

# Questionnaire “The Doctorate in Tax law in EATLP Member States”

## >> Rough Overview of replies received <<

### Countries that have submitted replies:

Austria (Michael Lang/Markus Stefaner)  
Belgium (Jacques Malherbe)  
Denmark (Aage Michelsen)  
Finland (Marjaana Helminen)  
France (Cyrille David/David Gutmann)  
Germany (Nicole Hellberg)  
Hungary (Éva Erdos)  
Italy A (Maria Cecilia Fregni)  
Luxemburg (Alain Steichen)  
The Netherlands (Tanja Bender)  
Norway (Fredrik Zimmer)  
Poland (Włodzimierz Nykiel/Tomasz Kardach)  
Portugal (Glória Teixeira)  
Spain (Carlos Palao)  
Sweden (Bertil Wiman; reply not yet submitted))  
UK (John Tiley)

## A. General description of degrees

### 1. What kind of post-graduate exams exist in your country?

**Note:** There may be several exams, like Master, Research Master, Doctor, PhD, “Habilitation” etc. Please focus on research degrees. You do not need to include general Master programs unless they form an integral or necessary part of a research degree.

**Denmark:** In Denmark we have two kinds of “doctoral degrees”. The doctorate degree in the proper sense of the word (“doktorgrad”) is a degree that does not require any preceding research training. Therefore, it is not covering to call the doctorate degree (“doktorgraden”) a post-graduate exam. Today, it is normal that before you acquire the doctoral degree in the normal sense of the word (“doktorgrad”) you have acquired the PhD degree. But, it is not a condition to acquire the doctorate degree (“doktorgrad”). The doctorate degree is based on a dissertation, which must be defended for the doctorate degree (“doktorgrad”). The scientific requirements to acquire the doctorate degree (“doktorgrad”) are considerably higher than the requirements to acquire the PhD degree. In the following I will only deal with the PhD degree.

Please include in your answer the following aspects:

#### a) In what phase of one's (academic) career is the degree taken (after which previous degree/training)?

**Denmark:** It is a requirement for enrolment on a PhD programme that the applicant has completed a graduate course of study or acquired a corresponding qualification. Normally, it is in the early phase of the applicant's career that the PhD degree is taken.

**Poland:** Master, Ph.D, “Habilitation”

**Netherlands:** After the Master.

#### b) How long does it usually take to obtain the degree?

**Denmark:** The PhD programme is a 3-year full-time course of study (a total of 180 ECTS). Enrolment as a research fellow with a minimum of 2 years' job experience gives 6 months' merit, reducing the study period to 2 ½ years.

**France:** One year.

**Netherlands:** As a full-time by the university employed “Assistent-in-opleiding” (who is supposed to be teaching for 25% of the time), hereinafter also referred to as “AIO”, it officially takes 4 years. As a full-time employed “(Junior) Universitair Docent” or “PhD-fellow” (40% -60% of the time for teaching obligations), hereinafter also referred to as “UD”, it takes 6 years. For tax lawyers working in tax practise it can take anything from 2-25 years, depending on the amount of time spent on their research. In this questionnaire I do not pay attention to the latter category.

**Poland:** Ph.D. – 4-8 years, “Habilitation” – 6-8 years after Ph.D.

#### c) Is the degree authorised by the (central) government or are individual universities or institutes authorised to grant the degree.

**Denmark:** The PhD degree is authorised by the central government.

**France:** Both participate : the government must first habilitate the degree ,and the University then manages it.

**Netherlands:** Universities are authorised.

**Poland:** The Doctor's and “Habilitation” degrees are granted by entitled units (Faculties). The entitled units are appointed by Central Commission for Degrees and Titles. The Doctor's degree is granted by the resolution of the Faculty Council. The “Habilitation” degree is granted at the moment of the approval of the Faculty Council's resolution by the above mentioned Central Commission.

#### d) What is approximately the percentage of tax law graduates that effectively obtain the degree?

**Denmark:** It is not possible to answer the question, because in Denmark we have no special tax law graduates.

**France:** Tax law is one of the diverse fields of law which the student must prepare during his four years of maitrise. So any student must have studied many other fields than tax law during his two first years of baccalauréat en droit (supra) ; during the two following years (licence and maitrise) , he may specialise in tax by choosing to make a maitrise en droit fiscal but most students prefer to make a maitrise en droit des affaires et droit fiscal (in which they have only two semesters of tax during the years of licence and maitrise). Graduate students may have followed a DEA or a DESS ; among them 5% of the DESS students of Fiscalité et Droit des Affaires intend to write a thesis and about 20% coming from the DEA Droit Fiscal.

**Netherlands:** Less than 1% of tax graduates.

**Poland:** Due to the lack of data, it is impossible to give exact answer to this question. However, some indication stems from the following:

Lodz University in period 1945- 1999 granted 90353 diplomas (mainly Master's degrees), 2951 Doctor's degrees and 687 "Habilitation" degrees.

**e) Will implementation of the Bologna Declaration bring any changes in the doctorate degree? If so, which?**

**Denmark:** It is not possible for me to give you a certain answer.

**France:** See supra 3 Q.

**Poland:** At the moment it is not possible to say

Netherlands: Not yet certain.

**Note: As mentioned under 2 above, in this questionnaire we will take the doctorate degree as the starting point. However, if in your country other research degrees or exams exist (as well), please answer the questions for those degrees/exams (as well).**

**Austria:** In Austria there is a two step post-graduate training. The first step is the doctoral study. The degree is authorised by the central government but the curriculum varies from university to university. It is the first post-graduate scientific course of studies. The prerequisite is that the student has acquired his masters-degree ('Magister/Magistra'). Thus, students can start it immediately after their master's degree. The minimum duration of the course of study depends on the university. It varies between one and two years. Recently law has changed insofar as there is a two years minimum period now. Thus, right now average duration also varies between the different universities. Anyway it should be at some 2 years for students that only focus on their dissertation. For those who work beside their dissertation it is some 4 years. The percentage of tax law students who also obtain a doctoral degree specialising on tax law is some 5 per cent. The second scientific degree can be reached by writing a 'Habilitation'. This can be done after one has finished his/her doctoral studies. There is no curriculum, the main focal point is the 'Habilitation'. The duration of writing the 'Habilitation' highly depends on the person writing it.

**Belgium:** In Belgium, there are two kind of post-graduate exams that may be called "research degrees": the "Diplôme d'études approfondies - DEA" (Research Master) and the doctorate degree. The Research Master and the doctorate are taken after the law degree (J.D.). Obviously, the Research Master is taken before the doctorate but it is not yet a preliminary requirement. After the J.D. (five years of study), it usually takes one year to obtain a Research Master and four or five years to obtain a doctorate. Individual universities are authorized to grant these degrees. The percentage of law graduates that effectively obtain a Research Master is around 5 % and the percentage of law graduates that effectively obtain a doctorate is around 0,5 %. It's too early to know exactly which changes the implementation of the Bologna Declaration will bring in the doctorate degree : in any case, the most important change could be that it would take three years to obtain a doctorate.

**Finland:**

a) After the Masters degree a student may continue first to a Licentiate degree and after the licentiate degree to a doctoral degree. Alternatively the student may continue directly to the Doctors degree without first taking the Licentiate degree. The studies for the Licentiate degree, including the licentiate thesis, usually take 2-3 years. After a licentiate degree the doctoral studies including a doctoral thesis usually take 2-4 years. If a student does not take the Licentiate degree, the doctoral studies usually take 3-5 years. For a full-time student it should take 4 years after the Masters degree to reach the Doctors degree.

b) All Finnish universities are state universities and only they are authorised to grant the degree.

c) In average one tax-law student per year becomes a doctor. That corresponds about 1 % of the tax law graduates in the whole Finland. The number of doctors, however, seems to be increasing. In average 5 students per year finish the licentiate degree.

d) I do not know.

**Germany:** >> Apart from Master's degrees, there are two main post-graduate exams, "Doktor" and "Habilitation".

For the doctor's degree it is required that you have passed the First State Examination ("1. Juristisches Staatsexamen" = university leaving degree). It takes an average of 3 - 5 years to obtain the doctor's degree. However, there may be great deviations, mainly dependent on the candidate's financial and professional circumstances (cf. question 3). The doctor's degree is granted by the individual universities. The percentage of tax law graduates who obtain a doctor's degree is 5 - 10 %.

"Habilitation" is a post-doctoral degree that – traditionally - is necessary to become a full professor. The "Habilitation" will be abolished and replaced by the so-called "Junior-Professor", though. The idea is that young academics, after some years of work as quasi-professors, can become full professors without having written a post-doctoral thesis. As we have not made any experience with "Junior-Professors" in our law faculty yet, the answers in the following will only deal with the "Doktor" degree. <<

**Hungary:**

- a. After master training, but the PhD degree requires minimally 3 years after master degree
- b. usually 5 years (the master degree), and other 3 years (PhD degree)
- c. the only possibility is the degree authorised by the central government
- d. 10 %
- e. I do not think so, we think, it will bring changes in the master degree (But in our country the Bologna Declaration has not been implemented yet in the law education)

**Italy A:**

- a) Graduates (master) and graduates (old system – four years) are admitted.
- b) Three, maximum four years.
- c) There are no tax law graduates in Italy. Degree is released by the University in compliance with authorization of (central) government (legal value of the doctoral degree).
- d) Maximum 5 per cent of graduates in Law and 10 per cent of graduates in Economics.
- e) Not at present.

**Luxemburg:**

- a) The only existing research degree is the "Docteur" ("Doctorate" in English). It is offered to people having successfully completed their Master studies upon acceptance by a professor.
- b) We are in the very early phases of the University and of offering doctorate studies. It is expected for the studies to take a minimum time of 3 years.
- c) Not applicable since there is only one University.
- d) To date only very few students have completed doctorate studies in law and none in tax law. A doctorate in tax law anyway would not exist. Tax law is part of public law (for law students) so that the doctorate would be a doctorate in public law on a tax subject.
- e) Not that I am aware of.

**Norway:**

1. The Ph.D in law is the only degree in question. In principle, the old degree of "doctor philos" is also available but is no longer used by lawyers.  
Three faculties offer the degree: The law faculties at the universities in Oslo, Bergen and Tromsø.
  - a. The Ph.D degree requires a master degree of five years study or a similar degree. As a main rule master degree in law is required but exceptions are possible in special circumstances.
  - b. The degree is supposed to take three full years of study. Normally, candidates are employed for four years with some teaching duties.
  - c. The state authorises the universities to grant the degree.

- d. Very few, to date there are only six doctorates in tax law (plus two or three which touch taxation aspects).
- e. The system has already been changed to conform to the Bologna declaration. The earlier degree of dr. juris has been abolished and the Ph.D introduced in this process.

### Portugal:

Post-graduate studies cover: post-graduate courses, master degree and Ph.D. programs.

Only master and Ph.D courses qualify as research degrees with teaching programs (mandatory in the case of master courses) and presentation of a dissertation.

In Portugal, post-graduate courses are frequently addressed to professionals and practitioners. Master degree courses nowadays apply both to professionals and academics. Ph. D degrees remain an academic field, addressed only to academics.

Post-graduate courses take one year, master degrees 2 to 4 years and Ph.D. variable. A master degree usually is a pre-condition to undertake Ph.D studies.

Degrees are granted by authorised educational institutions but subject to the legal and regulatory national framework.

### Spain:

In Spain at present there is only one kind of doctorate (besides, of course, the *honoris causa* doctorate). No specific research doctorate or any similar degrees exist in this country.

The young graduate who intends to initiate an academic career ordinarily sets himself out to obtain the doctor degree. This is the first step, and an important one, in his career. It will take him a minimum of four and a maximum of seven years (these are approximate numbers), including the different stages, to obtain the degree.

The doctor degree is an "official degree". This means that, while it is granted by the universities, the state recognizes it. There are other post-graduate degrees, both official and unofficial.

Only a relatively small percentage of law graduates obtain the doctor degree (see below B.13).

The Bologna declaration, which is now being implemented in Spain, will bring, to my knowledge, very little changes in the doctorate. Draft regulations foresee the introduction as an "official degree" the masters degree, which already exists as an unofficial degree. The same draft provides that possession of the master's degree (or 90 credits in a post-graduate programme) is required to obtain the doctorate. It also foresees the mention "doctor europeus" in the diploma if certain requisites are fulfilled.

