

UNIVERSITY OF COPENHAGEN  
FACULTY OF LAW

ANNUAL REPORT 2024  
PHD SCHOOL AT THE  
FACULTY OF LAW



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PHOTOS: Page 1: Lizette Kabré; Page 3, 7: Jens Fink-Jensen; Page 4, 11: Henrik Delfer; Page 5: Freja Wille; Page 8: Thea Svendsen; Page 16: Jakob Dall

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## Introduction

At the Faculty of Law, we strive to create an environment where students as well as researchers are given the best possible conditions to achieve their academic ambitions. We consider it our fundamental task to welcome and encourage innovative, creative, and original ideas that can push the discipline of law to make a positive contribution in the world. The PhD School is no exception to this guiding principle for our faculty.

Every year the Faculty of Law enrolls numerous talented PhD students, who with their diverse and interesting projects serve as an inspiration to both the academic community and to our partners outside of academia. Various fascinating projects have unfolded over the years that demonstrate not only the breadth and depth of the field of law but also the potential of legal research to impact societal change at both global, regional, and local levels.

PhD students at the Faculty of Law contribute immensely to the interrelated development of research and education. Their creative input feed into academic papers, books, BA, and MA curricula, newspaper articles etc. and eventually become integral parts of the practicing lawyer's toolbox and help shape our understanding of law. In this regard, the PhD school works as a foundation, where ideas that may bring new life to legal research, education, and practice are explored, cultivated, and nourished.

The PhD School is not least a platform for discovering academic talent. We aim to support and inspire those who thrive in an academic environment to delve further into their respective areas of interest, so they can produce the best possible legal research, thereby fueling the faculty's ambition to meet the highest standards for academic excellence.

**Jacob Graff Nielsen,**  
Dean

**Astrid Kjeldgaard-Pedersen,**  
Associate Dean of Research and Head of PhD School

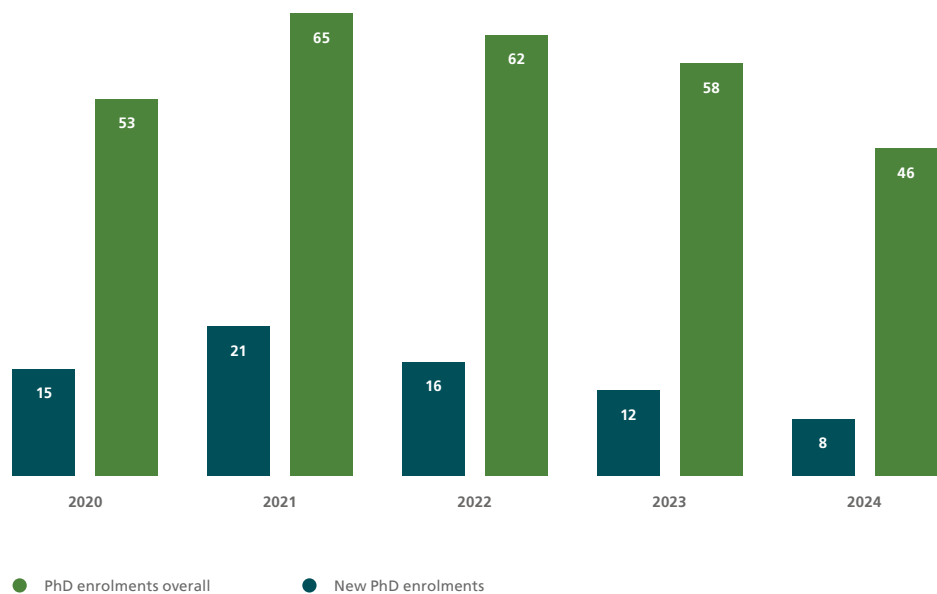


## PhD students enrolled

By 31 December 2024, the PhD school of the Faculty of Law had a total of 46 enrolled PhD students. The number includes PhD students on leave. A total of 8 PhD students were enrolled in 2024.

