



## **Doctoral seminar on Comparative Tax Law Methodology Uppsala University, 1-2 September 2022**

Doctoral candidates and PhD-candidates in tax law are cordially invited to attend a seminar on comparative tax law research and methodology at Uppsala University. The course aims at providing knowledge regarding comparative law methodology on research in tax law. Comparative tax law methodology is discussed from different perspectives, such as common law-, international-, EU law-, direct tax law-, indirect tax law perspectives – to mention a few. During the seminar, will be dedicated time to discuss the students' methodological issues in their dissertations with professors. The seminar will also be a great opportunity to build networks among the students in Europe.

The students will prepare assignments to be handed in before the seminar. To apply for the seminar send in the application form enclosed in this document (or an email with the information requested) **no later than 15<sup>th</sup> May, 2022**. A notice of acceptance will be given no later than 20<sup>th</sup> May. These assignments will be distributed when accepted to the seminar.

The seminar is one in a series of four, organized in association with Stockholm University, WU Vienna and Leiden University. The seminar is financially supported by Uppsala Center for Tax Law and is free of charge. Participants pay for their own travel and accommodation costs.

Please notice, on 30 and 31 August 2022, another seminar is being organised by Stockholm University on Transfer Pricing and Related Issues.

Welcome!  
Prof. Dr. Katia Cejje



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## Preliminary Program

### Wednesday 31<sup>st</sup> of August

18:00 Optional event organized by IFA/Sweden in Stockholm (in English, free of charge). Dinner will be served and transport to Uppsala will be organized.

### Thursday 1<sup>st</sup> of September

#### **PART I INTRODUCTION TO THE SEMINAR AND TO COMPARATIVE METHODOLOGY**

**9:00–9:30 WELCOME AND SHORT PRESENTATION OF TUTORS AND PARTICIPANTS**  
*Prof. Katia Cejje and Prof. Bertil Wiman, Uppsala University and Uppsala Center for Tax Law*

**9:30–10:30 INTRODUCTION TO COMPARATIVE LEGAL METHOD(S?)**  
*Prof. and Vice Dean of the Faculty of Law, Anna Jonsson Cornell, Uppsala University*

**10:30–11:00 TRADITIONAL SWEDISH FIKA (COFFEE BREAK)**

**11:00–11.30 CONT' INTRODUCTION TO COMPARATIVE LEGAL METHOD(S?)**  
*Prof. Anna Jonsson Cornell, Uppsala University*

**11:30–12:00 DISCUSSION AND COMMENTS ON COMPARATIVE METHOD FROM A TAX LAW POINT OF VIEW**  
*Prof. Bertil Wiman*

**12:0–14:00 LUNCH**

## **PART II      FOREIGN JURISDICTIONS, INTERNATIONAL TAXATION AND EU TAX LAW**

**14:00–15:15** **COMPARATIVE INCOME TAX LAW IN COMMON LAW, CIVIL LAW AND OTHER JURISDICTIONS (& DISCUSSIONS)**

*Prof. Miranda Stewart, Melbourne Law School*

**15:15–15:45** **COFFEE BREAK**

**15:45–16:45** **THE TAX TREATMENT OF CROSS-BORDER SOFTWARE PAYMENTS. INTERACTION OF INTERNATIONAL LAW, EU LAW AND DOMESTIC LAW**

*Jacques Sasseville, Former Head, OECD Tax Treaty Unit*

**16:45–17:00** **CONCLUDING COMMENTS FROM DAY 1**

*Prof. Katia Cejje*

**18:00–21:00** **FOOD AND DRINKS AT ONE OF UPPSALA’S STUDENT CLUBS**

### **Friday 2<sup>nd</sup> of September**

## **PART III      TAX LAW RESEARCH**

**9:00–9:15** **WELCOME BACK**

*Prof. Katia Cejje*

**9:15–10:15** **EXPERIENCE OF COMPARATIVE TAX LAW RESEARCH AND INDIRECT TAX (& DISCUSSION)**

*Prof. Eleonor Kristoffersson, Örebro University*

**10:15–10:45** **COFFEE BREAK**

**10:45–12:15** **EXPERIENCE OF COMPARATIVE TAX LAW RESEARCH AND DIRECT TAX (& DISCUSSION)**

*JD Richard Croneberg, Lund University & Prof. Bertil Wiman,*

**12:15–14:00** **LUNCH BREAK**

**14:00–16:30** **WORKSHOP & COFFEE**

Participants will discuss their own specific thesis-related comparative tax law issues in smaller groups with tutors, *Bertil Wiman, Katia Cejje, Miranda Stewart, Eleonor Kristoffersson, Jacques Sasseville, Anna Jonsson Cornell, prof. Yariv Brauner and Richard Croneberg.*

**16:30–16:45** **SOURCES OF COMPARATIVE TAX LAW**

*JD Richard Croneberg*

**16:45-17:00** **CONCLUDING COMMENTS**

*Prof. Katia Cejje, Uppsala University*



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## APPLICATION FORM

Seminar on  
Comparative Tax Law for  
Doctoral candidates and PhD students  
1-2 September 2022  
Uppsala Center for Tax Law<sup>1</sup>

Please e-mail this form/or relevant information to [katia.cejie@jur.uu.se](mailto:katia.cejie@jur.uu.se)  
by 15 May 2022<sup>2</sup>

<b><i>Doctoral Candidate</i></b>
<b>Name:</b>
<b>Address:</b>
<b>Phone:</b>
<b>E-mail:</b>
<b>University:</b>
<b>Core issue of your dissertation:</b>
<b>When did you start your doctoral research?</b> <b>When do you expect to complete your dissertation?</b>

<b><i>Supervisor</i></b>
<b>Name:</b>
<b>University:</b>
<b>Email:</b>
<b>Phone:</b>

If accepted by the organizing board, the undersigned confirms his/her obligation to participate in the seminar.

**Date:** ..... **Signature:**.....

<sup>1</sup> Uppsala Center for Tax Law is supported by Deloitte AB, EY AB, KPMG AB, PwC AB, Skeppsbron Skatt AB, Mannheimers Swartling Adv byrå AB and Svalner Skatt.

<sup>2</sup> Acceptance to the seminar will be sent out on 10<sup>th</sup> of June.

## Practical information

The venue is the Law Faculty of Uppsala University (Trädgårdsgatan 1, Uppsala) in room *Fakutetsrummet*. It is located in the city centre of Uppsala, next to the Cathedral. It is on walking distance from the rail way station (10 minutes). We will meet you at the entrance and let you in.

All meals for all participants are included in the seminar, according to the programme.

Uppsala CityStay Hotel is recommended. It is located only 100 meters from the Law Faculty.

There are several other hotels nearby. Please use your google skills. Uppsala city centre is rather small and you can basically walk everywhere in ten minutes. If you have any questions please do not hesitate to send an email to Katia.

## Airports

The easiest way to reach Uppsala is by train from Stockholm (35 minutes) or from Arlanda airport. However, there are other connections as well.

**Stockholm - Arlanda airport:** 50 min by bus or 20 min by train to Uppsala. Most airlines fly to this airport.

**Bromma airport:** 20 min by bus to Stockholm city, and then 40 min by train to Uppsala.

**Stockholm Skavsta airport:** 80 min by bus to Stockholm city and then 40 min train to Uppsala.