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PhD Course – Research in Tax Law

Date: 3-4 October 2023.

Venue: Solstrand Hotel & Bad, Solstrandvegen 200, 5200 Os, Norway.

Faculty:

- Eleonor Kristoffersson, Professor, Örebro University.
- Anne Van de Vijver, Professor, University of Antwerp.
- John Vella, Professor, University of Oxford.
- Frederik Zimmer, Professor emeritus, University of Oslo and Professor II, Norwegian School of Economics.
- Henrik Skar, Associate Professor, University of Bergen.
- Peter Koerver Schmidt, Professor WSR, Copenhagen Business School and Professor II, Norwegian School of Economics.

Language: English. Group discussions may be carried out in the Scandinavian languages if all the participants and the faculty member are familiar with these languages.

ECTS: Estimated to 2 points.

Signing up, payment, accommodation: Please see the separate document “Invitation”.



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Preparation:

Before the course, all PhD scholars must prepare a text about their dissertation which will be discussed in the group sessions. Scholars whose dissertation language is Swedish, Norwegian, Danish, or English should include a brief description of their project and applied methodology in English (750-1500 words) and a text taken from the dissertation in the language used there (4000-8000 words in Swedish/Norwegian/Danish or English). First year PhD scholars may send their project description instead, in addition to the brief description in English. PhD scholars with a dissertation language other than Scandinavian or English, can submit a project description or summery in English (2500 words or more). The texts should be sent to henrik.skar@uib.no before Monday 4th of September 2023. All participants will (approx. two weeks) before the seminar receive about 4-5 texts from other PhD students that should be read before the course. Each participant will also be asked to prepare special comments for one of the other students. We will try to organize the groups according to the PhD scholars' languages.

Before the course, we also ask that all participants read the following articles or book chapters that will be sent to them by email and that are relevant to the course:

- J. Vranken, Exciting Times for Legal Scholarship, *Law & Method*, issue 2, 2012, p. 42-62.
- P.K. Schmidt, Taxation of Controlled Foreign Companies in Context of the OECD/G20 Project on Base Erosion and Profit Shifting as well as the EU Proposal for the Anti-Tax Avoidance Directive – An Interim Nordic Assessment, *Nordic Tax Journal*, 2016, p. 87-112.
- S.E. Merry, *Legal Pluralism*, *Law & Society Review*, vol. 22, No. 5, 1988) p. 869-896.
- B. Dupret, *Legal Pluralism, Plurality of Laws and Legal Practices: Theories, Critiques and Praxiological Re-specification*, *European Journal of Legal Studies*, issue 1, 2007.
- J. Mirrlees et al., *Tax by Design: The Mirrlees Review*, Oxford University Press, 2011, Chapter 2.
- M. Devereux et al., *Taxing Profit in a Global Economy*, Oxford University Press, 2021, Chapter 2.
- J. Olsen et al., *Tax Psychology*, in A. Lewis (ed.), *The Cambridge Handbook of Psychology and Economic Behaviour*, Cambridge University Press, 2018, p. 405-429.

We will send you copies of these documents no later than two weeks before the seminar.

After the course, all participants should reflect on whether or not their research question, methodology and/or submitted text should be revised as a consequence of the discussions taking place during the course. Please prepare a short note – maximum 1 page – describing your reflections. The note should be sent to Henrik.skar@uib.no before 20 October 2023.



Day 1: Legal dogmatic research in tax law

07.30 – 08.15	Breakfast at Flesland Scandic Hotel
08.30-09:30	Bus (hired from Tide) from Flesland Scandic Hotel to Solstrand and taxi from the law faculty to Solstrand for locals.
10.00-10.15	Welcome
10.15-11.00	Participants introduce themselves and briefly present their research projects and applied methodology.
11.00-11.15	Coffee break
11:15-12:00	Group session: PhD student presentation and discussion about the student's project and submitted text with feedback and questions from designated commentators and other participants in their group.
12.00- 13:00	Lunch
13.00-13.30	Presentation by Eleonor Kristofferson: <i>Plurality of legal sources in tax law</i> . The speaker will discuss the challenge of facing a plurality of different legal sources when writing a dissertation within the field of tax law.
13.35-14.20	Group session: PhD student presentation and discussion about the student's project and submitted text with feedback and questions from designated commentators and other participants in their group.
14:20-14:30	Coffee break
14.30-15.15	Group session: PhD student presentation and discussion about the student's project and submitted text with feedback and questions from designated commentators and other participants in their group.
15:15-15:30	Coffee break
15.30-16.15	Presentation by Frederik Zimmer: <i>Critical aspects of writing a PhD dissertation in tax law</i> . Among other things the speaker will discuss how to balance the aim of contributing to theory building and the development of new principles, and at the same time write a dissertation that is of value to tax practitioners.
16.15-16.20	Short break
16:20-16:40	Reflections on the afternoon session



17:00-18:30 Swimming/sauna (optional)
19.30 Dinner (aperitif from 19:00)

Day 2: Tax law research in context

09.00-09.15 Recap and reflections on day 1

09.15-10.00 Group session: PhD student presentation and discussion about the student's project and submitted text with feedback and questions from designated commentators and other participants in their group.

10.00-10.15 Coffee break

10.15-11.00 Group session: PhD student presentation and discussion about the student's project and submitted text, with feedback and questions from designated commentators and other participants in their group.

11.00-11.15 Coffee break

11.15-12.00 Presentation by Professor John Vella: *Some reflections on tax law research - in particular the role of economics*. The speaker will discuss the use of economic literature, concepts, and approaches by tax law researchers. He will also discuss broader issues such as the use of evaluative criteria and working from first principles.

12.15-13.15 Lunch

13.15-14.00 Presentation by Anne Van de Vijver: *Doing research at the intersection of tax law and psychology*. The speaker will discuss the use of psychological theories, concepts, and approaches by tax law researchers. She will also discuss how the discipline of psychology can be integrated into tax law research based on interdisciplinary research methods.

14.00-14.15 Coffee break

14.15-15:00 Group Session: PhD student presentation and discussion about the student's project and submitted text with feedback and questions from designated commentators and other participants in their group.

15:00-15:15 Coffee break



NHH



- 15:15-16:15 Panel debate, reflections, and recap: The panel will discuss issues such as, how to improve one's writings, how to get your research published, options for cooperating with other tax law scholars, how to engage with the society at large, how to get your research funded and how to position yourself in the (academic) job market after the PhD
- 16:30 Buss from Solstrand to airport Flesland
- 19.30 Dinner

Day 3: Tax congress at UiB (optional and open to public)

- 08:15-09:30 Bus from Solstrand to The Law Faculty, UiB
- 10.15-16.00 Presentations and panel debates given by the professors who attended the PhD-course. Held in auditorium 1 at the law faculty.
Lunch from 12.00-13.00

Recommended ECTS for the PhD Course: 2.0