

The Doctorate in Tax law in EATLP Member States

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1. Purpose of survey

Many changes lay ahead in the system of higher education as a result of the Bologna Declaration. The Declaration itself mainly concerns the undergraduate (Bachelor) and graduate level (Master). However, it may also have an impact on the doctorate (of: doctor's degree) degree (about the term "doctorate degree" and the terminology used in the different EU-countries, see below under 2). Apart from that, promoting academic mobility of professors and researchers is one of the objectives of the Bologna declaration.

For these two reasons we think it is important to collect information about the process and the requirements of obtaining a doctorate in tax law in the different European countries. Collecting this information is the primary goal of this questionnaire.

The information to be produced by this survey will be useful because:

1. With the expected increase in academic mobility one may want to know what is the background and training of holders of doctorate degrees from other countries.
2. Information about the training of doctoral candidates in other countries could lead to an overall improvement of the training of doctoral candidates (best practice).
3. This information could be helpful in initiating cross-border co-operation in the training of doctoral candidates in tax law. For the candidates this may assist in improving their academic well being and in promoting their international professional mobility.

The information to be obtained from this survey may also be the start of establishing a network of doctoral candidates. Many of them study more or less in isolation and would greatly benefit from contacts with colleagues in a similar position, perhaps particularly those who are engaged in research in the same general area.

2. Term "doctorate degree"

Many differences exist between the member states as regards research degrees. Master, Research Master, Doctorate, PhD, Habilitation and other designations do not mean the same in all countries or do not even exist in all. In this survey we use the term "doctorate" for a degree that involves a considerable amount of independent research at a level above a master degree and a publication that will typically extend beyond 100 pages in print. For most states this would be the degree requiring the writing of a dissertation and leading to the title "Doctor".

3. Plan for this survey

The questionnaire will be sent out to all members of the European Association of Tax Law Professors, with the request to fill it out and send it in. Through the Academic Committee one professor per country will specifically invited to reply. The questionnaire will also be placed on the EATLP-website, so that others who wish to contribute can do so as well. **The completed questionnaires need to be returned before May 1, 2004.** The results will be presented and discussed during the Saturday meeting at the EATLP-congress in Paris on June 5, 2004. Depending on the results of the survey and discussions in Paris, the survey may be followed up.

4. Answers to questions arising when filling out the questionnaire

1. Q: Should I answer with my own university in mind, or should I describe all systems used in my country?
A: Please describe what is the most common situation in your country. If you are not familiar with practices elsewhere, take your own university as the starting point, but please do indicate so. Please also mention different approaches and practices that you are aware of, especially when such practices are regarded as successful.
2. Q: Sometimes there is a difference between formal rules and what happens in practice. What should I describe?
A: Please describe the situation as it exists in practice.
3. Q: Should I pay attention to expected changes in the future?
A: Please describe the current situation (doctoral candidates starting now). At the end of the questionnaire there is room to mention changes that are being discussed but not yet implemented.
4. Q: Do I have to answer all questions?
A: No, if you do not know the answer to a question or if it would require substantial efforts to obtain the information, leave the question unanswered. Also, if you think the question as it is phrased is not relevant for the practice in your country or should be phrased in another way, please feel free to rephrase the question.
5. Q: How long would filling out the questionnaire take?
A: We expect it takes approximately three hours. If you do not want to spend this much time, please do answer parts A, B and C.
6. Q: I am a tax law professor at a business school or faculty of economics. Does this mean I should not answer the questionnaire because the doctorate degree may be not in tax *law*?
A: No, please answer the questionnaire.
7. Q: What if I have a brilliant idea about the doctorate in tax law track that does not fit into this questionnaire, or if I have a question regarding the questionnaire?
A: Do not hesitate to contact either Bertil Wiman (bertil.wiman@hhs.se) or Tanja Bender (t.bender@law.leidenuniv.nl).

Thank you for taking the time to fill out the questionnaire. Please send it before May 17, 2004, preferably by e-mail, to:

Jur. kand. Ulrika Gustafsson Myslinski
Ulrika.Gustafsson@hhs.se
Stockholm School of Economics
Center for Tax Law
Box 6501
SE-113 83 Stockholm
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Fax + 46 8 31 17 68

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

Name:
University:
Country:
E-mail address:
Telephone number:

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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.

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)?
- b) How long does it usually take to obtain the degree?
- c) Is the degree authorised by the (central) government or are individual universities or institutes authorised to grant the degree.
- d) What is approximately the percentage of tax law graduates that effectively obtain the degree?
- e) Will implementation of the Bologna Declaration bring any changes in the doctorate degree? If so, which?

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).

2. What are the requirements for obtaining a doctorate degree?

Please include in your answer the following aspects:

- a) Is the candidate required to write a monograph (whether published or not), or can the writing requirement be fulfilled through articles?
- b) What should the book/articles cover? Should it be one single problem/issue, or must it also show broader knowledge? Are there any special requirements with respect to methodology?
- c) How many pages (or words) is the average doctoral dissertation?

