

# Alice Edith S. Pirlot

## CURRENT & PREVIOUS POSITIONS

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2023 –	Assistant Professor (tenure track), Graduate Institute of International and Development Studies
2021 – 2023	Senior Research Fellow (grade 9), Oxford University Centre for Business Taxation
2018 – 2021	Research Fellow (grade 8), Oxford University Centre for Business Taxation
2016 – 2017	F.R.S. – FNRS Postdoctoral Researcher, Louvain University
2012 – 2016	F.R.S. – FNRS Doctoral Researcher, Louvain University

## EDUCATION

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2016	<b>Doctoral degree in Law</b> , Louvain University Title: “Environmental Cross-Border Taxation from an International (Trade) Law Perspective” Doctoral committee: Edoardo Traversa (supervisor), Charles-Hubert Born, Kurt Deketelaere
2012	<b>Master of Arts in European interdisciplinary studies</b> ( <i>Magna cum laude</i> ) College of Europe, Natolin Campus, Poland (fully funded InBev-Baillet Latour scholarship)
2011	<b>Master of Law</b> ( <i>Magna cum laude</i> , first year ranking: 2/447; second year ranking: 5/399), Louvain University
2010	<b>Erasmus Exchange Programme</b> , Utrecht University
2009	<b>Bachelor of Law</b> ( <i>Summa cum laude</i> , first year ranking: 3/281; second year ranking: 2/211; third year ranking: 6/176), Namur University
2008	<b>Erasmus Belgica Exchange Programme</b> , Antwerp University
Languages	French (mother tongue), fluent in English (toefl score of 112/120 in 2015) and Dutch (high school degree obtained in Dutch), understand German (intermediate)

## RESEARCH STAYS

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June 2022	University of California, Residential workshop on Public Economics & Tax Policy organised by Prof. Auerbach, Hines & Kaplow (on invitation)
April – May 2017	International Bureau of Fiscal Documentation (Amsterdam)
June – July 2016	WU Institute for Austrian and International Tax Law (Vienna)
July – August 2015	Max Planck Institute for Tax Law and Public Finance (Munich)
June 2015	Lund University
February – May 2015	University of Florida Levin College of Law (Gainesville)
June – August 2014	Max Planck Institute for Tax Law and Public Finance (Munich)
January – March 2014	WU Institute for Austrian and International Tax Law, <i>Ernst Mach Grant</i>

## VISITING POSITIONS

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2022	Visiting Lecturer, Louvain University, International & European Tax Law
2021 – 2023	Visiting Lecturer, WU Institute for Austrian and International Tax Law, International Tax Law LLM programme
2020	Teaching Fellow, Queen Mary University of London, International Tax Law LLM programme
2017	Visiting Lecturer, St Louis University (Brussels), Institutional Aspects of EU Environmental Law

## GRANTS & AWARDS

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2022	Oxford University Saïd Business School Researcher Development Fund
2017	International Fiscal Association, Maurice Lauré Prize, Honourable Mention
2016	Louvain University, Winner of “ <a href="#">My thesis in 180 seconds</a> ” Contest
2016 – 2017	F.R.S. – FNRS, Postdoctoral Fellowship (fully funded)
2012 – 2016	F.R.S. – FNRS, Doctoral Fellowship (fully funded)
2013	Kyoto University, Global Conference on Environmental Taxation, Outstanding paper award
2012	New York National Model United Nation, Best paper award
2010	Olivaint Conference, Public Speaking Contest, 2 <sup>nd</sup> Prize
2009	Namur University, Law Faculty Public Speaking Contest, 2 <sup>nd</sup> Prize

## PROFESSIONAL MEMBERSHIPS & INSTITUTIONAL RESPONSIBILITIES

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2019 –	Member of Fem&L.A.W. (international legal association for women’s rights)
2017 –	Associate Member of St Hugh’s College, Senior Common Room
2020 – 2022	Researcher representative to the Social Sciences Division (Oxford University)
2013 – 2017	Member of the Research Council of Louvain University Law School
2013 – 2014	Member of Louvain University Research Council
2012 – 2017	Member of the Belgian branch of the International Fiscal Association (‘IFA’)
2009 – 2013	Member of the General Assembly of the French Speaking Youth Council of Belgium