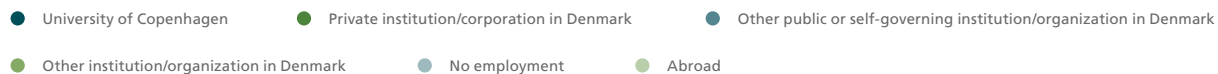
 **8**  
new PhD students  
were enrolled in 2024

 **46**  
enrolled PhD students at  
the PhD school of Law



## PhD students enrolled by place of employment

This figure shows the distribution by place of employment in six overall categories: University of Copenhagen, private institution/corporation in Denmark, other public or self-governing institution/organization in Denmark, other institution/organization in Denmark, no employment and abroad.



## Conflicts between EU law and national constitutional law

**PhD student Mads C. Whitta-Jacobsen examines how potential conflicts between EU law and constitutional law of the member states are handled by the CJEU and domestic courts in the preliminary reference procedure. Through an analysis of a large number of cases the project aims at determining the defining characteristics of cases where potential conflicts escalate into domestic courts' non-compliance with the binding preliminary rulings of the CJEU and cases where escalations of potential conflicts are avoided through judicial cooperation. The objective is to empirically determine how the courts can conduct their interaction in order to mitigate conflicts between EU law and national constitutional law and ensure a uniform application of EU law.**

Mads Christopher Whitta-Jacobsen is a PhD student at Faculty of Law, University of Copenhagen. Prior to his enrollment as a PhD student in 2023, Mads worked as an attorney at Poul Schmith/Kammeradvokaten.

Already as a master's student Mads developed an interest in the relationship between EU law and constitutional law of the member states and especially conflicts between them.

According to the Court of Justice of the European Union (CJEU) the principle of primacy of EU law is absolute, meaning that all EU law takes precedence over all national law including provisions in national constitutions. Furthermore, it is the exclusive competence of the CJEU to rule on the validity of EU law. However, a number of domestic courts have expressed constitutional reservations to this perspective, claiming that the principle of primacy of EU law is limited by national constitutional law and that domestic courts have the final say in determining the scope of the competences that the member state have transferred to the EU.

In a number of cases these differing perspectives have led domestic courts to refuse to comply with preliminary rulings of the CJEU, which according to CJEU case law are binding on domestic courts. Domestic courts' refusals to comply with EU law happen increasingly across several member states' jurisdictions and pose a significant threat to the uniform application of EU law, which is the foundation of the EU.

Mads' project explores how cases with the potential for a clash between EU law and national constitutional law are handled in the interaction between the CJEU and domestic courts within the preliminary reference procedure. Specifically, the project will analyze a large number of cases in order to determine which factors enhance the risk, that the domestic courts refuse to comply with the preliminary rulings of the CJEU and which promote avoidance of non-compliance.

It is the objective of the project to provide guidelines for the courts that they can use when they interact in the preliminary reference procedure to mitigate conflicts. Additionally, the project will contribute to the ongoing and extensive theoretical debate on the relationship between EU law and national constitutional law.

The project adopts a legal realistic empirical approach using interdisciplinary methodology.

The project qualitatively examines correlations between the conductance of the courts' interaction and the domestic courts' level of compliance. This analysis is not limited to strictly positivistic interpretation of case law, but also takes behavioral and societal factors into account.

Additionally, the project will employ comparative legal methods to determine what factors separate cases where constitutional conflicts escalate into non-compliance from cases where such escalations are avoided.

Furthermore, the project will employ both descriptive and inferential statistics to examine whether correlations between specific factors and compliance with EU law can be derived and considered statistically significant.

Finally, the project investigates whether constitutional conflicts can be mitigated through institutional changes or treaty amendments and if so, how this can be done.

## PhD enrolments by funding

This figure shows the distribution of PhD funding in five overall categories: UCPH funding and co-financing, Danish public funding, Danish private funding, International funding, Self-financed and other means.



