law Professors' will take place in Antwerp in 2024 from Thursday 6 June 2024 to Saturday 8 June 2024. The Antwerp Congress, originally scheduled for 2021, had to be postponed due to the Corona measures. The Executive Board of EATLP has decided that this congress, in a shortened version, will be held online on 3 and 4 June 2021. This was organised by IBFD in Amsterdam.

#### **5.7. Training: 'Transfer Pricing'**

This training course is led by Anne Van de Vijver and will be organised in the spring of 2022.

#### **5.8. Seminar: 'Municipal taxes'**

This seminar is chaired by Nicole Plets and deals with '*actualia local municipal taxes*' with speaker Thomas De Jonckheere. It took place online on 12 February 2021 and was organised in co-operation with Nexus. There were 19 registrations.

#### **5.9. Seminar: 'Opportunities and threats for municipal taxation: state of affairs with a view to the future'**

This seminar is led by Nicole Plets. The original title of this seminar is '*Actualia local taxes: Overview of recent case law and hot topics*'. The title has been changed to '*Opportunities and threats for municipal taxation: state of affairs with a view to the future*'. This seminar deals with a series of relevant topics on municipal taxation (such as a number of principles from the circular RD ABB 2019/2 of 15 February 2019 on municipal taxation and the possibility for the Flemish municipalities to introduce differentiated surcharges on real estate taxes) and is aimed in particular at the municipal staff involved in the introduction, establishment and collection of local taxes. The speakers are Thomas De Jonckheere and Nicole Plets. This seminar took place online on 21 May 2021 from 9.30 a.m. to 12 p.m.

### **5.10. Tax policy in the context of the Covid crisis: the perspective of intergenerational justice**

On 19 October 2021 (17h-19h) the seminar on *'Tax policy in the context of the Covid crisis: the perspective of intergenerational justice'* took place. This was an event in co-operation with ATA-DigiTax on the one hand and Antwerpen in fiscalibus on the other hand. The programme was composed by Sylvie De Raedt and Gerlinde Verbist. Under the chairmanship of Bruno Peeters a lecture was given by Prof. Neil H. Buchanan (University of Florida), followed by a debate with Gerlinde Verbist and Erik Schokkaert. This event ended with a reception. For the AIF, this activity was considered as an autumn event of the association. There were 29 participants in total.

### **5.11. Seminar: 'Customs Criminal Law between yesterday and tomorrow'**

This seminar was organised under the guidance of Bruno Peeters and Eric Van Dooren, partly at the request of the tax administration, in order to present the research results of a study carried out on this subject by order of the European Commission. This seminar took place on Thursday 28 October 2021 (14h-18h). The seminar was physically held at the Drie Eiken Campus. More than 70 participants were registered. The students and staff of the University of Antwerp could attend this seminar free of charge.

### **5.12. Webinar: 'Income tax reform: looking to the future and the past'**

This seminar took place online on Tuesday 23 November 2021. Wim Coumans of the Hoge Raad voor Financien (High Council of Finance) presented the report on the reduction of the tax burden on labour and its financing. Dirk De Schrijver presented his recent legal history monograph on tax reform in times of crisis. The study of the High Council of Finance was delivered in 2020.

### **5.13. Antwerp in Fiscalibus**

The Alumni Association (AIF) of the Master of Tax Law programme at the University of Antwerp, under the auspices of Antwerp Tax Acacamy, organises two activities each year, in the spring and in the autumn. The spring event (sponsored by PWC) took place on 30 March 2021 and dealt with two themes: 1. The new way of working - Tax impact behind the scenes and 2. Tax policy - What international developments can we expect. The autumn event took place on and consisted of a guest lecture by Prof. Neil H. Buchanan (University of Florida) on "Tax policy in the context of the Covid crisis: the perspective of intergenerational justice" (see also 5.10).

### **5.14. DigiTax Workshops**

-Workshop on Digitalisation, Taxation and Less Developed Countries. This workshop took place on 28 January 2021 under the leadership of Ann Jorissen.

The aim of these workshops is to bring together DigiTax researchers with researchers from other disciplines (political economy, sociology, web technology, ...) to brainstorm on new research proposals on DigiTax related topics.

### **5.15. DigiTax Lectures Series 2021**

These online lectures addressed questions about the fundamental rights of taxpayers in a digitised society. These lectures took place on 9 and 23 February 2021 and 2 and 23 March 2021 under the guidance of Anne Van de Vijver. They are scheduled on Tuesdays, each time from 14-15h. The lectures were successful with about 200 registrations.