## EDITORIAL & REVIEWING ACTIVITIES

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2021 –	Kluwer International Tax Blog, Editor
2020 –	“Critical Issues in Environmental Taxation”, Member of the editorial advisory board
2017 –	Intertax (Kluwer Law), Book review editor

Anonymous reviewer for various peer-reviewed journals, including the British Tax Review, the Cambridge Law Journal, the Canadian Tax Journal, the European Law Review, the European Journal of International Law, Intertax, the Journal of Common Market Studies, the Journal of International Economic Law, the Review of European, Comparative & International Environmental Law, the World Trade Review.

## TEACHING EXPERIENCE

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2024	Vienna University of Economics and Business, Environmental Taxation in a Context of Global Environmental Challenges, 2-days course
2022	European University Institute and CEU Universidad San Pablo, Summer University Course on “EU, China and the (global) governance of climate change”, 3 hours
2022	Louvain University, International & European Tax Law (together with Prof. Ph. Malherbe), 30 hours
2022	Vienna University of Economics and Business, Environmental Taxation in a Context of Global Environmental Challenges, 8 hours
2021	Vienna University of Economics and Business, Tax Law in the Global Trade Context, 11 hours
2021	University of Naples “Federico II”, guest lecture as part of the EU funded Summer School in European Environmental Taxation, 4 hours
2019 –	Guest lectures on Environmental and Energy Taxation, EU Tax Law, Tax and International Trade Law in various universities (Antwerp, Comillas Madrid, Leuven, Lisbon, Lund, Queen Mary University of London)

2018 –	University of Oxford, teaching for the MSc in Taxation programme on the following courses: Principles of International Taxation, Tax and Human Rights, Current Issues in Taxation, Tax Research Roundtable and EU Tax Law
2018 & 2020	University of Oxford, teaching on the BCL/MJur Corporate Tax Law and Policy Course
2017 – 2018	University of Saint Louis, Institutional Aspects of EU Environmental Law, Advanced Master's in environmental law (replacement of Prof. Nicolas de Sadeleer during his sabbatical), 15 hours
2017 – 2018	Louvain University, Tax Law, 15 hours
2016 – 2018	Louvain University, Business Taxation, 15 hours

## ORGANISATION OF SCIENTIFIC MEETINGS (SELECTED)

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2022	<a href="#"><i>Multilateral Cooperation and Carbon Taxation: Challenges and Opportunities</i></a> 3-hour seminars, Centre for Business Taxation, online, 200 participants
2022	<i>Tax incentives: a legal analysis</i> 1-day seminar, with Ana Paula Dourado, Lisbon, 7 speakers
2022	<i>MeeTax Events</i> Three seminars organised for early-career researchers, 10-15 participants per session
2021	<i>Between taxes and tax incentives: how to (better) protect the environment?</i> 2-day seminar, with Ana Paula Dourado & Edoardo Traversa, online, 15 participants
2019	<i>Taxation as a regulatory instrument</i> 1-day conference, with Ana Paula Dourado, Lisbon, 30 participants
2018 –	<i>Centre for Business Taxation Doctoral Conference</i> (organised on a yearly basis) 2-day event, with Martin Simmler, Oxford (online since 2020), around 25 participants
2017	<i>Louvain doctoral seminar for young tax scholars</i> 2-day event, with Edoardo Traversa, Louvain University, 30 participants
2016	<i>Towards a common EU tax policy in favour of the green energy sector</i> 1-day event, with Marta Villar Ezcurra, Brussels, 50 participants