### 3

PhD enrolments by UCPH Own funding and co-financing in 2024

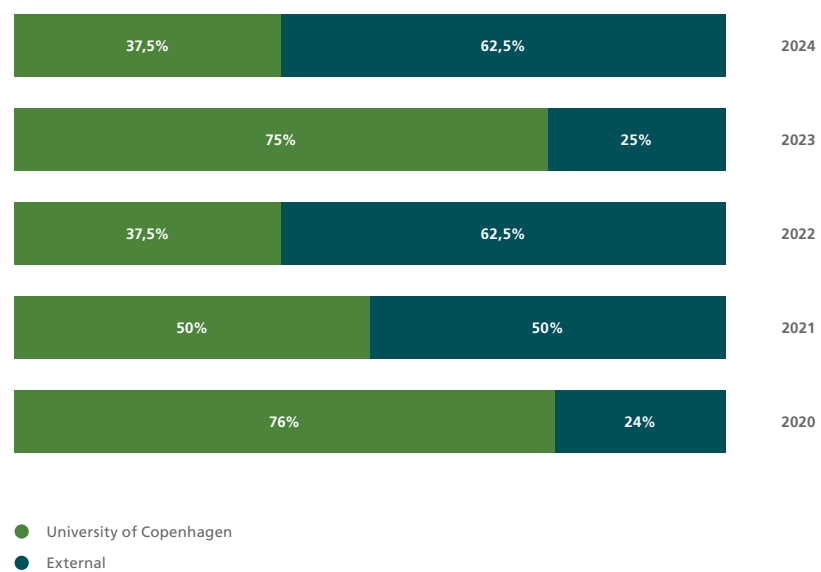


- UCPH Own funding and co-financing
- Danish public
- Danish private
- International funds
- Private and other means



## Enrolled PhD students by qualifying degree

Most newly enrolled PhD students held a qualifying degree from UCPH.