### UK:

#### PH D

a)

Either after first (or second) degree in law The person may also have obtained a professional qualification – Especially if the degree is done part time

b) 3 years full time minimum.

c) UK universities are autonomous

d) We don't have 'tax law graduates', Percentage of whole UK law graduates going on to the PhD is very low – under 1%

e) No difference to doctorate itself - years before doctorate may be changed if 2 year Master's degree is required

**Other research degrees** Some universities offer Master degrees or Diplomas (sometimes M Litt sometimes LLM) for research work - the scale is less than for the PhD

Please include in your answer the following aspects:

a) as for PhD

b) TWO years



**e) Are those requirements laid down in formal (printed) rules or based on academic practice?**

**Denmark:** The requirements are laid down in formal (printed) rules

**France:** academic practice only.

**Poland:** The requirements are formulated in the law and are based on academic practice.

**Austria:**

To obtain the degree 'Doktor' the student is required to write a monograph. There is still no legal requirement to publish the dissertation (with the exception that the dissertation has to be available at several public libraries). Anyway, most dissertations focusing on tax law are published. The monograph shall cover one topic. The student is supposed to write an own scientific work. Of course this means that he/she needs to apply broader knowledge. If it is necessary to include a comparison of laws or to draw conclusions from other parts of law depends on the topic of the thesis. The requirements are based on academic practice. The average dissertation consists of some 200 pages.

**Belgium:**

The candidate is usually required to write a monograph to be published but the writing requirement can be sometimes, in some universities, fulfilled through articles written and published after the enrolment of the candidate and with the agreement of the "comité d'encadrement".

The monograph can cover one single issue but it must also show broader knowledge in the field of law.

The average doctoral dissertation is around 500 pages but there is no minimum number of pages. The doctoral dissertation must be, not only descriptive, but analytical and original. It must also include comparisons with foreign law and, sometimes, economic analysis of the law. Most requirements are not laid down in formal rules but based on academic practice.

*« L'épreuve du doctorat consiste en la rédaction d'une dissertation originale prenant la forme, au choix du doctorant, soit d'une monographie sur un sujet approuvé par le Bureau de la Faculté; soit d'articles sur un sujet et suivant un plan-programme approuvés par le Bureau de la Faculté et leur publication dans différentes revues ou ouvrages scientifiques après avoir recueilli l'avis favorable du comité d'encadrement. Dans cette dernière hypothèse, un article final actualise les différents articles publiés et explicite la thèse qui les traverse. Ces articles doivent avoir été conçus et publiés après l'inscription en thèse du candidat » (article 8 du Règlement du doctorat en droit de l'Université Catholique de Louvain).*

**Finland:**

a) The candidate for a Doctors degree is required to write a published monograph of about 300-350 pages. Alternatively the monograph may consist of earlier published articles combined with a new chapter drawing together the findings of the articles. Even though "an article thesis" is possible the possibility is not commonly used in tax law. Until now there is only one "article thesis" written.

If the student wants to take the Licentiate degree before the Doctors degree the student must write a licentiate thesis of about 150-200 pages. The licentiate thesis does not need to be published.

b) The thesis should be a thorough analysis of a single problem or issue. Often a thesis is a traditional legal study, but it may also include for example tax policy aspects and comparative tax law.

c) An average doctoral dissertation is 350 pages. An average licentiate thesis is 150 pages.

d) There is no minimum number of pages, but the substance is decisive. However, in practice there are no doctoral dissertations in tax law that would be much less than 300 pages. A licentiate thesis or a doctoral thesis cannot be mainly descriptive, although a thesis may include descriptive parts. The requirements of the doctoral thesis are higher than those for the licentiate thesis. It is usual and advisable that a thesis includes comparisons with foreign law.

e) Are those requirements are laid down both in formal printed rules and are based on academic practice.

### Germany:

>> The candidates are required to write a monograph. It has to be published. As to topic or methodology, there are no special requirements. What is most important is that the candidate has done not only descriptive but substantial scientific work. The average doctoral dissertation has 200 – 400 pages. <<

### Hungary:

- a. Monograph is required (master degree: about 60 pages, PhD degree: 200 pages)
- b. One single problem is required (about 5 theses), there are no special requirements about methodology, but it shows broader knowledge
- c. about 200 pages
- d there is a regulation about standards
- e. Yes, in the mentioned regulation

### Italy A:

- a) A monograph is required.
- b) One issue that proves innovative knowledge built up on a solid knowledge of general principles of law and tax law.
- c) Usually 200/300 pages.
- d) See under c). In addition: dissertation may not be descriptive and seldom requires a comparison with foreign law.
- e) An academic practise.

### Luxemburg:

- a) The candidate has to write a monograph.
- b) The monograph should deal with a single issue and be the result of independent research. Hence it should contain a reasonable amount of novelty.
- c) Between 300 and 500 pages.
- d) The objective of the doctorate is to cover a thesis on a specific point. Comparative law aspects would be normal in Luxembourg, though as such not a requirement.
- e) Based on academic practice.

### Norway:

- a. The candidate can write a monograph or articles. Most candidates until now write monographs. That is the case with all the tax law thesises.
- b. There are no specific requirements as to the content. But the rules contain statements as to the quality that is required: The monograph/article must be an independent, scientific work which fulfils international standards in the field of law in question. It must contribute to the development of new knowledge within the field of law and have the quality required to be published as part of the scientific literature within the field of law.
- c. The length of monographs in law generally range from approx 200 pages until more than 1 000. The Oslo faculty recently decided that monographs should not exceed 500 pages (250 000 words) in length. There is no limit downwards, and in an attempt to make the monographs shorter, it has been indicated that it should be perfectly possible to obtain the degree on a monograph of about 200 pages.
- d. This is partly answered above. The rules referred to under b above imply that the thesis may not be mainly descriptive.  
There are no formal rules requiring foreign or comparative law to be included but candidates are to an increasing extent encouraged to include all sorts of international aspects.

### Portugal:

A Ph.D course takes a minimum 4/5 years period and requires presentation of a dissertation with an oral examination. There is no limit of pages or words and the work shall be original and address a specific problem.

### Spain:

In order to obtain the doctor degree, the candidate must

- Obtain a certain number of credits (minimum 20) at post-graduate courses and write a research paper worth 12 credits. If this activities are successfully completed, the candidate receives an “advance studies diploma”, which is not an official degree in the above mentioned sense.
- Write a doctoral thesis or dissertation. This cannot be replaced by any other kind of work, article or essay.

The thesis is conceived as a monograph on a more or less specific question or matter. There is a great flexibility concerning the nature and range of the subject, which formally needs only to be approved by the director of the dissertation, who is a key figure in the process.

There is also much flexibility regarding the length of the thesis, but it can be said that a 300 typed pages would be considered a very short work. There is no maximum and many dissertations exceed by far that size. An average length could be perhaps 500-600 typed pages.

The thesis is supposed to be a somewhat creative piece of work; but then this is a very indeterminate concept. A purely descriptive work, if accepted, would not be highly graded; but again all depends of the judging commission or tribunal. The governing regulations, approved by Royal Decree 778/1998, of April 30, only provide, at Art. 7.2, that the thesis must be “an original research work”. Hence the preceding rules are based on academic practice, as perceived by the undersigned.

### UK:

a)

Usually a thesis/monograph is required.

Some universities, e.g. Cambridge, allow their own graduates to submit bodies of published works (books and articles) for the award of a PhD degree 'under special regulations' – now to be referred to a PHDUSR

b)

For PHDUSR no need to confine to single issues but must given evidence of a significant contribution to scholarship

c)

The maximum is 80,000 words excluding footnotes, appendices and bibliography but with an overall limit of 100,000 words (excl bibliography) Most theses go close to the limit.

d) PhD ; the University's standard, which applies to all subjects is that the thesis must be represent a significant contribution to learning, for example through the discovery of new knowledge, the connection of previously unrelated facts, the development of new theory or the revision of older views, and must take due account of previously published work on the subject.

No minimum number

Shd NOT be mainly descriptive

No need for reference to other systems

e) Formal statement common to whole university

M Litts etc have fewer words (60,000 not 80,000) and standard is less demanding - must represent a useful contribution to learning and take due account of previously published work on the subject

Diplomas must afford evidence of serious study and the ability to discuss a difficult problem critically.

### 3. *How are doctoral candidates financed?*

**Please include in your answer the following aspects:**

**a) Are candidates treated as students, or as employees?**

**Denmark:** They are treated as employees.

**France:** Students.

**Netherlands:** Employees.

**Poland:** Ph. D. – part of candidates are employees and part are students, “Habilitation” mainly employees of the universities

**b) Do they get a salary or stipend from the university? If so, what amount (in Euros) approximately?**

**Denmark:** They get salary from the university. Approximately 300 Euros.

**France:** Only a few of them get a University stipendium (scholarship) during a limited period of time (three years at the maximum) amount = about 1000 euros per month

**Netherlands:** They get a salary. "Assistenten-in-opleiding" (AIO, who are supposed to be teaching for 25% of their time) earns app. € 1.500 (year 1) to € 2100 (year 4). A full-time employed "(Junior) Universitair Docent" or "PhD-fellow" (UD, 40-60% of the time for teaching obligations) earns app. € 2100-€ 3800 (depending on experience).

**Poland:** Regular Ph.D. students obtain scholarship amounting to 200 EUR. Employees get a bit more.

**c) If the candidate is required to follow courses or participate in seminars etc, does (s)he have to pay for those courses or seminars?**

**Denmark:** No.

**France:** He is not required to participate and generally benefits from gratuity when he follows seminars in the University

**Netherlands:** UD's have no requirements. If they follow a course they usually pay themselves. AIO's do have obligations, and usually the universities pays for the courses.

**Poland:** There are two kinds of doctoral studies. As concerns the first kind - the students are granted the scholarship, as to the second kind – the students have to pay fees.

**d) Are the candidates typically attached to the university on a fulltime or a part-time basis?**

**Denmark:** The candidates are typically attached to the university on a fulltime basis.

**France:** They are generally attached on a full time basis and teach seminars to the students of the first years ; but this is not always the case specially for tax doctorates , so that many doctorate students have to find a job.

**Netherlands:** Because tax practice is very attractive for young talented tax specialists, most of them combine academic work with being a tax lawyer at a big firm.

**Poland:** Full-time – only regular Ph. D. students (first kind of above mentioned studies). No formal attachment to the university – Ph. D. students of the studies of second kind, students preparing the dissertation externally.

**e) If many candidates are part-time, what would be the reason for this (e.g. no funds at university, or practitioners writing a dissertation next to their job in tax practice)?**

**Denmark:** The reason will normally be no funds at the university.

**France:** Both reasons.

**Netherlands:** see d) above.

**Poland:** Both reasons mentioned in brackets apply.

**f) Are candidates permitted to work at the same time as a practising lawyer, etc. and if so, is that restricted (e.g. to one day a week)?**

**Denmark:** Paid work concurrently with the PhD is only allowed with the prior permission of the Rector. There are no general restrictions.

**France:** Yes , but is rare for students who benefit from a University stipendium (scholarship allowance) .

**Netherlands:** There is no official limit. In practice, though, it proves to be very difficult for people at the beginning of their tax career to combine academic work (teaching and writing a dissertation) and work as a practising lawyer when tax practise takes the larger part of the working week. For this reason some universities informally do not allow a less than 60% employment for this category.

**Poland:** The regular Ph. D. students are not allowed to take up full-time employment.

**g) Are candidates required to perform teaching duties, and if so, how much?**

**Denmark:**

As part of researcher training the PhD student is required to acquire experience in teaching or other forms of knowledge dissemination, e.g. dissemination of research results from the research project. One of the ways

in which this requirement can be met is through the agreement, which forms part of the student's remuneration. Under the agreement between the Ministry of Finance and The Danish Confederation of Professional Associations (AC), a PhD student is required to carry out work for the institution where he/she is enrolled, according to its directions, corresponding to half a man-year over three years (840 working hours).

A PhD student is required to carry out work for the university where he/she is enrolled, according to its directions, corresponding to half a man-year over three years (840 working hours).

**France:** Most of the time, yes. Around 200 hours of teaching per year.

**Netherlands:** An AIO (Assistent-in-opleiding) is supposed to spend a maximum of 25% of his time on teaching. A "(Junior) Universitair Docent" or "PhD-fellow" is supposed to spend 40% to 60% of his time on teaching, depending on the university.

**Poland:** the regular Ph. D. students are required to have a number of teaching hours at the university i.e. 120 in an academic year

#### **h) Do they have to fulfil administrative duties (such as course administration etc)?**

**Denmark:** No.

**France:** Yes for stipendium doctorate students but limited (mainly exams of other students to correct).

**Netherlands:** As part of the normal teaching duties: yes.

**Poland:** No.

#### **Austria:**

Doctoral candidates are treated as students. There is neither a general employment, nor a general stipend. Of course there is the possibility to apply for the post of an assistant at a university. Otherwise there is the possibility to apply for a stipend at another institution (eg: Austrian Academy of Sciences). The stipend of the Austrian Academy of Sciences amounts to EUR 21,900 gross income per year. Employed assistants are paid some EUR 25,000 gross income per year on a full time basis. Those students who are employed by the university as assistants are mostly employed on a full time basis. In case they are employed at the university their work shall cover three parts. On the one hand they shall focus on research (the dissertation shall be a part of it). Additionally, they shall gain experience in teaching and have to fulfill administrative duties (course administration, financial administration of the department, administration of the library, fund raising and administration of human resources ...). However, most students are not employed by the university at all. Thus, most of them work somewhere else. There are no specific restrictions on where and how long they are allowed to work. As doctoral students are required to attend courses during their curriculum, they have to be subscribed at the university. Thus, they have to pay a tuition fee of some EUR 370 twice a year. Additional fees to attend the seminars are not required.