## ACADEMIC PRESENTATIONS (SELECTED)

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2022	KUL Polycarbon Carbon Pricing Conversations <sup>++</sup> ; University of Laval Workshop on the Design of Environmental Clubs <sup>*</sup> (Québec); Oxford International Tax Governance & Justice Workshop <sup>+</sup> ; CBS Annual International Tax Conference <sup>*</sup> (invitation declined due to maternity leave); IBFD Tax Knowledge Sharing Group <sup>*</sup> (invitation postponed due to maternity leave)
2021	Cambridge Tax Discussion Group <sup>++</sup> ; CBS Interdisciplinary Research Group on Taxation and Fiscal Policy <sup>++</sup> ; Monash University Critical Tax Conference <sup>++</sup> ; Oxford, Melbourne and Florida Tax, Development and Global Justice Workshop <sup>++</sup> ; Vienna University of Economics and Business Colloquium Series <sup>++</sup> ; University of Zagreb Jean Monnet Seminar <sup>++</sup> ; Oxford University Law & Politics Roundtable <sup>++</sup>
2020	Global Conference on Environmental Taxation <sup>++</sup> (keynote speech); Católica Lisbon School of Business & Economics <sup>++</sup> ; Oxford Business Law Hub <sup>++</sup>
2019	Seminar on the “future of EU tax harmonization” <sup>*</sup> (Brussels); DIW Border Tax Adjustment Seminar <sup>*</sup> (Berlin); Global Tax Justice Seminar <sup>*</sup> (Oxford); LSE Global Tax Symposium <sup>*</sup> (London); Joint UCL-KUL Seminar on Sustainable Development & Legal Research <sup>*</sup> (Brussels); GREIT Annual Conference <sup>*</sup> (Lund)
2018	Friedrich-Alexander-Universität Erlangen-Nürnberg Tax Research Seminar <sup>*</sup> (Nürnberg); Oxford – Sydney Tax Research Conference <sup>*</sup> (Oxford)
2017	Postdoctoral International Tax Forum (Amsterdam); Classes of excellence for early career researchers (Antwerp); Time & Tax Conference <sup>*</sup> (Luxembourg).
2016	Conference on “EU law and trade law” <sup>*</sup> (Brest); GREIT Annual Conference <sup>*</sup> (Lund); Ecotax Workshop <sup>*</sup> (Madrid); Jean-Monnet Research Seminar <sup>*</sup> (Madrid)
2015	Global Conference on Environmental Taxation (Sydney); Energy Tax Conference <sup>*</sup> (Madrid)

2014	Doctoral Forum on Legal Theory (Melbourne); ACCA Conference (Gent); IBFD Doctoral Meeting (Amsterdam)
2013	Global Conference on Environmental Taxation (Kyoto)

\* invited talks; + online talks

## NON-ACADEMIC PRESENTATIONS (SELECTED)

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2022	PricewaterhouseCoopers (PWC) Belgium (1-day seminar on environmental taxation)
2021	International Fiscal Association (IFA) Americas (keynote speech on environmental taxation); IFA Women in Tax UK Branch (panel on carbon taxation); IFA Australia (panel on energy and carbon taxation); <u>European Parliament FISC Subcommittee (public hearing on green taxation)</u> ; CIEP Wallonie Picarde (workshop on environmental taxation)
2020	Belgian Climate Coalition (seminar on carbon taxation); Women in Tax (seminar on tax and ethics); Würth Group (panel discussion on the carbon border tax)
2019	Belgian Representation to the European Union (keynote speech on carbon taxation)

## CONSULTANCY

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I have been asked to give expert advice on different occasions, including for:

2020 – 2021	Ricardo Energy & Environment, report on the ‘taxation of the aviation sector’ (as a subcontractor for a project carried out for the European Commission)
2020	UNCTAD, review of the ‘Guide for tax policymakers on investment treaty provisions’
2020	CNCD.11.11.11. (Belgian NGO), report on sustainable taxation in an international context
2014 – 2015	Centre on Sustainable Materials Management (Flemish Region), report on three types of environmental taxes

Since 2022, I am on the list of experts who can act as trade and sustainable development experts in bilateral disputes under the EU’s trade agreements concluded with third countries.

## PUBLIC AND MEDIA ENGAGEMENT

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13 February 2022	Sunday Times, <a href="#">Interview</a>
3 November 2021	Institute for Fiscal Studies, <a href="#">Podcast</a> on Carbon Taxation
27 October 2021	South China Morning Post, <a href="#">Interview</a>
26 October 2021	Radio France, <a href="#">Interview</a>
9 March 2021	La Croix, <a href="#">Interview</a>
8 March 2021	L’Echo, <a href="#">Interview</a>
17 January 2019	Tax Journal, Opinion piece, <a href="#">The WTO as tax scarecrow?</a>

## PUBLICATIONS

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### Book

A. Pirlot, *Environmental Border Tax Adjustments and International Trade Law: Fostering Environmental Protection* (2017) Edward Elgar Publishing, 352 pp.