## PhD students by gender and nationality



**62,5%**

female students  
in 2024



**37,5%**

male students  
in 2024



**37,5%**

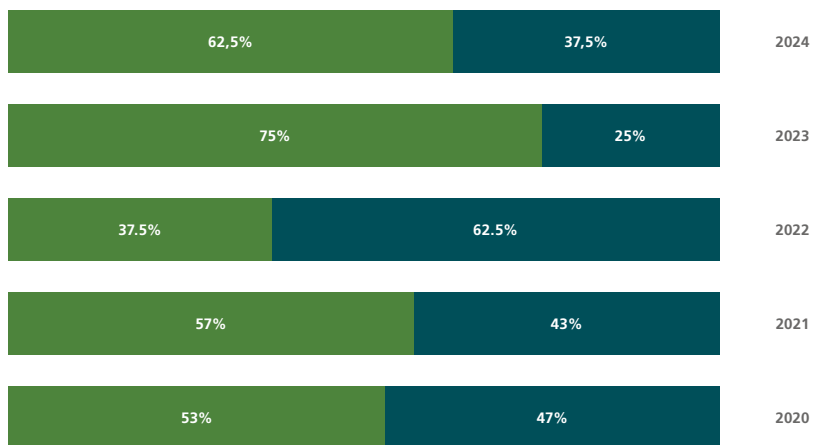
Danish PhD  
students in 2024



**62,5%**

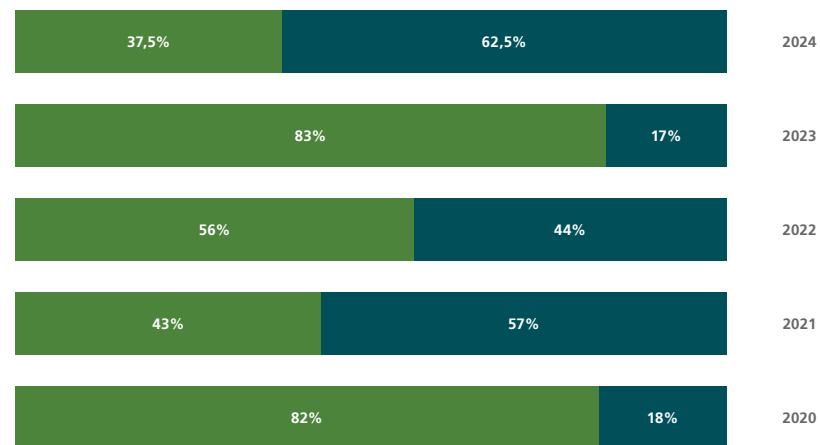
International PhD  
students in 2024

### Gender



- Female
- Male

### Nationality



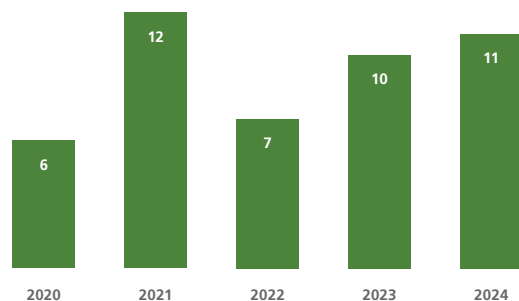
- Danish PhD students
- International PhD students

## PhD degrees awarded

A total of 11 PhD degrees were awarded in 2024. The numbers include PhD degrees awarded without prior enrolment (also known as §15,2). The PhD degree is awarded by the University when the PhD thesis is positively reviewed by an assessment committee and afterwards successfully defended at a public defence.



### PhD degrees awarded during the year

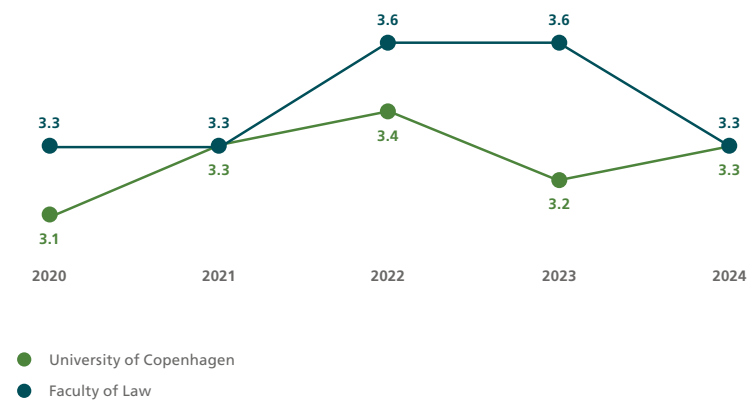


## Duration of PhD study

The average length of the PhD study at the Faculty of Law is 3.3 years. This length of time is equal to the average of the University of Copenhagen. The average is calculated as the period of time from enrolment date to the date of submission of the thesis. Periods of all kinds of leave are excluded.



### Average duration of PhD study





## Legal certainty for taxpayers in administrative tax disputes

**In Denmark, we currently have more than 100 tax laws. These laws are of a high complexity, and thereby it can be argued that the legal certainty for taxpayers may on one side be compromised, and on the other side that the laws are there to provide foreseeability in almost all conceivable situations. However, it can be difficult for taxpayers to navigate in this jungle of tax laws – as a Danish saying goes: It is not possible to see the forest for all the trees. To strengthen foreseeability for taxpayers a special institute was introduced in the 1980's, whereby the non-binding administrative advance tax notices was formalized by law and became binding for the Danish tax authorities. In this research project, PhD Student Nathalie Roloff Monjoin examines the opportunities and challenges of the Danish institute for advance tax rulings from a legal certainty perspective.**

Taxation is an important and comprehensive area of administration. Tax revenues are the prerequisite for our constitutional state and the world-famous Danish welfare system, which provides access to e.g. free healthcare and free education. The taxpayers' contributions to society are made through taxes. This will in many cases con-

stitute the largest financial expense for taxpayers. Therefore, it is also of great importance that the taxpayers know how they will be taxed, so they can adjust financially – hence, foreseeability is core.

All of us will be in contact with tax law and the tax authorities to a greater or lesser extent. For example, we must all declare our income on an annual basis to the tax authorities. When a question about the interpretation of a tax law or the interplay of tax laws arises, it is possible to request for an advance tax ruling from the Danish tax authorities. Once a taxpayer receives the advance tax ruling, the tax authorities will, as a starting point, be bound by this ruling for a period of up to 5 years. Therefore, it is not surprisingly a very popular institute. In 2023, the Danish tax authorities delivered 3,870 advance tax rulings. Thus, this institute is generally strengthening the foreseeability for taxpayers. However, no system is perfect.