#### **Belgium:**

If they are not at the same time "full-time" or "part-time" assistant professors or researchers, candidates are treated as students. If they are also "full-time" or "part-time" assistant professors or researchers attached to the university or to any research Fonds national de la Recherche scientifique (F.N.R.S.), as most of them are, they are treated as employees and as students. As candidate, they do not get any salary from the university. If they are at the same time "full-time" assistant professors or researchers, the amount of their monthly salary is approximately 1500 €. If the candidate is required to follow courses or participate in seminars, he does have to pay a very low fee.

If some of the candidates are part-time, it is because the university does not have the funds to offer them a decent salary but also because practitioners have chosen to write a dissertation next to their job in tax practice. The candidates are permitted to work at the same time as a practicing lawyer if they are not attached to the university or to any research fund on a full-time basis. The restrictions depend on the time dedicated by the candidate to the university or to the research.

Only if they are also "full-time" or "part-time" assistant professors attached to the university, candidates are required to perform teaching duties (from 25 hours/year to 120 hours/year) and they have to fulfill administrative duties.

#### **Finland:**

- a) Candidates are treated as students if they are not employed but often they are employed by the universities or by private employers.
  - b) A limited number of the candidates may receive a salary or stipend from the university. The amount is about 1700 euros.
  - c) Participation in any courses and seminars included in Finnish university degrees are free of any charges. This is based on the law.
- d)-e) Some of the candidates are attached to the university on a fulltime basis and some work for other employers while doing the doctoral studies only on a part-time basis. Only a very limited number of the candidates have the possibility to an employment with the universities. There are not enough funds to attach all candidates with the university and some would not even want it because of their employment elsewhere.
- f) The candidates permitted to work at the same time as a practising lawyer without any restrictions. The candidates employed by the university, of course, are allowed to work elsewhere only to a limited extent.
  - g) The candidates are not required to perform teaching duties.
  - h) Depending on the appointment with the university, some candidates have administrative duties and some don't.

### Germany:

>> It is possible for doctoral candidates to register as a student, but this is not compulsory. Unless they are employed by the university, candidates usually do not receive any salary or stipend from the university.

A few doctoral candidates are employed as full-time or part-time university assistants. Full time assistants are obliged to work 40 hours per week. The work includes teaching (at least 4 hours a week) as well as administrative duties.

Most candidates are financed by their families or work as lawyers etc. The time spent for work is not restricted. Some candidates receive a stipend from foundations with a political, religious or social background etc. <<

### Hungary:

- a. as students
- b. stipend from the state (nowadays about 315 Euros per month)
- c. required, s(he) does not pay
- d. yes, on a full-time
- e. –
- f. no, in a full-time work, but on a part-time basis it is permitted, except practicing lawyer
- g. yes, it depends on the University (about 4-6 lessons a week)
- h. yes

### Italy A:

- a) Students.
- b) A stipend (scholarship), but only for top candidates. € 10.561 net per year.
- c) A yearly allowance exists for participation to external courses and seminars.
- d) Part-time basis.
- e) The system does not require full time.
- f) Yes, however income may have an impact on the stipend.
- g) Candidates may teach for max 30 hours in a year. In fact, this threshold is not always respected.
- h) No.

### Luxemburg:

- a) They are students, unless they also have a limited life employment agreement with the University, in case they work on other research projects for the University as well or assists the professor in his teaching.
- b) Stipend from the Ministry would be possible provided the student's parents remain below certain income criteria. Private foundations may also provide a stipend, though the University would not. The amount of salary would depend upon the amount of work to be performed by the student.
- c) As such there exists no obligation to follow courses or seminars.

- d) The idea is to have the candidates attached to the University on a part-time basis during their studies in order to turn them into full-time professors after completion of their doctorate. This is so because there exists a great un-balance between employed professors and associate professors.
- e) Those two and the lack of university culture at this stage. Luxembourg students typically tend to leave University as soon as possible, since a doctorate does not seem necessary for finding a well remunerated job.
- f) To be negotiated on a case by case basis with the professor. The balance in terms of work split seems to be 50% - 50%.
- g) Only if they have a part-time employment.
- h) Ditto.

#### Norway:

- a. This a difficult question. They are often referred to as students and registered as such but their terms of employment are mainly equal to employees – at least as far as tax and labour law concerns.
- b. Most students receive salary from the university or from the Norwegian Research Council but they may also be financed in other ways. The university salary is approx. € 42 500.
- c. No
- d.e Typically on a full time basis. To be admitted to the doctorate program a plan for the financing of the whole study must exist.
- f. Those employed by the university are only permitted to have other work in to a very limited extent.
- g. As already mentioned, candidates are normally employed for four years, of which 25 pct. is supposed to be applied for teaching.
- h. No, but administration may be included in the mentioned 25 pct.

#### Portugal:

Ph.D candidates usually are academic staff that carry on with both teaching and research activities. The so-called 'sabbatical' may be granted but subject to specific conditions and at an advanced stage of the research program.

Salaries vary depending of the experience and number of working hours (full/partial time): 1.000 – 1500 Euros.

Research expenses related with participation in seminars, etc. are not paid by the employer but are tax deductible.

Most candidates are part time employees and have another job, usually legal practice or consultancy. Both financial and labour conditions contribute to this part-time trend.

#### Spain:

Doctoral candidates, in their capacity as such, are basically students. They register at the doctorate programme and pay the established fees (which are very moderate). However, a very marked distinction exists between candidates who propose to follow an academic career and those who have different professional aims. The first integrate themselves into the university whereas the second remain in a somewhat "outsider's" position. The first is the typical and most numerous class of doctoral candidates. Members of this class are normally granted for a few initial years a "research scholarship"; afterwards they usually proceed to occupy a position at the initial steps of the academic career, such as assistant or associate professors. As such they must fulfil the duties (teaching or other) assigned by the department, about the extension of which there are no fixed rules.

The typical candidate of the second class is a well established member of a legal profession who for various reasons wishes to obtain the highest academic degree. No formal limitation exists for doctoral candidates to perform other non academic activities, such as the practice of a profession.

#### UK:

Badly

- i) Students  
(Young) members of the teaching staff can be enrolled to a PhD part time alongside their existing duties.
- j) No –
- c) No separate charge – they have to pay substantial fees anyway
- d) Varies – some universities (e.g. Oxford and Cambridge – foolishly in my view) only allow full time; most universities allow both part time and full time study.
- e) both are common reasons in the UK



degré de formation du candidat et de la nature de sa spécialisation, le Bureau de la Faculté peut subordonner sa décision d'autorisation à la présentation avec succès d'examens dans certaines disciplines juridiques. Il peut exiger du candidat qu'il s'y prépare en participant à des enseignements théoriques ou pratiques dispensés dans un établissement universitaire, belge ou étranger. La réussite des examens dans les matières imposées par le Bureau de Faculté participe à l'épreuve de confirmation visée à l'article 9 » (*articles 2 et 3*).

« Le Bureau de la Faculté saisi d'une demande d'admission aux études et travaux visés à l'article 1er statue, à sa prochaine réunion, sur l'admissibilité du candidat. Il peut également charger un membre du personnel académique de la Faculté d'étudier le dossier et de faire rapport à la réunion suivante. Il examine plus spécialement l'aptitude du candidat à la recherche scientifique » (*article 5*).

#### **Finland:**

- a) There is a general procedure for accepting the candidates but the professors have great influence in this procedure.
- b) The candidates must have finished a Finnish or foreign Masters degree. If the degree is not in law (Finnish) the candidate must complete several supplementary courses in law.
- c) The applicants have to have a research plan in advance as part of the application procedure. The candidate must write it him or her self, but the plan is discussed with the professor.

#### **Germany:**

>> Candidates are accepted by the professors individually. The basic requirement is that the candidate has shown his ability to do scientific work, indicated by an above-average performance during his law education. <<

#### **Hungary:**

- a. only with general procedure, but it needs a professor individual recommendation
- b. no
- c. it is necessary to write a research plan, under supervision of the professor

#### **Italy A:**

- a) There is a general procedure (public competition).
- b) Degree (see under 1 a). For EU candidates: equivalent degree.
- c) No.

#### **Luxemburg:**

- a) A little bit of both: the professor needs to accept, but there is a coordination with the dean of the faculty as to in which area the University should put its efforts.
- b) No.
- c) The theme of their doctorate is put on paper before acceptance of the student. It should deal with the a) reason of selecting the topic, and b) contain a rough research plan. The paper is put together by the student though after discussion with his possible supervising professor.

#### **Norway:**

- a. There is a general procedure whereby the research committee at the faculty decide who are qualified and the board of the faculty employ those who are paid by the university or the Norwegian Research Council.
- b. Apart from the requirement of a masters degree in law (or equivalent), see above, there are nor other formal requirements.
- c. A research plan should be submitted. This may be written under supervision but this is not mandatory.

#### **Poland:**

- a) there is a general procedure at the faculty
- b) no formal requirements of the kinds mentioned above

- c) no. The plan of study is designed and performed by the candidate in cooperation with the professor supervising the candidate.

**Portugal:**

Doctoral candidates are recruited in accordance with the general procedure and there is no formal requirements concerning age ( legal limit: 70 years old), education or nationality. Applicants shall submit a Ph.D. research plan and letter of acceptance of the supervisor.

**Spain:**

The basic requirement to be a doctoral student is to be accepted by a professor. This is basically the professor's individual decision. Usually the requested professor and the candidate know each other from a previous course.

The only formal requirement to initiate a doctorate is to be in possession of a degree; no other limitations apply.

The candidates course of study is supervised at two different levels. First by a "tutor", who must give his approval to the courses and direct the initial research paper. Work on the dissertation is oriented by the "director" of the thesis. Normally the same professor performs both functions, but this is not necessarily so. Frequently the initial paper is a first or partial exploration of the subject of the dissertation. Work on the latter is naturally initiated by setting up a plan and discussing it with the director; but this is not a previous formal requirement. We shall refer to this plan below.

**UK:**

- a) General procedure but potential supervisor has to agree.
- b) Must be qualified to do research in law – must have studied law, usually to degree level, although a professional qualification may exceptionally be allowed instead.

Usually a first class or very high II.1 degree is required

- c) YES - on own initiative

Many of our applicants are from outside the UK

Students already in the Cambridge system e.g. as undergraduates or PhDs may well talk things through with a prospective supervisor.

## B. Design of doctoral programs

5. *Is there a specific program for a doctorate degree (with courses that should be followed by the candidates) in your country/university? If not, please continue at question 9. If there is a specific program in your country/university, what does it look like?*

Please include in your answer the following aspects:

- a) **What is the length of the program (please distinguish between courses required, and writing requirements)**

**Denmark:**

In general, participation in researcher courses and similar educational activities should take up at least six months of the study period (30 ECTS). A study period abroad will normally also include participation in courses, and this will often be able to be included in the six months.

**France:**

No ^programmes required as the doctorate student has already finished his legal or tax education (by succeeding in the DESS or DEA).

**Netherlands:** There is no program, although some universities offer courses (e.g. academic writing, comparative law research).

**Poland:**

4 years



Additionally presentations have to be done by the students. Additionally another seminar about the history of scientific theories has to be attended. This seminar is also a lecture but in the end the students have to prepare a paper about how scientific theories will influence their dissertation. Additionally the students have to prepare each lecture and have to hand in minutes of the lectures. After the first semesters it is planned that the students start to work on their dissertation. Additionally the students have to attend three more courses that normally focus on similar subject like their dissertation. The course of these seminars depends on the lecturer. After that the students have to pass an additional oral exam in tax law. After they have finished their dissertation they have an additional course where they have to formally defend their dissertation. The minimum duration of this curriculum is 2 years. The courses have to be exclusively held for doctoral students and all tax law students will attend mostly the same courses in a similar sequence. The basic courses (first semester) are aimed at (and compulsory for) all doctoral students at the Vienna University of Economics and Business Administration. The later courses are also aimed at all students. As each department focuses on its focal point, nearly only tax law candidates (and those of similar academic disciplines) do attend the same courses. There is no institutional co-operation among universities. The main reason might be the differences in the curriculum.

### Belgium:

There are some “free” programs for doctorate degree in my university (see for the human sciences the doctorate school “Norme, cognition et culture”) but there is no specific and obligatory program for doctorate degree in law.

### Finland:

The Candidates must follow a specific doctoral program with lecture courses, literature exams and research seminars. The courses include both research methodology and tax law. A part of the methodology courses are general for all law candidates and a part are aimed specifically to tax law doctoral candidates. The program takes about two years, but usually candidates follow for example seminars until they have finished their doctoral dissertation. Some students participate in the seminars even after they have received the doctoral degree, because the seminars provide for an interesting forum to discuss different tax matters. All lectures and seminars in Finnish universities are open to the public. Each student may decide when he wants to participate in the lectures and take the exams. The literature in the literature exams may be agreed on individually for each student with the professor. There is also co-operation among universities as regards courses in programs for a doctorate degree.

