Memorandum

On the criteria for admission to EATLP Membership under Article 5.1 EATLP Articles of Association¹

The EATLP Executive Board carefully reviews all applications to EATLP (associate) membership duly backed up by the required documentation with a view to assessing whether such applications meet the requirements established by Article 5 EATLP AoA.

This memorandum provides guidance on what the EATLP Executive Board takes into account when considering applications under the second and third limbs of this article.

SECOND LIMB (i.e. second part of the first sentence)

This requirement consists of two blocks of cumulative conditions.

The first block requires ‘distinction’ and ‘equivalent academic function’.

A) Distinction

The level of distinction expected is likely to be met when the applicant meets at least one of the following four indicators:

i) Membership of editorial and/or scientific boards of academic national or international law journals, which regularly include articles on tax law

ii) Non-occasional presentations of reports (as speaker) at academic conferences and seminars on tax law

iii) Authorship of national or international academic publications on tax law

This criterion is met when the applicant satisfies at least one of the following four indicators:

a) four articles on tax law published in national or international academic peer reviewed law journals,

b) four book chapters on tax law published with one or more major national or international academic publishers,

c) any combination of four publications from those indicated under a) and b) above;

d) two (single authored) books on tax law published with major national or international academic publishers or one such book plus two articles and/or chapters satisfying the description in a) or b) above

iv) Awardee of national or international competitive scientific research grants on tax law

¹ Mutatis mutandis these criteria will also work for admission to associate membership under Article 5.2.
B) Equivalent academic function

This condition requires teaching for a substantial part of a course or modules on tax law throughout an entire semester (24 hours minimum) for a total of five (non-necessarily consecutive) years at one or more Universities in one or more countries,

The second block consists of the right to supervise a doctoral thesis in tax law

THIRD LIMB (second sentence)

The applicant should be a tax researcher with international recognition.

For this purpose, the applicant should meet at least two of the criteria for distinction indicated under the second limb. Alternatively, tax law experts who have five-years (also non-consecutive) engagement as teaching or research staff at one or more scientific research institution(s) in one or more countries can be considered under this limb if their research output has had a significant impact on tax law.