In the project, several challenges of the institute for advance tax rulings will be examined. It will be a question of finding the right balance between legal certainty for taxpayers on the one hand, and on the other hand the consideration of the interests of the tax authorities and the state's role in maintaining a constitutional state for the benefit of all citizens. Thus, there are both individual-specific and general societal considerations at stake.

In the project, the institute for advance tax rulings is examined by conducting a legal doctrinal analysis. The theoretical analyses will be supported by a review of almost 500 advance tax rulings delivered by the Danish Tax Assessment Council. On the basis of the conclusions of the legal doctrinal analysis, legal policy considerations will also be provided with suggestions for improvement of the institute for advance tax rulings.

The analysis of the institute for advance tax rulings will be seen through a legal certainty perspective. Legal principles must cover a wide range of issues. They are characterized by being defined broadly and vaguely. Hence, it is necessary to determine and fill in their content, when using them in a legal doctrinal context. This is no exception to the concept of legal certainty, which is a well-known concept within most areas of law. Therefore, as a part of the methodology the concept of legal certainty is sought to be defined as a term, but also in a legal matter.

The objective of the research project is to provide an outline of the legal instrument in the form of advance tax rulings, to provide knowledge about how and to what extent this institute is strengthening legal certainty and to document the challenges of the institute. Hopefully, the research can contribute to an even larger focus and clarity on legal certainty for all taxpayers, and perhaps even contribute to finding ways on how to improve the institute for advance tax rulings.

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## PhD students enrolled in 2024

The list below contains the the names of the PhD students enrolled in 2024, the title of the PhD project and the name of the principal supervisor.

**Anya Kristina Cheng Dahl**

Protecting Our Oceans: The Challenges and Opportunities of Offshore Wind in the EU  
*Supervisor: Beatriz Martínez Romera*

**Cristina Valdés Argüelles**

International Law in the framework of the ERC MERCURY project  
*Supervisor: Sorcha MacLeod*

**Jeppe Varning Bendtsen**

Selvinkriminering i forvaltningsretten  
*Supervisor: Rasmus Grønved Nielsen*

**Maya Ellen Hertz**

Credibility in Refugee Status Determination  
*Supervisor: Thomas Graae Gammeltoft-Hansen*

**Måns Oscar Malte Dunfjäll**

Enhancing Corporate Transparency: Exploring the Implementation of the EU Corporate Sustainability Reporting Directive and its' effects on Nordic Listed Companies  
*Supervisor: Lone Mouyal*

**Natália Racková**

The Interplay of General Principles of EU Law and CFSP in the Case Law of the Court of Justice of the EU  
*Supervisor: Helle Krunke*

**Sebastiano Gianino**

AN IMO GHG PRICING INSTRUMENT: THE INTERACTION BETWEEN INTERNATIONAL TRADE AND CLIMATE LAW FOR SHIPPING DECARBONIZATION  
*Supervisor: Beatriz Martínez Romera*

**Zhengmin Li**

Ensuring the quality of data in medical AI development  
*Supervisor: Marcelo Corrales Compagnucci*

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## PhD degrees awarded in 2024

The list below contains the names of those who have been awarded a PhD degree in 2024, the title of the PhD thesis and the name of the principal supervisor.

### **Amanda Lee Shapiro**

Sex, Drugs, and Rights to Uphold: The United States' and Denmark's Compliance with Human Rights Obligations to Gender Non-Discrimination in Health Care

*Date of degree awarded: 12.12.2024*

*Supervisor: Mette Hartlev*

### **Andrew Grant Mazibrada**

Slumbering Sentinel: Elaborating a Right to Protection from the Adverse Effects of Scientific Progress and its Applications