### Hungary:

- a. courses required: usually 3 years (1 year is also possible, when the candidate is employee at the university, and has some research activities), writing requirements: 3-5 years
- b. courses mainly in connection with her/his research program, they are in the form of lectures, research seminars, presentation papers, and exam at the end of the course
- c. yes
- d. yes, usually
- e. aimed at all law doctoral students, but they do not include candidates from other academic disciplines
- f. no, but the candidate may consult with a professor of another university

### Italy A:

Three years, max four. The doctorate includes internal courses and seminars and writing requirements

- Courses vary according to the doctoral program. Generally courses are held in the form of internal lectures, research seminars, presentation of books and papers. Participation to external congress, workshops and meetings is also encouraged. Candidates are required to take periodical controls and an exam at the end of each year.

As regards the doctoral program organized by the Bicocca University of Milan, courses of the XIX cycle have *Italian Tax Law and the EU and cross-border Perspective* as general topic. The first year is devoted to general issues (such as the ability-to-pay principle, fiscal federalism, interpretation of tax law, codification, taxpayer's protection in the relation with the Revenue, tax assessment, tax judicial (conciliazione giudiziale) and non judicial (accertamento con adesione) agreements; broadlines of the reform of Corporation Tax (i.e., shareholders' financing); EU harmonization). The second year is more centred on direct (individuals, company, groups, no-profit entities) and indirect (mainly VAT) taxation. The third year is even more concentrated on EU and international tax issues: non discrimination, State aids, double tax treaties, tax avoidance and measures to counter it (CFC legislation, transfer price, thin capitalization, etc.).

- Equivalent programs apply in the other doctorates.

- a) Most of them yes.

- b) Within one and the same program yes.
- c) Normally courses are designated specifically for tax law doctoral candidates. Seldom courses include candidates from academic disciplines other than law.
- d) Yes.

### **Luxemburg:**

No specific program exists so I continue at question 9.

### **Norway:**

- a. There is a mandatory doctoral program which is supposed to last for one semester (each academic year is two semesters) in total but is stretched over two or more semesters.
- b. The program consists of lectures and seminars on the theory of science and general issues of legal science (1/3 of the semester), seminars on more specific subjects (1/6 of the semester), seminars based on the theses, in which each candidate shall present his/her project one or two times (1/6 of the semester), write on article of approx. 15-20 pages which may be linked to the thesis (1/6 of the semester), study travels and participation at least one in Nordic and one international seminar (1/6 of the seminar).

The details here are based on the Oslo program but programs at the other faculties are probably mainly the same (all tax law degrees have until now been granted by the University of Oslo).

- c. Yes.
- d. In principle, yes.
- e. The programs are general for all law degree candidates. Parts of the program are integrated with doctoral programs of criminology and international human rights.
- f. Yes, several of the seminars and lectures are national.

### **Portugal:**

There is no specific program for a doctorate degree in taxation.

### **Spain:**

Such programmes do exist in Spain. Moreover, until very recent times these courses or programmes were practically the only kind of post-graduate courses offered by law faculties. Traditionally professors offered whatever courses they chose, normally on some topic they were working on, without connection to other courses. In the last years an important evolution took place in these courses. On the one hand they were organized in coherent programmes; on the other hand, these programmes are not designed having present the specific needs of doctoral candidates but their interest to broader audiences. In other words they evolved towards the model of master programmes. Many law faculties began to offer master programmes, a degree however not officially recognized by the state; a situation which is about to change, as mentioned above.

Doctorate students are required to obtain a certain number of credits, at least 20, at these programmes, a credit being equivalent to 10 hours of classroom presence. They may choose the courses they wish to attend among those offered by the faculty. Home work varies considerably among the courses and may consist of writing papers, reading materials, etc. Some courses are graded through an examination, but this is not the general practice.

Universities do cooperate in doctoral programmes, this cooperation being all the more frequent in big cities where there is more than one university.

### **UK:**

NO – SO ON TO QN 9

However please NOTE answer to qn 11C – it is becoming common for universities to provide some courses by way of training and indeed some funding bodies insist upon it.

## **6. What would be the typical design and allocation of time during the doctoral training?**

**Please describe if there is any order in which doctoral candidates must take research courses, legal writing training, output of drafts etc.**

**Austria:**

See answer to question 5.

**Denmark:**

No.

**Finland:**

There is no order in which the doctoral candidates must take the courses.

**France:**

This is entirely left to the student under the supervision of the director of the thesis who generally agree on a timetable with the student so that they see each other regularly to see how the writing progress ; but as doctorate students have a good formation and it is in their interest not to take too much time to write the thesis , the director of the thesis generally leaves them a wide discretion.

**Hungary:**

Yes, the regulation of PhD students regulates these fields. There is a credit system, and if a candidate takes a course s(he) gets credit points for it, such as if s(he) writes books, publications etc.

**Italy A:**

The first year is entirely dedicated to seminars, lectures, etc. The remaining two years are principally devoted to research and writing. There is no legal writing training.

**Norway:**

This is answered under 5 above to the extent possible.

**Poland:**

The rythm of work is decided on individual basis by the candidate and his or her supervisor.

**Spain:**

Following the courses and writing the research paper require a minimum of two years. The remaining duration of the doctoral training is dedicated to writing the dissertation.

**7. Do you think the doctoral programs for candidates in tax law have a positive effect on:**

**a) the drop-out rate of doctoral candidates**

**Denmark:** Yes.

**Finland:** Yes

**France:** doubtful

**b) the quality of the dissertation**

**Denmark:** Yes.

**Finland:** Yes

**France:** Doubtful

**Austria:**

The seminars in the first semester strive to enhance the quality of the dissertations. As they focus on methodology needed for dissertations in economics and business administration, there is hardly any impact on the quality of dissertations in tax law. The other seminars, however, can be used to discuss problems of the topic of the dissertation. Thus, they have a positive effect on it.

**Hungary:**

a. no

b. yes

**Italy A:**

- a. Yes.
- b. Yes.

**Norway:** The empirical basis for answering this question is very narrow but in principle the answer is yes.

**Spain:**

It is the undersigned's personal estimate that doctoral programmes do not have a considerable on the drop-out rate of doctoral candidates (candidates who do not obtain the doctor degree). Most candidates finish the courses, which are not exceedingly demanding; a probably smaller number completes the research paper. It is the dissertation that constitutes the biggest obstacle.

It is very doubtful whether the courses have a positive influence on the quality of the dissertation. Possibly, however, they represent an opportunity for some students to complete their training and acquire some basic research skills.

## **8. Please evaluate the doctoral program(s) in your country or university?**

**Please include in your answer the following aspects:**

### **a) Are you satisfied with the doctoral program(s)?**

**Denmark:** Normally, yes

**Finland:** Yes

**Poland:** Generally yes. The programme is not very formalised that allows to design it for purposes of the particular candidates. The whole process is based mainly on cooperation between the professor and the candidate.

### **b) What is the best part of (having) the program(s)?**

**Denmark:** The courses specifically set up for tax law doctoral candidates.

**Finland:** The personal contact with the professor and other doctoral students.

### **c) What are the flaws of the program(s)?**

**Denmark:** There are only few courses specifically set up for tax law doctoral candidates.

**Finland:** Because of great flexibility I do not see any flaws.

### **d) Do you have ideas how to improve the doctoral program(s) in your country/university?**

**Denmark:** More courses specifically set up for tax law doctoral candidates.

**Poland:** The international and national exchange programmes should be organised.

**Austria:**

As the Vienna University of Economics and Business Administration is a business university, it has to be born in mind that the concept of the doctoral program was that all students passing the doctoral program had to have a basic methodological knowledge. The shortcoming of the program for students in tax law is that the relevant methodology is restricted to methodology used in business administration and economics – basically methodology to draft and analyze surveys and questionnaires. Until now there is no possibility to attend a legal methodology course instead of one of the methodology courses. To introduce a similar program with legal methodology for all doctoral students writing their dissertation at a law department could be a possibility to improve the doctoral program.

**Hungary:**

a. yes, but I think some changes should be done

b. the PhD students may apply for internship, travel abroad, take part of international conferences, learn languages

- c. it is not ensured that the candidate after getting the degree may stay at the university
- d. better courses, more stipend from the state to support travelling abroad and collect a lot of information

**Italy A:**

- a) Not entirely. The number of doctoral program is very limited and only very few students may take a doctorate in tax law. There are also problems connected with the limited resources: in the last years, many doctorates have stopped because they were no longer financed by the Universities, or were forced to merge into more general law doctorates (i.e. public law doctorates, commercial law doctorates, etc.), with only a little part devoted to tax law.
- b) Increasing the quality of innovative research among young people.
- c) The access to the program is very limited.
- d) Increase the attention for cross-border exchange of expertises.

**Norway:**

Personally, I have not been sufficiently close to the program to answer these questions and those in charge of the program are constantly working to improve it.

**Spain:**

In the last years doctoral programmes have improved in Spain in the sense indicated above (see 5). The most positive side of having the programmes is that they have been the fundamental frame within which the post-graduate teaching has developed. Official recognition of the master's degree will raise a problem of coordination with the specific doctorate programmes (should these subsist) and with undergraduate courses. The latter are probably overloaded at present.

**9. If there is no specific program for doctoral candidates, why not?**

**Belgium:**

There are some "free" programs for doctorate degree in my university (see for the human sciences the doctorate school "*Norme, cognition et culture*") but there is no specific and obligatory program for doctorate degree in law.

**France:**

Because

- only selected students are admitted to write a thesis :yes
- - the director is willing to discuss the student whenever the student wishes so :yes  
and I feel that the doctorate student should be independent (otherwise he will never be so).yes

**Germany:**

>> No idea. <<

**Hungary:**

We have a special regulation for PhD students

**Luxemburg:**

Because it is considered that students in a doctorate should spend their time on research whilst having all essential ingredients already in their mind as far as to how make research, write a thesis.

**Netherlands:**

See Luxemburg.

**Portugal:**

Academic practice may be the main reason to explain the absence of a specific program in taxation.

**Spain:**

See 4 above. The director of the dissertation does not usually change.

There are no rules concerning the practice of the supervision, this depending on the director's own methods, the nature of the subject, the candidates skills, etc. Normally meetings are frequent at the initial stage in order to set up the plan of the dissertation. As work proceeds meetings might have the purpose of

discussing chapters or parts of the work. Once this is completed some changes may be suggested and successive drafts discussed until the director gives his final approval.

**UK:**

History - Why should there be? The PhD is regarded as something one does for the joy of it. There is no formal academic career structure into which it has to be placed

**10. How intensive is the supervision provided and by whom?**

Please include in your answer the following aspects:

**a) During the process of doing research, is the candidate under supervision of one more professors, other staff members, or of a committee?**

**Denmark:** Of one or two professors.

**France:** Normally one professor.

**Netherlands:** Normally one professor.

**b) Does the supervision change during the process?**

**Denmark:** Normally no.

**France:** No

**Netherlands:** No.

**Poland:** normally, the supervision does not change and is provided by the same professor, but before the public defence the Ph.D. dissertation is reviewed by two independent professors

**c) Are there any rules for supervision, e.g. concerning how often a candidate may meet with the professor? What is the common practice?**

**Denmark:**

There are no rules for supervision, e.g. concerning how often a candidate may meet the professor. There is no common practice.

**France:**

No express rules ; the director of the thesis never refuses to encounter a doctorate student :but I always had as policy that the student and not I is writing the thesis.

**Netherlands:** There are no rules; common practice differs from once a day to once a year.

**Poland:**

At the end of every semester the candidate has to receive the approval of the professor.

**Austria:**

The supervision is mainly performed by one professor who is the supervisor and the first assessor. Additionally one assistant at the department of the supervisor also helps the professor supervising the doctoral student. Additionally every dissertation is assessed by another professor. Sometimes also the second assessor actively supervises the doctoral student. Rules about supervision are not laid down. It depends on the doctoral student how often he/she wants to contact the supervisor to discuss issues.

**Belgium:**

During the process of doing research, the candidate is under the supervision of a director of research ("promoteur de thèse") and of a committee composed by three or four professors, including the director of research ("comité d'encadrement"). Usually, the supervision does not change during the process but it would be permitted. The common practice is that the candidate meets with his director as often as necessary and at least every semester and that he has to meet with the committee at least once a year. During this annual meeting, the candidate must report to the committee the process of his works and the progress of his researches.

« Pour admettre le candidat, le Bureau de la Faculté approuve le sujet, désigne le promoteur et constitue le comité d'encadrement. Ce comité est composé de trois membres au moins, choisis en majorité parmi le personnel académique de la Faculté, dont le promoteur, qui assume la présidence. Le comité d'encadrement conseille le candidat. A l'initiative du promoteur ou du candidat, il se réunit au moins une fois l'an pour permettre au candidat d'exposer l'état de ses recherches. Le comité remet un rapport annuel au Bureau de la Faculté. Une copie de ce rapport est remise au candidat » (article 6).