### Articles

A. Pirlot, “Carbon Border Adjustment Measures: A Straightforward Multi-Purpose Climate Change Instrument?” (2022) 34(1) *Journal of Environmental Law* pp. 25-52.

A. Pirlot, “Sections 42-85 and Schedule 9-15: Plastic Packaging Tax” (2021) 4 *British Tax Review* pp. 415-423.

A. Pirlot & H. Culot, “When Trade Law Meets Tax Policy: The Example of Digital Services Taxes” (2021) 55(6) *Journal of World Trade* pp. 895-920.

T. Gerres, M. Haussner, K. Neuhoff & A. Pirlot, “To ban or not to ban carbon-intensive materials: A legal and administrative assessment of product carbon requirements” (2021) 30 *Review of European, Comparative and International Environmental Law* pp. 249-262.

A. Pirlot, “Some observations on the tax-related provisions in the EU – UK Trade and Cooperation Agreement” (2021) 1 *British Tax Review* pp. 1-14.

A. P. Dourado, A. Pirlot & E. Traversa, “Editorial: Environmental Tax: International Tax Coordination & Global Environmental Challenges” (2021) 49(11) *Intertax* pp. 866-870.

A. Pirlot, “La dimension environnementale des accords de libre-échange : une perspective européenne” (2020) 34(2) *Revue internationale de droit économique* pp. 183-201.

A. Pirlot, “Section 95 and Schedule 12: carbon emissions tax; Section 96: charge for allocating allowances under emissions reduction trading scheme” (2020) 4 *British Tax Review* pp. 490-497.

A. Pirlot, “Section 111: preparing for a new tax in respect of certain plastic packaging” (2020) 4 *British Tax Review* pp. 534-536.

R. Collier, A. Pirlot & J. Vella, “Tax policy during a pandemic. Some reflections on tax and the COVID-19 crisis” (2020) 48(8&9) *Intertax* pp. 794-804.

A. Pirlot, “The Vagueness of Tax Fairness. A Discursive Analysis of the Commission’s Fair Tax Agenda” (2020) 48(4) *Intertax* pp. 402-415.

A. P. Dourado & A. Pirlot, “Editorial: Taxes and Regulation” (2020) 48(4) *Intertax* pp. 356-359.

A. Pirlot, “Don’t Blame It on WTO Law: An Analysis of the Alleged WTO Incompatibility of Destination Based Taxes” (2019) 23(1) *Florida Tax Review* pp. 432-493.

A. Pirlot, “The WTO as tax scarecrow” (2019) 1427 *Tax Journal*.

L. Leboeuf & A. Pirlot, “Debate: Taxation as a Means of Migration Control: The Case of Hungary” (2019) 47(3) *Intertax* pp. 291-297.

A. Pirlot & S. Wolff, “The Impact and Role of Indirect Taxes Surrounding the Aviation Sector in Mitigating Climate Change: A Legal and Economic Analysis” (2017) 9(3) *World Tax Journal* pp. 391-429.

A. Pirlot, “The inadequacy of EU State Aid Law and WTO Law on Subsidies to Regulate Energy Tax Reliefs” (2017) 16(1) *European State Aid Law Quarterly* pp. 25-33.

E. Traversa & A. Pirlot, “The UK Brexit Referendum: A Catalyst to Reform the European Union Institutional Architecture in Tax Matters?” (2016) 44(12) *Intertax* pp. 878-881.

B. Vanheusden, E. Traversa & A. Pirlot, “Juridische grenzen aan milieufiscale maatregelen voor een duurzaam materialenbeheer” (2015) 489 *Tijdschrift voor Fiscaal Recht* pp. 814-827.

A. Pirlot, “Les interactions entre la fiscalité et la responsabilité soci(é)tale des entreprises” (2014) 74(3) *Revue trimestrielle de la Faculté de droit et de criminologie de l’Université catholique de Louvain et de l’Association des diplômés en droit de Louvain* pp. 374-394.

