

ALLOCATIONS DOCTORALES 2026 - NOTE - RECRUTEMENT OF DOCTORANTS
SUBJECT: DOCTORAL GRANTS 2026 - NOTE - RECRUITMENT OF DOCTORAL STUDENTS

Employment information		
	Organisation / Company	University of Rouen Normandy
	Area of research	Civil law, Corporate law and tax law
	Researcher profile	First-stage researcher (R1)
	Country	France
	Deadline for applications	Thursday 4 June 2026, 3 PM Send the single document (PDF) by e-mail to the DROIT NORMANDIE doctoral school. The acknowledgement of receipt will not be considered as proof of the admissibility of the application.
	Type of contract	Temporary
	Employment status	Full time
	Is the position funded by the EU research framework programme ?	NO
	Is the job linked to a staff position within a research infrastructure ?	NO

Description of the offer		
	Description of position and doctoral project (targeted and funded)	Financed thesis subject. <i>Interpretation of corporate personality by tax law</i>

		<p>A brief explanation.</p> <p>The company, as conceived under civil law, is endowed with a legal existence of its own, distinct from that of its members. It should therefore, in principle, always be treated as such for tax purposes. Since tax law is a superimposed body of law, civil and tax aspects are closely intertwined. Objectively, there is no justification for differences in classification between company law and tax law. Yet such divergences do exist. Indeed, within the French General Tax Code itself, no fewer than four distinct interpretations of corporate personality can be identified.</p> <p>This raises the question of how such a difference in treatment can be justified within two branches of the same field of law. Does it reflect the autonomy of tax law ? How does tax law classify the various types of private legal entities ? If the recognition of legal personality is to be understood as a technique for attributing rights and obligations, how is it that certain entities are granted legal personality under tax law while lacking such status under private law ?</p> <p>The purpose of this study is therefore to examine, from a tax law perspective, the characteristics of the concept of legal personality, in order to propose a general and progressive definition of it.</p>
<p>Requirements</p>	<p>Salary placement</p>	<p>2100-2300 € / month</p>
	<p>Eligibility: subject-specific Prerequisites</p>	<p>Eligibility conditions vary according to project leader :</p> <p>To apply for the thesis project funded by the Université de Rouen Normandie, candidates must hold a Master's degree in private law or be in the process of obtaining one as at 1 September 2026. A distinction (AB, etc.) must have been obtained in Master 1 or 2.</p> <p>In addition, candidates must have taken courses in corporate law and tax law during their university studies, at both the Master 1 and Master 2 level.</p> <p>After the candidate has been interviewed by a panel of judges, on Tuesday 9 June 2026, starting at 1:45 PM., and after deliberation by the Restricted Council of the Law Normandy ED, will be admitted to prepare a thesis devoted to the interpretation of corporate personality by</p>

	Admission	<p>tax law, the student who meets the following admission requirements:</p> <p>(1) Hold a Master's degree in law (private or public) as at 1 September 2026, with honours, and have followed a course of study in line with the funded thesis project.</p> <p>(2) Be able to position yourself in relation to the thesis topic to convince people of your suitability to undertake doctoral research on the subject in question.</p> <p>(3) Be able to present, during the audition, their academic background, the merits of their analysis of the subject and the timetable for their research over the 3 years of the doctoral contract. Experience as a tutor or supervisor in law is a strong asset.</p> <p>(4) have written a dissertation in private law on an issue relating to corporate law or tax law, in a form that meets academic standards. If the Master's degree is in progress, the candidate must present and justify the subject of the dissertation, a detailed argument, avenues of research, the method followed and a bibliography.</p>
Applications		
		<p>The application must be submitted in the form of a single PDF document, with numbered pages. The entire document must contain :</p> <p>(1) A covering letter briefly describing the candidate's research interests and explaining the reasons for applying for the thesis project.</p> <p>(2) A description of the 3-year research programme.</p> <p>(3) A curriculum vitae (CV).</p> <p>(4) Copies of, diplomas and documents attesting to the completion of courses and the award of a master's degree in law (private or public).</p> <p>(5) The contact details of two referees or people in a position to recommend the candidate for the doctoral research project targeted and funded.</p>

		(6) A research dissertation on a subject related to a traditional or topical issue in corporate law or tax law (minimum length: 40 pages).
Place(s) of work		University of Rouen (Normandy, France) UFR DESP 3 avenue Pasteur, 76 000, Rouen
Where to find us		Mail of the doctoral school : gilles.raoul-cormeil@unicaen.fr
Contact		Mail of the thesis supervisor : frederic.douet@univ-rouen.fr