#### **Finland:**

The candidates are under the supervision of one or two professors and assistants. It depends on the will of the candidate concerned how often he or she meets with the professor. The candidates are free to come and see the professors as often as they want to.

#### **Germany:**

>> While writing the thesis, the candidate is under supervision of only one professor (the "Doktorvater"). It depends on the professor (and the candidate) how the supervision is done. There are no general rules. <<

#### **Hungary:**

a. Every PhD student is supervised by the head of department (professor of the special field), and by the doctoral committee, and during the process of doing research the candidate is under the supervision of more professors

b. no

c. yes, there are strict rules about it. Usually about 2-3 times a month

#### **Italy A:**

a) Normally a candidate is supervised by one professor. Exceptionally, a committee of supervision is set up when the research covers more than one area of law.

b) No.

c) There are no formal rules, but a candidate normally has constant exchange of views with his/her supervisor

#### **Luxemburg:**

a) Regular discussions with the supervising professor should take place.

b) No.

c) No rules carved in stone, but a quarterly meeting is sort of expected.

#### **Norway:**

a. Most candidates have one supervisor but some may have more. There is a research committee on faculty level which have the responsibility to allocated supervisors to candidates and to change supervisors if anything goes wrong.

b. Normally not, only if something does not work as it should.

c. The candidate is entitled to a total 150 hours of supervision according to contract which is entered into under the auspices of the research committee. In practice, supervisors do not count hours and it is my impression that most candidates get more supervision if they want to. Normally, the supervision is very informal.

#### **Portugal:**

Formally the candidate is subject to a continuous supervision by an academic with a Ph.D qualification.

Joint or external supervision is also allowed in accordance with general rules.

Frequency of meetings, research tasks assigned, etc. depend of availability of supervisor and research conditions of the institutions involved.

#### **Spain:**

See 4 above. The director of the dissertation does not usually change.

There are no rules concerning the practice of the supervision, this depending on the director's own methods, the nature of the subject, the candidates skills, etc. Normally meetings are frequent at the initial stage in order to set up the plan of the dissertation. As work proceeds meetings might have the purpose of discussing chapters or parts of the work. Once this is completed some changes may be suggested and successive drafts discussed until the director gives his final approval.

**UK:**

- a) Yes – one professor
- b) Can do – e.g. prof goes on leave
- c) Law Faculty has own rules – usually once a week to start with

**11. How is quality control performed?**

**Please include in your answer the following aspects:**

**a) Is there a point where the decision is taken whether or not the candidate should continue?**

**Denmark:**

Yes. The progress of the PhD student's studies is assessed biannually.

**France:**

Yes but this depends very much on the director of the thesis ; in practice it is very rare that the director refuses the student to continue his researchs as the director feels somewhat responsible for having accepted a student who does not perform well. Generally it is preferred to modify the subject.

**Netherlands:** This depends on the kind of employment. Usually after two years a decision is taken whether or not to continue.

**b) Must the candidate present papers such as drafts of parts of the dissertation? If so, to whom or in what context? And how often?**

**Denmark:**

The student must present work on his/her project at a seminar for senior researchers, PhD students and any others who may be interested no later than the end of the second year of the course of study.

**France:**

Very large discretion left to the director of thesis and the candidate on the timetable to be followed

**Netherlands:** no

**Poland:**

No formal requirements. The process is the matter of agreement between the candidate and the professor.

**c) Is there a system of research seminars within the faculty, in which the candidate must be present and be active?**

**Denmark:**

See under 11 b.

**France:**

No.

**Netherlands:** This varies over time and per university.

**Poland:**

The candidate participates in seminars within the faculty or to be more precise within the chair he is connected with

**d) Are other faculties involved in the quality control?**

**Denmark:**

It is possible, but not required.

**France:**

No (except when the student presents his thesis).

**Netherlands:** Only at the last stage, when the decision is taken whether or not the dissertation may be approved.

**Poland:**

One of the reviewers of the Ph.D. dissertation should be professor of the other university than the one the candidate is connected with.

**e) Is there a national network for doctoral candidates in tax law or are there similar arrangements for candidates?**

**Denmark:**

There is not a formal national network for doctoral candidates in tax law. A few times all the doctoral candidates in tax law attend the same course designated specifically for doctoral candidates in tax law.

**France:**

No (they are not numerous enough)

**Netherlands:** No

**Austria:**

There are several occasions when it is reviewed whether the candidate shall continue. On the one hand it is an issue when the candidate searches for a preliminary acceptance of a supervisor. Afterwards there are several further occasions. One is the time when the candidate has to present his/her research proposal. Another one is when he/she has to publish the research proposal. After that it is up to the candidate if he/she presents parts of the dissertation to his/her supervisor (and maybe to the second assessor) or if he/she waits until he/she has got a first draft of the whole (or main parts of the) dissertation. Additionally there are three research seminars where the candidate will present issues or the outline of his/her dissertation. In some research seminars the student is obliged to write and present a scientific work that does not have a link to the dissertation but shall improve the overall knowledge in scientific working practice. As the second assessor is often part of another faculty and one of the research seminars has to be attended at another faculty, there is some involvement of other faculties at quality control. There is no specific network for doctoral tax law students in Austria but there are continuous meetings (at least once a year) of Austria's scientific community in tax law. As not only professors but also doctors and doctoral students are allowed to attend (those that work at a department are even personally invited) these meetings provide a possibility to establish a network between Austrian doctoral students in tax law. But these meetings even offer further possibilities because doctoral students do not only meet each other but also have the possibility to meet professors, doctors and tax law professionals and discuss issues with them.

**Belgium:**

Eighteen months after his admission the candidate has to present papers such as drafts of parts of the dissertation in the framework of an « *épreuve de confirmation* » organized by the « *comité d'encadrement* ». Within a month, the « *comité d'encadrement* » has to decide whether or not the candidate should continue. The candidate is free to be present or active in all research seminars within the faculty and he is only obliged to attend the six doctoral seminars per year organized by the President of the Research Commission. To the best of my knowledge, there is not in Belgium any national network for doctoral candidates in tax law.

*« Une épreuve de confirmation a lieu dans les dix-huit mois de l'admission du candidat. A cette fin, le candidat remet aux membres du comité d'encadrement un rapport écrit sur l'état d'avancement de ses recherches. Dans le mois qui suit la remise de ce rapport, le candidat le présente oralement au comité d'encadrement. Dans le mois qui suit la présentation orale de ce rapport, le comité d'encadrement transmet au candidat son avis écrit et motivé. Au plus tard au moment de l'épreuve de confirmation, le candidat choisit entre l'épreuve sous forme de monographie ou l'épreuve sous forme d'une mise en œuvre d'un plan-programme. Dans ce dernier cas, il annexe à son rapport écrit le plan-programme qu'il se propose de réaliser. Le comité d'encadrement soumet alors le plan-programme au plus prochain Bureau de la Faculté pour approbation. Dans le cas où le Bureau de la Faculté n'approuve pas le plan-programme, il en informe le candidat et le promoteur. Le candidat peut alors soit proposer un nouveau plan pour approbation, soit décider de poursuivre sa thèse doctorale conformément à l'article 8, 1<sup>o</sup>, a. Le rapport annuel du comité d'encadrement qui suit l'épreuve de confirmation propose au Bureau de la Faculté soit de confirmer l'admission du candidat, soit de la révoquer, soit d'imposer une nouvelle épreuve de confirmation à une date ultérieure. A sa demande, le candidat est entendu par le Bureau. En cas de report à une date ultérieure, la seconde épreuve de confirmation a lieu dans les trois mois qui précèdent le rapport annuel suivant du comité d'encadrement » (article 9).*

**Finland:**

No, some candidates stay as candidates for years even though everybody knows that they work outside of the university and probably will never write the thesis.

The candidates must present parts of the dissertation and introduce their research plans to the supervising professor and other candidates at least once in connection with the research seminars and otherwise to the

professor as often as the candidate wants to. A second supervising professor may be also from another university.

**Germany:**

- a) - c): Depends on the supervisor.
- d), e): No.

**Hungary:**

- a. yes, it is the doctoral committee
- b. yes, because of the credit system. About 2-4 publications per semester
- c. yes
- d. yes, in the point of view law students the faculty of economics
- e. no, we have not got a national network for tax law candidates, but in Hungary exists a network for every doctoral students (it is the DOSZ: Hungarian Network of Doctoral Students)

**Italy A:**

- a) Yes, generally towards the end of the 3 year period. Furthermore, at the end of every year candidates are also submitted to a control by the faculty.
- b) Yes, the supervisor requires drafts to be submitted after each chapter of dissertation is finished.
- c) Yes, there is a system of research (internal) seminars within the faculty of doctoral program.
- d) No.
- e) Not at present.

**Luxemburg:**

- a) That is the purpose of the regular meetings: to help the student keep on the right track and to eventually pull out the red card.
- b) That is part of the regular meetings under 10 a).
- c) No.'
- d) By and large the University tries to involve foreign Universities with a view to deliver a doctorate that would be common to the Luxembourg University and the foreign University (Nancy, Strasbourg, Paris to cite the preferred foreign universities for that matter).
- e) No.

**Norway:**

- a. The candidate has to report on the development of the project each year. The research committee can terminate the project.
- b. Yes, partly through the doctoral program, as already mentioned and of course to the supervisor. There are no rules as to how often.
- c. The various departments or sub-departments of the faculty often arrange seminars in which doctoral students present their projects.
- d. No, but members of other faculties may of course participate in the adjudicating committee.
- e. Not formally organised but on an ad hoc basis.

**Portugal:**

Candidates shall present a report at the end of the first study year with the supervisor scientific report to the applied University. A positive evaluation by the supervisor is a condition to proceed with the Ph.D program. Usually candidates participate in specialised seminars or conferences, nationally or internationally. Recently, higher education institutions have been subject to an evaluation procedure, with other faculties involved in the quality control, and results will be published in the near future. There is no formal national network for doctoral candidates in tax law.

**Spain:**

To a) the answer is no, as a formal decision is concerned.

For b) see the preceding paragraph.

To c) the answer is no as regards a formal obligation. Of course, candidates who intend to follow an academic career normally participate intensely in the faculty's activities.

To d) the answer is no.

e) In the last years an annual meeting of doctoral candidates was organized in turn by some tax law departments. The purpose of this meeting is to discuss the draft dissertation with other candidates and attending professors. Attendance is naturally voluntary and financed by the participants.

**UK:**

a) Yes – end of first year

They are not formally admitted as PhD students until this hurdle has been jumped – they then have two more years to finish.

b) Paper and outline of work submitted to two faculty members – near end of first year

c) One-year-long weekly seminar on research methods is compulsory for all Ph D students in first year

d) No; but the university's Board of Graduate Studies (BGS) is the controlling organ

e) No

**12. Are doctoral candidates encouraged or facilitated to spend some time at a university abroad?**

**Please include in your answer the following aspects:**

**a) How are they encouraged or facilitated?**

**Denmark:**

The aim is that as many of the PhD students acquire part of their training at a foreign research institution of 4-6 month's duration.

**France:**

Limited possibility to obtain public funding but possibility to arrange with a company or an advising body to pay part of the expenses (as part of the funding of the candidate).

**Netherlands:** There is no policy in this respect. However some doctoral candidates have already spent some time abroad during their tax studies. If they would organise something while writing their dissertation, most universities would try and facilitate this e.g. by adjusting teaching schedules.

**Poland:**

Whenever there is such a possibility they are encouraged to prepare papers for conferences abroad, to go and do the research abroad

**b) Where would they typically go?**

**Denmark:**

The other Nordic countries, England, The United States and Germany.

**France:**

Mainly in USA some in UK or Germany.

**Poland:**

it is dependent on the subject of the study and financial possibilities.

**c) How is this financed?**

**Denmark:**

Both internal and external financial support. The Nordic Council for Tax Research supports to a great extent doctoral candidates in tax law.

**France:**

Very little public financing ; financing by the student's family or by the student getting some work in the country he wishes to study.

**Poland:**

- resources of the faculty or university
- resources from the scientific grants
- own resources of a candidate

All the above mentioned sources are used.

**Austria:**

The doctoral program does not include the obligation to spend some time abroad. The question whether a candidate is encouraged to spend some time abroad depends on the supervisor. At tax law students, it is quite common that they at least visit foreign libraries (IBFD, US) to do research there. Stipends from the university and from outside are used to finance those stays.

#### **Belgium:**

They are encouraged by the members of the “*comité d’encadrement*” and facilitated by recommendations of faculties and by awards offered by the university to spend some time at a university abroad. Most of the time they go to the U.S.A., the U.K, France, Germany, Italy or Spain.

#### **Finland:**

Usually students spend time abroad already before the doctoral studies, but they are encouraged to do so also during their doctoral studies. Stipends may be applied for that purpose, but usually only from funds outside the university.