*Date of degree awarded: 06.12.2024*

*Supervisor: Helle Porsdam*

### **Anna Murphy Høgenhaug**

Opening up the Black Box of Refugee Status Determination

Explaining Outcome Variations across the Scandinavian Asylum Systems

*Date of degree awarded: 17.06.2024*

*Supervisor: Thomas Graae Gammeltoft-Hansen*

### **Annetette Fallentin Nyborg**

Om forholdet mellem dansk-europæiske menneskerettigheder og bæredygtighedskrisen

*Date of degree awarded: 09.04.2024*

*Supervisor: Jens Elo Petersen Rytter*

### **Emilie Katrine Friis**

Skik følge... eller hvad så? En analyse af de privatretlige konsekvenser af brud på god skik regler

*Date of degree awarded: 27.11.2024*

*Supervisor: Vibe Garf Ulfbeck*

### **Hjalte Osborn Frandsen**

The Regulation of Space Traffic An investigation of regulatory frameworks for orbital traffic rules in low Earth orbit

*Date of degree awarded: 21.06.2024*

*Supervisor: Thomas Riis*

### **Johanna Sophie Bürkert**

International Law in Arctic Socio-Ecological Systems' Resilience to Climate Change

The case of bowhead whaling

*Date of degree awarded: 02.12.2024*

*Supervisor: Beatriz Martinez Romera*

### **Kathrine Rosman Nielsen**

EU-rettens påvirkning på dansk rekonstruktionsret

*Date of degree awarded: 18.03.2024*

*Supervisor: Ulrik Rammeskov Bang-Pedersen*

### **Magdalena Maria Ayache-Socha**

Parallel Framework Agreements

*Date of degree awarded: 18.12.2024*

*Supervisor: Carina Risvig Hamer*

### **Salome Addo Ravn**

Assessing the Evolving Authority of the African Human Rights System: A Case Study of Tanzania.

*Date of degree awarded: 22.08.2024*

*Supervisor: Mikael Rask Madsen*

### **Ula Aleksandra Kos**

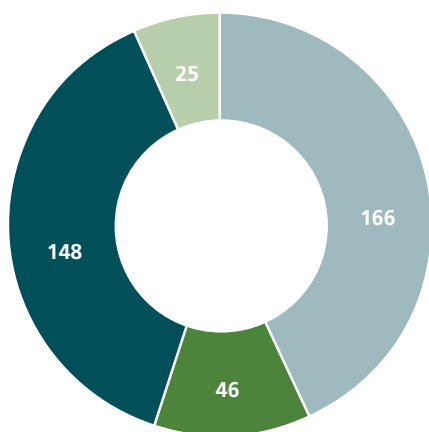
Pushback Against the European Court of Human Rights System: Pockets of Non-Compliance in the European Central East

*Date of degree awarded: 26.11.2024*

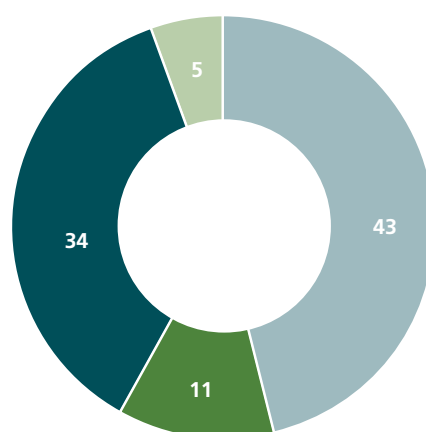
*Supervisor: Veronika Fikfak*

## Key PhD statistics for the Faculties of Humanities, Law, Social Sciences and Theology

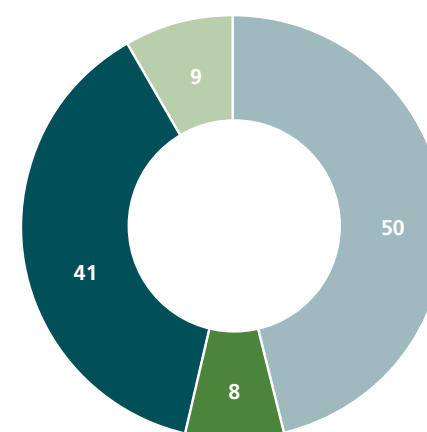
In these figures we present a comparison among the above mentioned faculties at the University of Copenhagen on key numbers: PhD enrolments and PhD degrees awarded during the year, as well as the number of enrolled PhD students by the end of the year.