- d) What standards are applied (e.g. is there a minimum number of pages, can it be mainly descriptive, must it include comparisons with foreign law etc.)?
- e) Are those requirements laid down in formal (printed) rules or based on academic practice?

3. How are doctoral candidates financed?

Please include in your answer the following aspects:

- a) Are candidates treated as students, or as employees?
- b) Do they get a salary or stipend from the university? If so, what amount (in Euros) approximately?
- 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?
- d) Are the candidates typically attached to the university on a fulltime or a part-time basis?
- 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)?
- 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)?
- g) Are candidates required to perform teaching duties, and if so, how much?
- h) Do they have to fulfil administrative duties (such as course administration etc)?

4. How are doctoral candidates recruited and accepted?

Please include in your answer the following aspects:

- a) Do professors individually accept candidates, or is there a general procedure?
- b) Do you know of any formal requirements by way of age, education, nationality etc. for tax law doctoral candidates?
- c) Do applicants have to hand in a research plan in advance as part of the application procedure, and if so, will this plan be written on the applicant's own initiative or under supervision of the professor?

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)
- b) What courses are the candidates required to take? Please describe the format of the courses, including on:
 - the contents of the courses
 - whether they are in the form of lectures, research seminars, presentation of papers etc
 - amount of preparation time and/or ECTS (when answering this, please be aware that your national 'semester hours', 'credit points' etc. are not necessarily understood abroad)
 - whether candidates are required to take an exam at the end of the course(s)
- c) Are the courses specifically set up for doctoral candidates?
- d) Do all (tax law) doctoral candidates take the same courses in (more or less) the same sequence?
- e) Are the courses designated specifically for tax law doctoral candidates, or are they aimed at all law doctoral candidates? Do they perhaps also include candidates from other academic disciplines than law?
- f) Is there any co-operation among universities in your country as regards courses in programs for a doctorate degree? If not, why?

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.

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
- b) the quality of the dissertation

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)?
- b) What is the best part of (having) the program(s)?
- c) What are the flaws of the program(s)?
- d) Do you have ideas how to improve the doctoral program(s) in your country/university?

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

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?
- b) Does the supervision change during the process?
- c) Are there any rules for supervision, e.g. concerning how often a candidate may meet with the professor? What is the common practice?

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?
- 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?
- c) Is there a system of research seminars within the faculty, in which the candidate must be present and be active?
- d) Are other faculties involved in the quality control?
- e) Is there a national network for doctoral candidates in tax law or are there similar arrangements for candidates?

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?
- b) Where would they typically go?
- c) How is this financed?

13. Some numbers

- a) What is the approximate number of doctoral candidates in tax law in your country/university?
- b) Can you make an estimate of the number of doctorate degrees awarded in your country per year?
- c) What is the percentage of dropouts, and in which phase do they normally drop out?

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:

- a) Who decides whether the dissertation meets the requirements, and how are these persons selected?
- b) If there is a formal defence of the dissertation, how is it designed?
- c) Is the dissertation or the defence thereof graded, or just approved?
- d) Can this decision be appealed?
- e) Must the dissertation be published?
- f) What percentage (app.) of dissertations is published in your national language? And in English?
- 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)?

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.
- b) Is a doctorate a formal requirement for certain positions inside or outside universities?
- c) What is the informal value?
- d) For someone who aims at a career outside the university, is it considered worthwhile to invest time in obtaining a doctorate degree?
- e) When there is a position available at your university, would you consider a candidate with a foreign doctorate degree?

E. Establishing a network of doctoral candidates

Many doctoral candidates do their research more or less in isolation and would greatly benefit from contacts with colleagues in a similar position, perhaps particularly those who are engaged in research in the same general area.

16. *Do you think EATLP could play a role in facilitating contacts among doctoral candidates, e.g. by providing a framework?*

Please include in your answer the following aspects:

- a) Do you support the idea of encouraging doctoral candidates to attend the EATLP-congresses?
- b) Do you think it would be worthwhile if in connection with the EATLP-conference activities (seminars or other) are organised especially for doctoral candidates?
- c) Do you think the doctoral candidates in your university or country would be interested in establishing a network?
- d) Do you have other ideas about establishing contacts among doctoral candidates?
- e) Do you think they would attend the EATLP-conference if they were personally invited? Would there be funds to cover their travelling and other expenses, or would they have to pay the expenses from their salary?

- f) Are you interested in helping to establish a network among doctoral candidates? Do you think doctoral candidates in your university or country would be interested in playing a role here?

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?
 - b) What do you consider the best part of the way the doctoral program(s) is organised in your country or university?
 - c) And the flaws?
 - d) Have you got any ideas of improving the way the doctoral program(s) is organised in your country/university?
- 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?***
- 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?***
- 20. *What suggestions do you have for establishing cross-border networks etc, and for increasing academics mobility?***

Thank you for providing your answers