#### **Germany:**

>> Doctoral candidates will spend some time abroad if their topic includes a comparisons with foreign law. They will typically go to a European country or to the US. <<

#### **Hungary:**

- a. they are very encouraged
- b. usually France, Germany, Belgium, England, Spain, Austria
- c. through Erasmus, Socrates, Leonardo, some other financial possibilities are: PhD funds, department funds, and own resources

#### **Italy A:**

- a) They receive financial support.
- b) Europe.
- c) Increase of stipend up to one half for maximum six months.

#### **Luxemburg:**

Students are not incentivised to spend time abroad, but equally it is not forbidden.

#### **Norway:**

- a. Yes, candidates are encouraged to spend at least two months in another country.
- b. UK, Germany, France and the US.
- c. Mainly by funds.

#### **Portugal:**

Candidates shall present valuable comparative research and for that purpose visits to other academic institutions and encouraged. In the Portuguese case, usually they go to Germany and in some cases finance is available to cover travel and accommodation costs.

#### **Spain:**

Candidates to an academic career are strongly recommended to spend some time at a foreign university or research institution. Lack of such experience would be considered a noticeable flaw in the candidates curriculum. The stay need not be in connection with the writing of the dissertation –post-doctoral visits to foreign institutions being very common-, although this is frequently the case. Stays abroad are not usual for other kinds of doctoral candidates.

Italy, in particular Bologna, used to be a very common destination for candidates in tax law, facilitated by the proximity of the language. German universities and research institutions were also a common goal as for legal scholars in general, encouraged by a generous scholarship policy (DAAD, Humboldt Stiftung). Holland is becoming more popular. Recently countries of Anglo-Saxon legal culture are becoming increasingly attractive. An important role in the choice of the destination is played by personal contacts between professors.

Usually the stay is financed with a scholarship either of a Spanish public or private institution or of the host country.

**UK:**

Depends on thesis topic

Some university funds may be used to facilitate travel – but not usually.

**13. Some numbers**

**a) What is the approximate number of doctoral candidates in tax law in your country/university?**

**Denmark:** Approximately 15.

**Finland:** 15

**Netherlands:** more than 100, app. 40 of which are employed by universities.

**Poland:** Currently at our university - 10.

**c) Can you make an estimate of the number of doctorate degrees awarded in your country per year?**

**Denmark:** 5.

**Finland:** 1 in tax law in average per year.

**Netherlands:** 5.

**Poland:** No data available.

**c) What is the percentage of dropouts, and in which phase do they normally drop out?**

**Denmark:** 0-5

**Finland:** Candidates do not formally drop out, but they may stay as candidates forever

**Netherlands:** difficult to tell. All phases, but most in the first 2 years.

**Austria:**

The approximate number of doctoral candidates in tax law at the Vienna University of Economics and Business Administration is 15-20. In Austria it should be a total number of approximately 60. Every year some 10-15 candidates graduate as doctors in tax law. Only some drop out quite in the beginning. It has to be said however that some projects take longer than planned because the candidates start to work at a lawyer or tax advisor before they finish their dissertation.

**Belgium:**

To the best of my knowledge, there are two doctoral candidates in tax law at the University of Louvain and around fifteen in Belgium. I think that there are around twenty doctorate degrees in law awarded per year in Belgium. The percentage of dropouts is around thirty and it seems to me that they might occur at any time during the process.

**France:**

Most of the candidates do not finish nor present their thesis when they have a job while writing the thesis. But there are exceptions.

**Germany:**

>> The approximate number of doctoral candidates in tax law in our university is 30 – 50. The most common reason to drop out is a lack of time. The legal education takes at least 7 years (economists 5 years) and you have to take another exam to become a tax advisor (+ 2 years). Therefore, many candidates try to write their dissertation while working in practice which is, of course, not very easy. <<

**Hungary:**

a. In Hungary about 10-20 PhD candidates, at our university about 6 candidates

b. 2-5

c. about 30-40%, at the beginning of the training, and mainly the part-time students

**Italy A:**

- a) Approximately 20 each year.
- b) As above.
- c) Dropouts are extremely limited and usually occur at the very beginning or at the end of the three years.

**Luxemburg:**

- a) Zero.
- b) One.
- c) 50% somewhere round the end of the first third.

**Norway:**

- a. As mentioned: six in history until now. At present, there are four people working with a thesis in tax law.
- b. Totally probably around 250-300. In law, probably 10-15.
- c. Sorry, have no numbers here.

**Portugal:**

At the national level the number of doctoral candidates is approximately 8/10. Ph.D. degree applies in the Portuguese case mostly to academic staff and duration may vary accordingly with the work and teaching (or other professional duties) load of the candidate.

**Spain:**

There are no statistics about the number of doctoral candidates in tax law in Spain. In my university there is at present one candidate.

The number of dissertations has been steadily increasing in the last quarter of the past century and seems to be stabilized at a little less than 6,000 per year<sup>1</sup>. This represents around 10% of the students registered in the "third cycle" (which includes doctorate candidates and other post-graduate degrees both official and unofficial, i.e. offered privately by the universities). Dissertations in law in the years between 1976 and 1999 were 4.28% of the total. There are no figures disaggregated by branches of the law, therefore it is not possible to know how many thesis on tax law were defended. If we apply the latter percentage to the number of dissertations read in 2001 (5,715) we get 244. As a guess, no more than 10% of these (i.e. 24) were on tax law.

The number of drop-outs is impossible to estimate. Most of them probably occur in the early stages of work on the dissertation, when the difficulties increase, not during the preparatory courses. Drop-out rate is conjecturally very small with reference to candidates to an academic career.

**UK:**

- a) A complete guess would say 12 spread over all universities and over all years.
- b) 4
- c) Low - because of high threshold criteria and absence of much funding

Usual reason will be funding or a change of job for which PhD studies are incompatible e.g. getting a full time job while the PHD university does not allow part time study

## C. The Degree

### 14. *By whom and through what procedure is the dissertation approved? Is there a formal defence of the dissertation?*

Please include in your answer the following aspects:

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<sup>1</sup> 1996: 5,926; 1999: 6,102; 2000: 5,670; 2001: 5,715 Source: Ministry of Education  
([www.mec.es/educa/jsp](http://www.mec.es/educa/jsp))

**a) Who decides whether the dissertation meets the requirements, and how are these persons selected?**

**Denmark:**

The Faculty Council appoints, at the request of the department, an assessment committee of three members, who must either be professors or full-time associate professors with research obligations or have corresponding qualifications. At least two committee members must be external.

**Finland:**

Two professors that are experts on the topic concerned will give their opinion of the dissertation to the research board of the university. Formally the research board will then decide whether the candidate will be given the right to print and publish the dissertation

France: The director of thesis.

**Netherlands:** The rules differ per university. Usually there is a committee consisting of professors from the "home" university and from one or more other universities.

**Poland:**

- first the professor supervising the work
- two reviewers – two professors (appointed by Faculty Council).

**b) If there is a formal defence of the dissertation, how is it designed?**

**Denmark:**

Yes. The defence must take no more than 3 hours. The candidate presents his/her thesis in a lecture of approximately 45 minutes. The members of the assessment committee then take the stage. The opposition and defence take place as an academic dialogue between opponent and candidate. Hereafter, any questions or comments from the audience are welcome. The assessment committee must make its recommendation of whether to confer the PhD degree immediately after the defence.

**Finland:**

A public defence in which one professor (Finnish or foreign), who is an expert of the topic, acts as an opponent is compulsory. The public defence usually takes 3 to 4 hours.

**France:**

A jury of three to five persons (the majority of whom are professors) is compulsorily organized by the University before which the candidate presents his thesis and the candidate answers the criticism addressed to what he has written (duration = two to four hours) .

**Netherlands:** There is a public defense of 45 minutes. Opponents are the members from the committee that decided about the approval, and other professors specifically invited.

**Poland:**

- yes. It is a public defence in front of the faculty council or the commission.

**c) Is the dissertation or the defence there of graded, or just approved?**

**Denmark:**

It is just approved.

**Finland:**

The dissertations used to be graded until very recently, but the dissertations from the law faculty are not graded anymore. The tax law dissertation from the School of Economics, instead are still graded.

**France:**

It is graded.

**Netherlands:** just approved, although a cum laude may be granted.

**Poland:**

- just approved

**d) Can this decision be appealed?**

**Denmark:**

The Faculty Council confers the degree if at least two assessment committee members agree on a positive recommendation. If only one of the members has made a positive recommendation, and if the candidate,

giving at least one week's notice, wishes, the Faculty Council can decide to allow the thesis to be assessed by a new assessment committee. If none of the assessment committee members recommend it, the thesis cannot be assessed by a new committee.

**Finland:**

Because of the preliminary approval of the two professors and the research board, no dissertation will be presented to a public defence unless it is in practice already known that the dissertation will be accepted, even though formally it will be accepted only after the defence. Therefore, there is no need for an appeal. In practice a dissertation is not even taken before the research board, if the two expert professors do not see that the dissertation is ready for print. If the two professors do not see that the dissertation is ready for print, they let the candidate know about it before they tell this to the board and the candidate then will re-write the dissertation before it is taken before the board. There is no possibility to appeal on the grade received.

**France:**

No

**e) Must the dissertation be published?**

**Denmark:** No, but most of the dissertations are published.

**Finland:** Yes

**France:** No

**Netherlands:** No

**f) What percentage (app.) of dissertations is published in your national language? And in English?**

**Denmark:**

95 percentage. And in English, 5 percentage.

**Finland:**

Until now, most tax law dissertations have been published in Finnish or Swedish, but the number of English language dissertations seems to be increasing. However, until now there are only two English language tax law dissertations.

**France:**

Few thesis are held in tax ; the best ones are normally published the rule being the same with thesis in other fields (which are more numerous , mainly in civil law , commercial law or corporations ,accessorily in private international law or criminal law). English, none.

**Netherlands:** In tax law 100% or close to that.

**g) Are there time limits, e.g. that the book must be made publicly known in a certain way before the formal defence (such rules may exist to safeguard that no one is approved on a dissertation already being published by someone else)?**

**Denmark:**

The faculty must ensure that the thesis is available to those interested in reasonable time before the defence.

**Finland:**

The dissertation must be printed and published before the public defence.

**France:**

Non such limit in France as the director of the thesis and the other members of the jury check that the work is not a pure copy (what now raises problems with Internet).

**Netherlands:** No

**Poland:**

- only in case of Habilitation – the dissertation must be published before the defence – no time limits

**Austria:**

The dissertation is graded by two professors. The first assessor is the supervisor. Additionally another professor is chosen as second assessor. The candidate submits the assessors. Then the university has the right to approve them (or not). The two assessors decide whether the necessary requirements are met by the dissertation. After the dissertation is approved, there is a defence of it. It is designed as a course that is open to the public where the candidate has to present and defend his thesis. The dissertation is graded, the defence is only approved. If the candidate does not pass this procedure he/she has the right to appeal

against this decision. The dissertations do not have to be published. However, most (some 80-90%) dissertations concerning tax law are in fact published in German. Only a very little number is published in English.

### **Belgium:**

If the candidate is confirmed, he has still three years to finish his dissertation. As soon as the members of the “comité d’encadrement” consider that the dissertation is ready to be presented by the candidate, the members of the jury are appointed by the Rector of the university. Among the members of the jury are the director and the members of the “comité d’encadrement”. At least one member of the jury must be chosen outside the law school. After having received and read the dissertation, the members of the jury have to decide, following a majority rule, whether or not the dissertation meets the requirements. It sometimes happens that the jury expresses suggestions to improve the dissertation. There is a formal and public defense of the dissertation : the candidate has to expose the conclusions of his research during thirty minutes and then has to answer the questions of the members of the jury during two hours and a half. The dissertation and the defence are just approved and they are no longer graded. At this point of the process, the dissertation is usually approved but in any case the decision cannot be appealed. The dissertation must not be published to be approved but it is better for the candidate to publish it within one or two years after the defense. To the best of my knowledge, 80 % of dissertations in law are published and all of them in one of the national languages of Belgium (French, Dutch or German) and none in English. One dissertation project in English has been filed in the tax field. There are no time limits about the publication. The book is always made publicly known after the formal defense.

