

Regulation

The “VZW FSKOFOON” spends an annual amount of 5 000.00 EUR (five thousand euros) to support researchers who obtain a PhD with a study on a subject related to tax law.

This amount shall be distributed among the eligible researchers with a minimum of EUR 1 000,00 and a maximum of EUR 2 000,00 per person.

This amount will be allocated to each study whose topic is accepted by the “VZW FSKOFOON”.

This grant is awarded on the occasion of the public defence of the PhD and is intended in the first order as a contribution to the costs of receiving the audience attending the public defence.

The scholarship is granted under the following conditions:

1. The PhD candidate has to communicate his/her subject and the research proposal to the VZW FSKOFOON at the start of the research. As a transitional measure, the communication will be accepted within one year after the establishment of the grant. A significant change to the subject or research proposal must also be reported to the VZW.
2. The subject must be accepted by the board of directors of the VZW FSKOFOON, which assesses whether the subject and the research proposal are predominantly relevant to Belgian internal or Belgian international tax law. Only investigations in Dutch, French and English will be considered.
3. The researcher undertakes to inform the VZW once a year of the progress of his research.
4. The PhD student notifies, as soon as possible, the period in which the public defence is planned and the exact date as soon as this is known.
5. On the occasion of the public defence, the PhD candidate submits a brief content of his/her research and conclusions to the VZW, which thereby acquires the (non-exclusive) right to publication in the *Tijdschrift voor Fiscaal Recht*.
6. The VZW receives a collective invitation for the public defence. This applies to about ten persons.
7. The new doctor is invited to specifically explain a partial aspect of his research in a publication for the *Tijdschrift voor Fiscaal Recht*.
8. The secretariat of the fellowship will be provided by Sylvie De Raedt. All correspondence relating to the grant will be addressed to her electronic address Sylvie.DeRaedt@uantwerpen.be.