Total number of enrolled PhD students at the end of the year

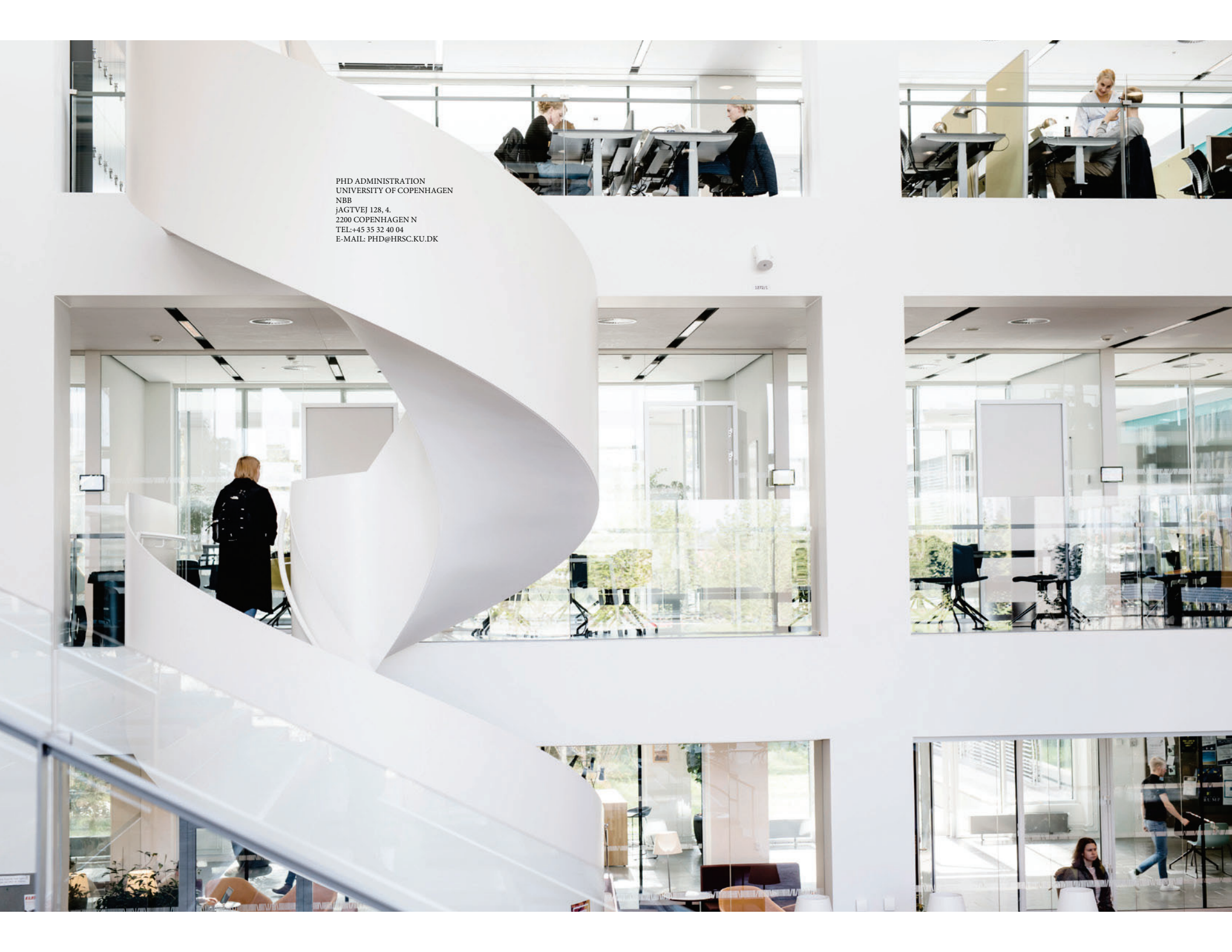


Awarded PhD degrees during the year



PhD students enrolled during the year

● Faculty of Humanities    ● Faculty of Law    ● Faculty of Social Sciences    ● Faculty of Theology



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