*« Après la réussite de l'épreuve de confirmation, le comité d'encadrement fixe le délai dans lequel la dissertation doit être terminée. Ce délai ne peut dépasser 3 ans à compter de la réussite de l'épreuve de confirmation. Si la dissertation n'est pas terminée à l'échéance de ce délai, le comité d'encadrement entend le candidat. En cas de circonstances exceptionnelles, il lui fixe un dernier délai dans lequel la dissertation doit être achevée. A défaut, le Bureau de la Faculté peut révoquer l'admission du candidat. Le Bureau notifie sa décision au candidat et décharge le comité d'encadrement de sa mission » (article 10). « Lorsque le comité d'encadrement estime que la dissertation visée à l'article 8 est en état d'être déposée, il transmet au Bureau une demande de constitution du jury. Sur proposition du Bureau de la Faculté, le jury est constitué par le Recteur » (article 11). « Le jury se compose d'un président, du promoteur de la thèse et de quatre membres au moins. La majorité des membres du jury doit être choisie parmi les membres du personnel académique de l'Université catholique de Louvain. Un des membres du jury au moins doit être une personnalité scientifique n'appartenant pas à cette Université. Le Doyen de la Faculté en fonction au moment de la constitution du jury assume la présidence de celui-ci, sauf s'il est le promoteur de la thèse. Dans ce cas, le Bureau de la Faculté désigne un autre président. Le secrétaire du jury est désigné par le président parmi les membres du jury. En cas d'empêchement, de démission ou de décès d'un membre du jury, le Recteur pourvoit sans délai à son remplacement sur proposition du Doyen de la Faculté » (article 12).*

*« Le jury est convoqué à la diligence de son président ou à la requête de deux de ses membres. Il délibère valablement si la majorité de ses membres sont présents. Les décisions sont acquises à la majorité des membres présents. La parité des voix équivaut au rejet. Les délibérations du jury sont actées dans des procès-verbaux et transcrites dans un registre ad hoc, par les soins du secrétaire. Ces procès-verbaux sont signés par tous les membres du jury. Un extrait de chaque procès-verbal est adressé, sous la signature du président et du secrétaire du jury, au Recteur de l'Université » (article 13).*

*« Le candidat dépose auprès du doyen de la faculté autant d'exemplaires de sa dissertation qu'il y a de membres du jury. Le promoteur y joint un rapport à l'intention du jury. Le jury se prononce dans les deux mois qui suivent ce rapport. Il apprécie le projet de dissertation et formule au candidat les observations de fond et de forme. Lorsque le candidat a répondu de manière satisfaisante à ces observations, le jury le déclare admissible à la soutenance. Le candidat dépose alors auprès du doyen un exemplaire de sa dissertation pour la bibliothèque. Le président du jury fixe la date de la soutenance, après consultation des membres et du candidat. Cette date doit se situer dans le mois qui suit la décision d'admissibilité, mais en dehors des vacances académiques. La date de la soutenance est annoncée au moins trois semaines à l'avance, par avis affiché aux valves et adressé au Recteur ainsi qu'à tous les membres du personnel académique et scientifique de la Faculté. Les annonces sont faites par le secrétariat administratif de la Faculté » (article 14).*

« La soutenance comprend la présentation et la défense publique de la thèse. La séance dure trois heures au plus. Le président du jury dirige les débats ; il peut accorder la parole aux personnes étrangères au jury » (article 15). « La délibération sur l'ensemble de l'épreuve a lieu immédiatement après la soutenance. La proclamation du résultat a lieu directement après la délibération. Si ce résultat est favorable, le président du jury déclare, en séance publique, que toutes les formalités ont été remplies et proclame le candidat docteur en droit en lisant la formule du diplôme » (article 16).

### Germany:

- a) The dissertation is assessed by the supervising professor ("Doktorvater") and a second professor selected by the law faculty.
- b) After the dissertation has been approved by the two professors, the candidate will have to formally defend it in an oral exam.
- c) Both the dissertation and the defence are graded.
- d) Yes.
- e) Yes.
- f) Approx. 99 % in German. Very few dissertations are published in English or French.
- g) Before the formal defence, the dissertation must be viewable within the university for some weeks. The final version of the book has to be published not later than six months after the formal defence. <<

### Hungary:

- a. the supervisor (professor) and the doctoral committee and opponent committee (7 member: president, 2 opponent, and members)
- b. yes, the candidate talks about her, his theses, which are needed in written form. After it the opponent makes a special opinion about it, the candidate defends the theses and reply the opponent' questions, after it the committee decides.
- c. graded (summa cum laude, cum laude, rite)
- d. no
- e. yes
- f. in Hungarian about 95%, in English about 3% (the 2% in German or other)
- g. yes, before the defence about 6 months we have a defence at the faculty level

### Italy A:

- a) The faculty of the doctoral program has fully discretionary powers to decide whether the dissertation meets the requirements. The University appoints an *ad hoc* committee for the purpose of evaluating the dissertations.
- b) Yes.
- c) Approved dissertation and the defence are graded.
- d) Usually not. Seldom a candidate can obtain a delay.
- e) No.
- h) Few are published as such. Normally not.
- g) The dissertation must not be made public before the formal defence.

### Luxemburg:

- a) A jury of 3 professors (2 from Luxembourg and one from the foreign University if associated to the project, see 11 d).
- b) Yes. The student presents his monograph and then becomes questioned on it.
- c) Graded.
- d) In theory yes, in practice seems impossible for courts to judge the merits of a monograph.
- e) No: publication would only be offered to the top of the class.
- f) Publication is exceptional and only in French.
- e) It would be the other way round: nothing in the monograph may be published before the defence so as to ensure that the monograph remains 'new'.

### Norway:

- a. The faculty appoints an adjudicating committee of three members (if possible, both sexes should be represented), of which at least one should not be employed at the same university and one should come from a foreign country.
- b. Yes, two of the three members of the adjudicating committee shall act as opponents and other persons may oppose *ex auditorio* (which happens now and then). The oral defence normally takes 2,5

- 3 hours (with a break). In addition, the candidate must give two lectures of 45 minutes each (normally the day before the oral defence), one on a subject chosen by himself and one on a subject decided by the adjudication committee (the candidate gets two weeks to prepare this lecture).
- c. Approved only.
- d. Only on the basis of failures of procedure.
- e. No, but 50 copies shall be delivered to the faculty at least two weeks ahead of the oral defence.
- f. I have no numbers. Traditionally most of the theses have been published in Norwegian but to an increasing extent they are published in English. Of the six tax law theses, only one is written in English (Skaar's thesis on PE).
- g. See e above.

### Portugal:

National universities have internal regulations that apply to Ph.D degrees. Candidates may select the University and supervisor, holder of a Ph.D. degree. Both formal and substantive requirements of Ph.D thesis are supervised by a committee board composed usually by 3 academics (Ph.D. supervisor and two academics specialised in the field, holding a Ph.D degree too). Defence is public and it is evaluated in accordance with different grades. Candidates may appeal to courts to challenge the result and there is no formal requirement imposing publication of the thesis (deposit is mandatory in accordance with regulations of the University). With very few exceptions, dissertations are published in the national language and after the formal defence.

### Spain:

The procedure for approval of a dissertation consists of the following steps:

- The director gives his assent to the final draft;
- A copy of the dissertation is registered and deposited for a certain period (usually 15 days), during which any doctor can examine it and make comments. In practice this rarely happens.
- The Doctorate Committee of the university decides about the continuation of the procedure and designates the tribunal or commission that has to judge the dissertation. This is formed by five members, only three of which can belong to the same university and two to the same department. The director of the dissertation and the candidate's tutor cannot be members of the commission.
- Each of the members of the commission issues a motivated opinion in writing as to whether the dissertation is worthy of admission to defence.
- Defence is public and consists of an oral presentation by the candidate followed by the comments of the members of the commission and the reply by the candidate.
- The dissertation is graded from "pass" (*aprobado*) to "outstanding" (*sobresaliente*). If the commission unanimously decides so, to the latter grade can be added the mention "cum laude".

Theoretically the commission's decision can be appealed, since technically it is an administrative act. In practice it never is and the undersigned has never heard that this ever happened.

Dissertations need not be published as a requisite to obtain the doctor degree. However, a great percentage (70-80% ?) of the dissertations written by academic candidates is in fact published, mostly (concerning legal dissertations) in Spanish; rarely in other languages including English.

### UK:

- a) Panel of two persons – both independent of supervisor- usually one internal and one external  
Persons are appointed by law faculty committee
- b) Oral exam is compulsory – but it is a private occasion (at one time the oral was public in Oxford)  
The exam may extend to the subject of the thesis AND a general knowledge of the field in which the thesis falls.
- c) Approved
- d) Yes
- e) No – but all universities keep successful these in their libraries so that they are available to other scholars. Unlike some continental countries the thesis may NOT be published in advance of the oral exam (apart, of course, from doctorates for published work) .
- f) All these published in English – we have not explored the position of theses in Welsh or Gaelic.
- g) No

## D. After the Degree

### 15. What is the “value” of a doctorate degree?

Please include in your answer the following aspects:

- a) Which career do doctors in tax law pursue after they have obtained their degree? Can you give estimates of the percentages that (i) remain in the academic world, (ii) become a tax lawyer or tax advisor in private practice or with a company, (iii) take a judicial function, (iv) join the tax administration or other government department, (v) other.

**Denmark:**

- (i) remain in the academic world (70 percentage), (ii) become a tax lawyer or tax advisor in private practice or with a company (15 percentage), (iii) take a judicial function (0 percentage), (iv) join the tax administration or other government department (15 percentage), (v) other (0 percentage).

**Finland:**

- (i) remain in the academic world, - 25 % (ii) become a tax lawyer or tax advisor in private practice or with a company, - 25 % (iii) take a judicial function, - 10 % (iv) join the tax administration or other government department – 15 %

**France:**

I don't have any figures but my impression is that most law doctors shall try to remain in the University, generally by trying to make the professors competition ; if they don't succeed they shall go into private or public sector ; but there are many exceptions

**Poland:**

- (i) remain in the academic world- 40%,  
(ii) become a tax lawyer or tax advisor in private practice or with a company – 40%,  
(iii) take a judicial function 10%  
(iv) join the tax administration or other government department- 5%,  
(v) other – 5%

- b) Is a doctorate a formal requirement for certain positions inside or outside universities?

**Denmark:** It is a formal requirement for an academic career.

**Finland:** – it is a requirement for a professorship

**France:** it is necessary to teach in public universities but there are many exceptions for professionals.

**Poland:** -yes, at the university the assistant is required to defend his or her PhD within a certain time limit.

**Netherlands:** it is a requirement for a professorship

- c) What is the informal value?

**Denmark:** It is of great importance for a career as a tax lawyer.

**France:** Depends very much on the type of subject and the way the thesis is written

**Poland:** - in legal professions the PhD has a substantial value.

- d) For someone who aims at a career outside the university, is it considered worthwhile to invest time in obtaining a doctorate degree?

**Denmark:** Yes, see the answer under c)

**Finland:** yes

**France:** Not really as most public or private employers are directed by persons who have not written any thesis and may dislike the fact to have a law doctor among their subordinates

**Poland:** generally yes. The employers looking for experts in certain areas pay attention to the level of expertise.

**Netherlands:** Considering the amount of time involved: no

**e) When there is a position available at your university, would you consider a candidate with a foreign doctorate degree?**

**Denmark:** Yes

**Finland:** yes

**France:** Yes

**Netherlands:** This would depends on the teaching requirements.

**Austria:**

Most tax law doctors start a career at lawyers or tax advisors after they finished their studies. Some join the tax administration. Even less take juridical functions. Only a little number continues a scientific career as an employee at a university immediately after graduating the doctoral program. The majority of graduates however, keeps publishing articles and lecturing. Some of them return later on to write a 'Habilitation' and become professor. For most jobs a doctorate is no formal requirement. Only specific jobs at courts and universities are restricted to doctors (or professors). The social prestige however is quite high. The additional training, knowledge and skills acquired during doctoral studies are also appreciated outside the university. Thus, it should pay to invest time in obtaining a doctoral degree. However, as a doctorate is no formal requirement for a career in most situations, it always depends on the circumstances whether it proves to be the right decision to invest time in obtaining a doctoral degree. Of cause it also depends on the question whether one strives for a scientific career.

We already employed some candidates for doctoral degrees at our university who made their Master abroad. Thus, we would also consider foreign doctors for positions requiring doctors at our university.

**Belgium:**

After they have obtained their degree, I think that 40 % of the doctors in tax law remain full- time in the academic world and 40 % become a tax lawyer or advisor in private practice or with a company. Some doctors remain part-time in the academic world and become part-time in private practice or with a company. Very few doctors in tax law take a judicial function or join the tax administration or another government department.

Little by little the doctorate in law is becoming a formal requirement for academic positions inside the universities and in any case his informal value is very high to be more easily appointed professor.

It is very difficult to me to say if it is worthwhile for someone who aims at a career outside the university to invest time in obtaining a doctorate degree in law. I think it could be worthwhile only for someone eager to work in international organization or in international law firms which like to hire part-time professors and do it more often.

When there are positions available at the University of Louvain, the academic authorities would certainly consider a candidate with a foreign doctorate degree. However, the knowledge of French and Dutch is a practical prerequisite to teach Belgian law.

**Germany:**

>> ad

- a) (i) 1 %
- (ii) 74 %
- (iii) 5 %
- (iv) 10 %
- (v) 10 %

b) A doctorate is a formal requirement to become a full professor (cf. question 1).

c), d) The social esteem of a doctorate degree is very high in Germany. Therefore, especially tax lawyers or tax advisors are likely to benefit from the degree.

e) Yes. <<

**Hungary:**

- a. remain in the academic world: 70%, become a tax lawyer: 15%, take a judicial function: 5%, join the tax administration:5%, other:5%
- b. inside the university yes, only persons with degree can be head of department, outside the university: no
- c. it has got some social value, at the university maybe you can go in a higher position
- d. no, it is not very important
- e. yes

#### Italy A:

- a) Most doctors remain in the academic law. Few become tax lawyers or tax advisors. Very few take a judicial function and some join the tax administration.
- b) No.
- c) Academic credit in academic competition.
- d) Yes, especially for those who want to join public administration or participate to a public competition.
- e) Yes.