### **Book chapters**

A. Pirlot, “International Taxation & Environmental Protection”, in: Y. Brauner (ed.), *Handbook on International Tax Law* (2020) Edward Elgar Publishing, pp. 258-277.

E. Esterzon, A. Pirlot & I. Richelle, “L’impact de la fiscalité familiale sur la vie des femmes”, in: *Code commenté - Droits des femmes* (2020) Larcier, pp. 318-325.

A. Pirlot, “A Legal Analysis of the Mutual Interactions between the UN Sustainable Development Goals (SDGs) & Taxation”, in: C. Brokelind & S. van Thiel (eds.), *Tax Sustainability in an EU and International Context* (2020) IBFD, pp. 87-111.

A. Pirlot, “Exploring the Impact of EU Law on Environmental Taxation”, in: C. HJI Panayi, W. Haslehner, E. Traversa (eds.), *Research Handbook in European Union Taxation Law* (2020) Edward Elgar Publishing, pp. 359-388.

A. Pirlot & E. Traversa, “National Report (Belgium): The Implementation of BEPS”, in: M. Lang et al. (eds.), *Implementing Key BEPS Actions: Where do we stand?* (2019) IBFD, pp. 125-144.

A. Pirlot & E. Traversa, “The Temporal Application of State Aid Rules to Domestic Tax Measures: A Sensitive Matter”, in: W. Haslehner, G. Kofler & A. Rust (eds.), *Time and Tax. Issues in International, EU, and Constitutional Law* (2019) Wolters Kluwer Eucotax, pp. 197-238.

A. Pirlot & J. Vella, “The Adoption of BEPS in the United Kingdom”, in: K. Sadiq, A. Sawyer & B. McCredie (eds.), *Tax Design and Administration in a Post-BEPS Era: A Study of Key Reform Measures in 18 Countries* (2018) Fiscal Publications, pp. 291-310.

F. Debelva & A. Pirlot, “National Report (Belgium)”, in: C. Evans et al. (eds.), *Improving Tax Compliance in a Globalized World* (2018) IBFD, pp. 161-183.

A. Pirlot, “Chapter 14: When EU law and International Law Pursue Seemingly Contradictory Paths: A Mapping of Potential Conflicts in Tax Matters”, in: P. Pistone (ed.), *European Tax Integration: Law, Policy and Politics* (2018) IBFD, pp. 523-549.

A. Pirlot, “Environmental Taxes”, in: Th. Cottier & K. Nadakavukaren Schefer (eds.), *Elgar Encyclopedia of International Economic Law* (2017) Edward Elgar, section 4.22.

A. Pirlot, “WTO law and state aid law on energy tax reliefs: Common grounds and differences”, in: M. Villar Ezcurra (ed.), *State Aids, Taxation and the Energy Sector* (2017) Thomas Reuters Aranzadi, pp. 401- 410.

E. Marique, A. Pirlot & E. Traversa, “Aspects fiscaux de la prostitution et des activités qui y sont liées”, in : S. Gilson (ed.), *Aspects juridiques de la Prostitution. Droit pénal, droit administratif, droit social et droit fiscal* (2017) Anthémis, pp. 187-201.

A. Pirlot, “(Environmental) border tax adjustments in respect of energy taxes: Between limits and possibilities”, in: P. Pistone & M. Villar Ezcurra (eds.), *Energy Taxation, Environmental Protection and State Aids. Tracing the Path from Divergence to Convergence* (2016) IBFD, pp. 175-196.

A. Pirlot, “Environmental border tax adjustments (BTAs). A Critical Analysis”, in: J. De Bruyne, M. de Potter de ten Broeck, I. Van Hiel (eds.), *Policy within and through law* (2015) Maklu-Publishers, pp. 107-119.

A. Pirlot, “Environmental border tax adjustments (BTAs): a forgotten history”, in: L. Kreiser et al. (eds.), *Environmental Pricing. Studies in Policy Choices and interactions, Critical Issues in Environmental Taxation*, Vol. XV (2015) Edward Elgar Publishing, pp. 147-160.

A. Pirlot, “Towards ‘Green’ Transfer Pricing: Including Environmental Parameters in Transfer Pricing Rules”, in: L. Kreiser et al. (eds.), *Critical Issues in Environmental Taxation*, Vol. XIV (2014) Edward Elgar Publishing, pp. 98-110.

