



Research Stay IBFD Amsterdam

From October to December 2024, I had the privilege of conducting a research stay at the International Bureau of Fiscal Documentation (IBFD) in Amsterdam. This opportunity was an integral part of my doctoral thesis in tax law, focusing on the topic of solidarity and European taxes. The research stay not only had an invaluable impact on the progress of my thesis, but also provided the opportunity to engage in lively discussions with other PhD students and Research Fellows, as well as renowned experts in the field of tax law, who not only acknowledged the quality of my research, but also promoted the creation of a network between different researchers around the world.



The research environment at the IBFD was exceptional in many ways. Starting with the excellent support and guidance from the whole IBFD Library team, which contributed immensely to making the research stay so rewarding. From the organization to the warm welcome from the librarians and their countless efforts in offering the best resources and databases possible. One of the most valuable aspects of the research stay was the opportunity to interact with a diverse group of experts in international and European taxation. Many of them were open to discussing my research, offering new perspectives, and recommending additional sources. The IBFD also hosted a vibrant group of PhD students from various departments and countries, all working on different aspects of taxation. The collegial atmosphere fostered by this group contributed significantly to the intellectual stimulation of the research. We deepened these discussions during lunch breaks, which often led to productive exchanges of ideas and so I learned a lot of new things about present issues in international and European tax Law.

During the course of my research stay, I had the opportunity to present the current state of my research at the Fiscal Institute of Tilburg University. This did not only provide the opportunity to strengthen my presentation skills during the thirty-minute presentation of research but also opened the floor for a broad discussion about my research with experts from tax law next to experts of other fields, such as economics and philosophy. Their thoughtful comments and critical perspectives helped refine my approach to some of the more nuanced aspects of my research, particularly regarding the multidimensionality of the principle of solidarity and its legal basis in European taxation.



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My primary objective during the stay was to deepen my understanding of the complex interactions between the principle of solidarity and taxation within the European Union context by engaging with primary and secondary sources available at the IBFD and interacting with renowned experts in the field. During my stay in Amsterdam, I made great progress in writing my thesis, which was only possible because of the invaluable resources provided by the IBFD. From historical documents and primary sources to the latest publication on international and European Tax Law, the IBFD has an outstanding collection. In addition, the IBFD gave me access to a large database, which significantly expanded my repertoire of literature.



In addition to the academic benefits, my research stay in Amsterdam offered a remarkable cultural and personal experience. Amsterdam is a city rich in culture, and I took the opportunity to immerse myself fully in its vibrant life. I attended performances at the world-renowned Concertgebouw and the opera, which provided memorable cultural highlights during my stay. Beyond Amsterdam, I visited nearby cities such as The Hague – where I was particularly impressed by the Peace Palace as the seat of the International Court of Justice – Leiden, and Utrecht, all of which enriched my understanding of Dutch history and society.

In summary, my research stay at the IBFD was both academically enriching and personally rewarding. The combination of access to excellent resources, interaction with leading experts, and a supportive community of researchers created the ideal environment to advance my thesis work on solidarity and European taxes. Additionally, the opportunity to present my work at the Fiscal Institute in Tilburg allowed me to receive constructive feedback, which has already informed key revisions in my ongoing research. Beyond the academic dimension, my time in Amsterdam and other Dutch cities provided me with an unforgettable cultural experience, and I left with a deeper appreciation for the Netherlands' unique lifestyle and traditions. I am grateful for the opportunity to have been part of such a stimulating academic environment and look forward to applying the knowledge and insights gained during this period to the successful completion of my PhD thesis.