#### Luxemburg:

- a) The objective of the University is to have the doctoral studies lead to teaching functions as full-time professor at the University. At present, people prefer taking up more lucrative jobs in private practice and become an associate professor.
- b) Outside the University a doctorate may be seen as a little suspect. Inside the university the doctorate is the *conditio sine qua non* for becoming professor.
- c) If that is understood as meaning recognition by peers, the informal value is substantial since there are so few around only.
- d) No.
- e) Yes though if quality is identical preference would be given to Luxembourg based student..

#### Norway:

- a. Traditionally, the doctors of law will attempt an academic career. But to an increasing extent, doctors work in other places. Of the six doctors of tax law, four are or have been tax law professors. At present three of them are practicing lawyers.
- b. The doctorate itself is no formal requirement. However, to get tenure in a teaching and research position at the university (assistant professor), qualifications equal to a doctor's degree is required.
- c. Difficult to say but law firms are happy to have people with a doctor's degree in their letterheads.
- d. To an increasing extent young people seem to mean that it is worth while even if they do not consider an academic career.
- e. Yes, but there is always the problem that most teachers are supposed to teach Norwegian law as well.

**Portugal:** Ph.D. degrees apply in the academic field and there is no tradition in the Portuguese legal system of encouraging Ph.D studies outside the academic circle. Currently, government policies are encouraging more applied research and trying to incentivate and motivate companies to recruit holders of a Ph.D degree.

#### Spain:

The doctor degree is not required for any career in law or for any other career or position, with the sole exception of the academic career. Consequently, it is only natural that the great majority (90% ?) of those who obtain the doctor degree remain in the academic world.

Differently from other countries, the social value of the doctorate outside the academic world is unfairly small and it would not be advisable to make the effort to obtain it.

The question regarding foreign doctors has not been raised in practice in law faculties. In theory there is no reason why a foreign doctor could not apply for a position at a Spanish university and this is a right of all EU citizens.

#### UK:

- a) (i) remain in the academic world, 1/3 (some already in academic jobs) (ii) become a tax lawyer or tax advisor in private practice or with a company, 2/3 (some already in practice)(iii) take a judicial function, Not applicable (iv) join the tax administration or other government department, No (v) other.
- b) No



Yes

**France:**

Once the catalog of subjects is established , with indication of emails of the interested students , I feel they are the real interested parties and we first should see how it works before trying to improve it. But the first thing to do is to collect the necessary information (what has to be done in each Faculty) and to transmit it the ERAP.

**Poland:**

yes. At our University we encourage the activities in connection with international exchange of knowledge, establishing contacts among Ph. D. students and employees of universities around the world.

**Austria:**

I think that doctoral students could benefit a lot if they were allowed to participate at EATLP-congresses. On the one hand they could establish a network between doctoral students. On the other hand they could participate in the congress and also benefit from the contact and discussions with professors. Of course it would be a good idea to organise seminars for doctoral students at the EATLP-congresses but I think it would be an even better idea to let them participate at the ordinary courses. I am pretty sure that doctoral students in tax law at the Vienna University of Economics and Business Administration would like to attend EATLP-congresses. My experience shows that they also used other opportunities to establish a network with other researchers at congresses and similar events. For those students who are also employed at the university the university would bear the major parts of the costs. Other students would have to raise money with a stipend or would have to cover the costs from their salary. I think that establishing such a network would be a great idea and we would be willing to help establishing such a network. Additionally we could try to adjust our doctoral courses to courses of other universities, so that we could have a course that is arranged by different universities each semester. This should also help establishing a network between the candidates. Another possibility to improve networks could be the use of existing Marie Curie Trainings Sites and the application for further sites concerning tax law.

**Germany:**

>> ad

a)-f) Yes. <<

**Hungary:**

a. yes I think it is a very good idea

b. yes

c. yes

d. conferences

e. yes, the funds are limited, usually they have to pay from their stipend. It would be a good idea to finance these travels from another sources, because the university has not got enough source for it

**Italy A:**

a) Yes.

b) Yes.

c) Yes.

d) Periodical seminars focused on specific topic of research, with speakers who are drafting a doctoral paper or an article on it.

e) Yes. Expenses of travelling and other expenses would be covered not entirely.

f) Yes. Yes.

**Luxemburg:**

a) Yes

b) Even better.

c) Once there will be tax student I would very much support that idea. He/She would not be able to resist to my charm.

d) No.

e) The University might help in the financing, albeit to a limited extent only. I would do so as well and would expect the student to contribute too.

f) I will have to bake the cake before eating it. Once I have one or several students I will be interesting in the network.

### Norway:

- a. Yes.
- b. This is worth while to consider. Experience with Nordic seminar for tax law doctoral candidates has been very positive. Something similar on a European level would certainly be welcomed.
- c. Yes.
- d.
- e. Some would probably attend but not all of them every year. Some funding may be available.
- f. Yes, as far as myself is concerned. – The candidates in Norway are so few that you should not expect much help from them.

### Portugal:

I strongly encourage the idea of doctoral candidates attend EATLP congresses.

### Spain:

Yes to questions a), b), c) and f).

As for question d), did not someone suggest setting up a file of dissertations in progress? This could be a first step towards establishing contact among the interested candidates.

Probably quite a few of the doctoral candidates would be interested in attending the EATLP meetings. For some of them, however attending would pose a financial problem, unless aided by university or department funds.

### UK:

- a) We have strong reservations unless their numbers are tightly controlled. The present pattern only just gives us enough time to get round to talk professionally with our academic colleagues.
- b) ONLY IF ENOUGH OF THEM Saturday morning or lunchtime (but we don't at present have lunch!) looks right
- c) Not if they have to do the establishing
- d) no
- e) Money is the big issue – and the relevance of what is done at the conference to their work
- f) no

## F. Final questions

### 17. *Some questions about the way obtaining a doctorate degree is organised in your country or university*

#### a) *Are there any changes expected or being discussed but not yet implemented? Which?*

**Denmark:** I do not know. But I do not think so.

**France:** Replacement of existing third cycles (DEA and DESS) by Masters ; but this should not fundamentally change the thesis. Most professors actually think students spend too much time on their thesis (3 years) and favour limiting more the number of pages

#### b) *What do you consider the best part of the way the doctoral program(s) is organised in your country or university?*

**Denmark:** The co-operation between the supervisor and the doctoral candidate.

**France:** Very little organisation does exist ; but doctorate students now meet each other twice year and can eventually discuss their subject and problems ;; I doubt that a much more important organization would ameliorate the system as the director of thesis is the person counseling the student and sufficiently competent to discuss with him and eventually indicating him if he omits problems or commits errors.

#### c) *And the flaws?*

**Denmark:**

There are only organised few courses specifically designated for doctoral candidates in tax law.

**France:** Not enough documentation (specially foreign documentation) ; too often purely domestic subjects ; and no money to permit the student eventually to make his researchs outside Paris (but Paris is where the documentation is mainly concentrated so that this criticism is much more valid for students making their research in the province –where does exist very variable amount of documentation).

**d) Have you got any ideas of improving the way the doctoral program(s) is organised in your country/university?**

**Denmark:** Se under 17 c

**France:**

Encourage transversal thesis (ie written on two or more fields as there is too much and too early specialisation of students)

Put on Internet the subjects which have been given in the different Faculties and eventually afterwards the thesis when it is finished with a catalog permitting to find out what has been written.

Limit effectively the time devoted by the student to write his thesis.

**Austria:**

Changes in the doctoral studies at the Vienna University of Economics and Business Administration are already discussed. One possibility is that a separate doctoral program for candidates at a law department might be introduced. Within this scheme more emphasis will be put at the dissertation and fewer courses will have to be attended. Additionally one seminar could be alternately hosted by different universities. As this can also include foreign universities, one of the goals mentioned in the answer to question 16 could be achieved. For the advantages and disadvantages of the current program see answer to question 8.

**Italy A:**

- a) Yes. Changes are expected from the current reform of the University Education System.
- b) Solid preparation in general law and tax law.
- c) They are not very focused on cross-border and European issues.
- d) xxx

**Luxemburg:**

- a) No.
- b) The freedom to research unencumberdly
- c) The flip-side of b): the risk of getting lost on the way.
- d) Not my priority at the moment. I am rather trying at this stage to get students interested to tax for a doctorate.

**Norway:**

- a. As already mentioned, the rules have been changes quite recently. To my knowledge, no changes are contemplated at the moment.
- b.
- c. The overriding problem is to get young people interested in writing a doctor's degree in tax law. Those who will be the best qualified are also the attractive for practice and also as civil servants. The law and accounting firms of course can offer much higher salaries than the university, while writing the theses and afterwards, not least.
- d.

**Poland:**

As mentioned above, bigger national and international co-operation is needed.

**Portugal:**

No changes are expected in this field. In Portugal, the Ph.D candidate shall be supervised continuously and the main flaw is the lack of finance to cover research expenses or even acquisition of specialised editions.

**Spain:**

The consequences of the implementation of de Bologna declaration were already commented upon (see A.1).

The essence of the doctor degree is the dissertation. Arguably the quality demanded in many Spanish universities is set too high, specially for candidates to an academic career. The duration of the process is often too long, unduly blocking the young persons' advancement.

**UK:**

a) no

b) Very close personal attention of the students

Great freedom for the supervisor as to what (and whom) we will or will not take on

c) Can be the same – very close personal attention

Serious lack of money to fund people

Independent examiner system can create problems in some subjects but not usually in law where there is much less scope for disagreement.

d) We should interview all prospective research students

We should move to the American model of the academic committee of three for each person from year 1

Looking ahead we can see that universities may come under pressure to provide more general programmes of training which will be useless for tax people.

**18. *Is there anything regarding the doctorate degree or the doctoral program(s) in your country or university that has not been covered by the previous questions and that you would like to bring up?***

**Denmark:** No

**Luxemburg:** No

**Norway:** I do not think so

**Portugal:** No.

**Spain:** I would be very happy to help and advise any foreign doctoral candidate interested in Spanish law.

**UK:** Fees – we need information on the level of fees in each country

**19. *Are you interested in taking part in a cross-border co-operation in the field of the training of doctoral candidates in tax law? If so, what are your ideas about this?***

**Austria:**

See answer to question 16.

**Denmark:**

Maybe, it would be better to ask younger members of the EATPL.

**Finland:**

I would very much like participating as a lecturer, seminar leader and/or a supervisor in a European doctoral programme. One of the central European universities (e.g. Leiden or Wien), could organize a European doctoral programme in international and European tax law, that would include the best lectures from several countries. I would very much want to be a part of planning and carrying out this type of a program.

**France:**

Eventually but this raises two big problems:

i) from the language point of view , thesis are written in each country national language.

ii) from an intellectual point of view , the way to write a good thesis may be very different according to the country you are writing it.

**Italy A:**

Yes

**Luxemburg:**

I need to be focussed on my country first and get things going there before considering the world at large.

**Norway:**

Yes, but I have no particular ideas at the moment.

**Poland:**

Yes. We could propose for example programme including courses or lectures given by professors of different universities cooperating within the same framework. The internet forum seems also the idea worth thinking over.

**Portugal:**

I certainly will be available to cooperate as convenient and useful to the EATLP. The analysis of the results of this survey will help to create some sort of common background and provide valid ideas in this field.

**Spain:**

I would be very happy to help and advise any foreign doctoral candidate interested in Spanish law.

**UK:**

Not at the moment

**20. *What suggestions do you have for establishing cross-border networks etc, and for increasing academics mobility?***

**Austria:**

I suggest creating more training sites like in the Marie Curie program. Additionally I propose to implement joint seminars organised by different universities (in different countries) in the curriculum. Additionally I support the idea of inviting doctoral students to the EATLP -congresses.

**Denmark:**

I regret that I haven't enough time to consider the question.

**Finland:**

See under 19.

**France:**

1) to get the tax thesis subjects (both in English and in the national language) which shall be treated in each participating faculty. And the name and electronic address of the candidate writer (and eventually director ?) and to put them on the EALTP Internet (but the classification of these subjects shall not be easy) .  
2) academics mobility is more difficult to encourage as it raises both academic and financial problems difficult to solve for most Universities.. One solution to begin with would be to have a list of the lectures given on tax (and eventually other fields) in the different participating Universities and to check whether participation of other foreign professors would be possible (probably on some general themes)

**Luxemburg:**

None.

**Portugal:**

To establish cross-border networks, it would be useful to establish a database containing relevant information about candidates, their main interests, etc.

As far as academics are concerned, the EATLP and its site contains valid information that could be used and enhanced. Financial support from EU institutions should be more generously available in the field of academic mobility.

**Spain:**

The main question is, in my opinion, to find subjects of common interest.

**UK:**

None at the moment