E. Traversa & A. Pirlot, “Tax Sovereignty and Territoriality under Siege: How far should the EU freedoms of movement impact on the territorial allocation of taxing powers between Member States?”, in: C. Brokelind (ed.), *Principles of Law: Function, Status and Impact in EU tax law* (2014) IBFD, pp. 125-150.

### **Working papers**

R. Ismer, H. van Asselt, J. Haverkamp, M. Mehling, K. Neuhoﬀ, A. Pirlot, “Climate Neutral Production, Free Allocation of Allowances under Emissions Trading Systems, and the WTO: How to Secure Compatibility with the ASCM” (2021) DIW Berlin Discussion Paper No. 1948.

R. Ismer, K. Neuhoﬀ & A. Pirlot, “Border Carbon Adjustments and Alternative Measures for the EU ETS: An Evaluation” (2020) DIW Berlin Discussion Paper No. 1855.

A. Cosbey, K. Das, S. Droege, C. Fischer, T. Gerres, R. Ismer, P. Linares, M. Mehling, K. Neuhoﬀ, A. Pirlot, M. Sato & A. Sniegocki, “Designing Border Carbon Adjustments and Alternative Measures: An Overview” (2020) Working Paper, <https://repositorio.comillas.edu/xmlui/handle/11531/56165>

### **Reports and policy work**

K. Neuhoﬀ, O. Chiappinelli, T. Gerres, M. Haussner, R. Ismer, N. May, A. Pirlot & J. Richstein, “Building blocks for a climate-neutral European industrial sector” (2019) Climate Strategies (freely available online).

A. Pirlot, “Justice fiscale et développement durable à l’échelle internationale” (study commissioned by a Belgian NGO), published in October 2020 (freely available online).

### **Book reviews**

A. Pirlot, ‘Literature Review: Hope Ashiabor, *Tax Expenditures and Environmental Policy* (2020 Edward Elgar)’, (2021) 4 *British Tax Review* pp. 512-513.

A. Pirlot, ‘Literature Review: Kasper Dziurdz, Non-Discrimination in Tax Treaty Law and World Trade Law (Kluwer 2019)’, (2021) 49(1) *Intertax* pp. 100-101.

A. Pirlot, ‘Literature Review: Alberto Majocchi, European Budget and Sustainable Growth. The Role of a Carbon Tax (Peter Lang 2018) & Gilbert E. Metcalf, Paying for Pollution: Why a Carbon Tax is Good for America (OUP 2019)’, (2020) 48(1) *Intertax* pp. 132-134.

A. Pirlot, ‘Literature Review: Business, Civil Society and the ‘New’ Politics of Corporate Tax Justice. Paying a Fair Share?, (Edward Elgar 2018)’, (2019) 47 (6 & 7) *Intertax* pp. 666-668.

A. Pirlot, ‘Literature review: Feminist Judgements: Rewritten Tax Opinions, Bridget J. Crawford & Anthony C. Infanti (eds.) (Cambridge University Press, 2018)’, (2018) 46 (6 & 7) *Intertax* pp. 601-603.

A. Pirlot, ‘Literature review: The Green Market Transition: Carbon Taxes, Energy Subsidies and Smart Instrument Mixes, S. E. Weishaar et al. (eds.) (Edward Elgar, 2017)’, (2018) 46(8&9) *Intertax* pp. 732-734.

A. Pirlot, ‘Recension: International Environmental Law, P.-M. Dupuy et J. E. Vinuales (eds.) (CUP, 2015)’, (2017) 1 *Revue de droit international et de droit comparé* pp. 177-178.

A. Pirlot, ‘Recension: Developing Countries and Preferential Services Trade, C. Siber-Gasser (CUP, 2016)’, (2017) *Revue de droit international et de droit comparé* pp. 353-354.

A. Pirlot, ‘Recension: La responsabilité des entreprises multinationales pour les violations des droits de l’homme en Afrique. Opportunités et défis, Ch. Belporo (L’Harmattan, 2017)’, (2018) 2 *Revue de droit international et de droit comparé*, pp. 301-304.