## 5.16. Coding for Lawyers

This training, aimed at professional lawyers (introduction to the Python programming language, programming of decision trees, insight into explanatory algorithms, introduction to smart contracts), took place in the spring of 2020. The spring 2021 edition could not take place because the teachers recommended physical presence and this was not possible due to the covid measures. It was decided that the summer school of September 2021 would also be open to professionals.

## 6. Cooperation

### 6.1. 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 co-operation agreement has been concluded with Tilburg University to assign certain subjects of the final dissertations to both the Master's degree students in Tax Law at the University of Antwerp, and to Tilburg University students. The aim is to promote comparative law research. Thus, since the academic year 2014-2015, five subjects have been selected in consultation. Lecturers from Tilburg University were also involved in the permanent training programme on customs and excise duties.
- **ICHEC - ESSF:** Since 1996, a co-operation agreement has been concluded with ICHEC (Brussels Management School). The aim is to promote the reciprocal exchange of lecturers, students and researchers.
- **ULiège (Tax Institute HEC Liège):** This co-operation 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 UAntwerpen as the host institution and the University of Liège as a partner institution. The permanent training in customs and excise is also organised in co-operation with University of Liège.
- **Antwerp Management School:** see point 1.4.
- **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 spread throughout Europe. The University of Antwerp is an academic member of YUFE.
- **World Customs Organization (WCO):** the WCO has been providing co-operation in the permanent training programme customs and excise since 2018.
- **KPMG PhD Research Grant:** Business and higher education are increasingly finding each other, also in the human sciences. For example, KPMG tax consultants has financed the University of Antwerp for a PhD study within the field of tax law and for practical support in the Master Tax Law.
- **PwC Belgium:** PwC Belgium has been sponsoring tax education at the University of Antwerp's Faculty of Law since 2015. The support is particularly benefiting the Master Tax Law which has been successfully organised in Antwerp for over 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, ...)
- **FPS Finances:** DigiTax has a formal co-operation agreement with FPS Finances, in which FPS Finances declares itself willing in principle 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 its willingness in principle to co-operate in the framework of the research objectives of DigiTax.
- **University of Salerno:** in the framework of this co-operation, the doctoral research of Sam Van der Vlugt (joint PhD) is ongoing.

## 6.2. Informal cooperation

- **Center for Taxpayer Rights (Nina Olsen):** DigiTax keeps in touch with this centre and future conferences are referred to on our respective websites.
- **Worldbank, VIA University College (Denmark) and HMRC:** DigiTax is organising a lecture series together with these institutions in 2021 and is planning further joint workshops in the autumn. Anders Agerskov from the Worldbank previously participated in the workshop on less developed countries (January 2021) and at the webinar on big data (November 2020).
- **UNamen (CRIDS):** DigiTax has a joint research project with this university (on whistleblowing). DigiTax actively participated in the congress of CRIDS in November 2021 (Anne Van de Vijver, Kimberly Van Sande and Sylvie De Raedt). There are also several joint publications (Amelie Lachapelle and Sylvie De Raedt).
- **UGent (Center 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 conducts research on big data and artificial intelligence in public services. Sylvie De Raedt is also a member of the follow up committee of this consortium.
- **Orebro University**

## 7. Budget

The operating budget of the Antwerp Tax Academy is limited and depends on subsidies, sponsoring (if necessary in kind) by third parties and revenues from seminars and conferences organised by Antwerp Tax Academy. By attracting research projects, 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. In time, the aim is to achieve sustainable self-financing. The financial key figures are as follows:

<b>FINANCIAL OVERVIEW ANTWERP TAX ACADEMY 2021</b>	
<b>TRANSFERED BALANCES OF 2020</b>	<b>117.952,74</b>
<b>REVENUE (in EUR)</b>	
Registration fees	122.001,84
<b>TOTAL REVENUE</b>	<b>122.001,84</b>
<b>EXPENSES (in EUR)</b>	
Course material	3.059,73
Purchases cafeteria	4.095,84
Contributions and registration fees	1.122,56
Printed materials, photocopies	61,17
Fees and honoraria	13.704,10
Occasional gifts	726,60
Registration fees congresses staff	7.493,44
Restaurant expenses	55,12
Travel and accommodation expenses	687,42
Socio-cultural activities	65,01
Registration fees congresses staff	550,00
software licenses	62,92
Post	245,20
Bank costs	142,00
Overheads	21.103,99
Internal costs	58.540,70
<b>TOTAL EXPENSES</b>	<b>111.715,80</b>
<b>PROFIT 2021</b>	<b>10.286,04</b>
<b>TOTAL AVAILABLE 2021</b>	<b>128.238,78</b>