

Jo Badisco

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Summary and current affiliation

Assistant professor, postdoctoral researcher and holder of chair in Ethical Taxation at Hasselt University Faculty of law, Centre for Government and Law (COrE).

Research interests

Applied ethics and legal philosophy; (fundamental) reflection on law and ethics, focus on virtue ethics, natural law theory and legal ethics. E.g. how can virtue ethics aide legal professionals in navigating the complex and multifaceted contemporary tax landscape, the role of personal responsibility in legal practice, but also theoretical research into foundational topics such as the legal positivism versus natural law debate.

Professional experience

Hasselt University, Centre for Government and Law (COrE) – Hasselt, Belgium *June 2022-now*

Assistant professor (20%) *(September 2026 – now)*

- Research and teaching in the domain of law and ethics

Postdoctoral Researcher *(June 2022-now)*

- Holder of chair in Ethical Taxation: Researching how a revitalized notion of the common good can enhance the tax landscape. *(January 2026 – December 2028)*
- Holder of chair in Ethical Taxation: Researching how virtue ethics can contribute in fostering an ethical tax landscape for all actors. *(June 2022-December 2025)*
- Research project: “The conflictual triangular relationship between taxpayers, their advisors and the tax authorities: examining the actors, nature and drivers” *(January 2024-December 2024)*
- Teaching the course “Ethics in Taxation”

Visiting professor *(September 2023-September 2026)*

- Teaching the course “Ethical Legal Practice” (Dutch)

University of Antwerp, Department of Philosophy – Antwerp, Belgium

Lecturer (ad interim) *(January 2026-September 2026)*

- Teaching the course “Modern Philosophy” (Dutch)

Lecturer (ad interim) (*September 2022-September 2023*)

- Teaching the course “Seminar Modern Philosophical Authors 2” (Dutch)

PhD candidate (*December 2015-May 2019*)

- Dissertation: “The International Crisis in Taxation: A Critical Analysis from a Natural Law Perspective”
- Teaching assistant: “Modern Philosophy” (BA Philosophy) and “Ethics” (MA law)

Université de Lorraine – Metz, France

Lecturer (ad interim) (*September 2025-November 2025*)

- Teaching part of the course “Comparative tax law” (English)

KU Leuven, LUCAS – Leuven, Belgium

Postdoctoral Researcher (*August 2020-June 2021*)

- Steunpunt Welzijn, Volksgezondheid en Gezin (SWVG): “Het ontwikkelen van een model Persoonsvolgende Financiering binnen de Vlaamse Sociale Bescherming” (*Translation: Support Center for Welfare, Public Health, and Family. The development of a model of personal budget financing within the Flemish Social Protection*)

Education

University of Antwerp, Department of Philosophy – Antwerp, Belgium (*December 2015-July 2019*)

- PhD in Philosophy: “The International Crisis in Taxation: A Critical Analysis from a Natural Law perspective”

KU Leuven, Faculty of Philosophy – Leuven, Belgium

(*September 2009-July 2014*)

- MPhil, Magna cum laude
- MA Philosophy, Magna cum laude
- BA Philosophy with minor in English

KH Leuven – Leuven/Heverlee, Belgium

(*September 2006 – July 2009*)

- BA in Accounting and Tax

Academic Publications

- [Forthcoming] BADISCO, J., “Legal Expertise in Tax Policy: Can We Build a Just Tax System Without Ethics?” in *Legal perspectives on the development and enactment of tax policy*, Oxford, Hart Publishing, 2026.

- BADISCO, J. and VAN DE VELDE, E., “Does the Social Role of the Tax Professional Inhibit Moral Agency? A MacIntyrean Analysis and a Case Study of Belgium’s Proposed VAT-Receipt Lottery” in *Ethics and Taxation: Navigating Responsibility in the Evolving Tax Landscape*, Kluwer, 2026.
- BADISCO, J. and VAN DE VELDE, E. (eds.), *Ethics and Taxation: Navigating Responsibility in the Evolving Tax Landscape*, Kluwer, 2026.
- BADISCO, J., “Taxation without tax law: Exploring Taxation in Classical Athens Through the Lens of Aristotle” in *Studies in the History of Tax Law, Volume 12*, Oxford, Hart Publishing, 2026.
- BADISCO, J. and VAN DE VELDE, E., “Virtue Ethics: Supplement to the Rule of Law in Taxation” in *Tax law in times of disruption and recovery*, Oxford, Hart Publishing, 2025.
- BADISCO, J., “Hoe ethiek de fiscaliteit kan informeren: een conceptuele verkenning en een weg vooruit” in VAN DE VIJVER, A. and DE RAEDT, S. (eds.) *Liber Amicorum prof. dr. Bruno Peeters* (Herentals, Knops Publishing, 2025, 51-72.
- VAN DE VELDE, E., and BADISCO J., “MacIntyre en de notie practice toegepast op de belastingprofessional” in DUSARDUIJN, S., VAN HOUT, D., PETERS C. and STAN S. (eds.), *Gribnau Bundel*, Deventer, Wolters Kluwer, 2025, 397-407.
- BADISCO, J. and VAN DE VELDE, E., “Fiscaliteit en deugdeethiek: de ombuds- en fiscale bemiddelingsdienst als facilitator?” in PEETERS, B., POPELIER, P., RIVIÈRE, I. and VAN DE VIJVER, A. (eds.), *Gelaagd fiscaal besturen*, Herentals, Knops Publishing, 2024, 21-46.
- BADISCO, J., WILLEKENS, K., VAN DE VELDE, E., LANCKSWEERDT, E., BAELE, D. and WEEKERS, B., “Leerstoel ethische fiscaliteit: een ruimer perspectief dan enkel rechtvaardigheid” *Algemeen Fiscaal Tijdschrift (AFT)* 2023, ed. 2, 12-25.
- LEMMENS, W. and BADISCO, J., “Taxation and ethics: an impossible marriage?” in PEETERS, B., GRIBNAU, H. and BADISCO, J. (eds.) *Building trust in taxation*, Cambridge, Intersentia, 2017, 119-136.

Selected presentations at conferences and invited talks

Academic conferences:

- 7-9 July 2025, *Cambridge University, UK*. Tax policy conference. Abstract title: “Legal Expertise in Tax Policy: Can we Build a Just Tax System Without Ethics?”
- 28-29 November 2024, *Utrecht University, Netherlands*. Ius Commune conference. Abstract title “From Nature to Law: Is Ascribing ‘Natural Law’ to Classical Greek Philosophy an Anachronism?”
- 9-11 September 2024, *Cardiff University, UK*. Tax Research Network Conference. Abstract title: “Does the societal role of tax professional inhibit genuine moral agency? A philosophical exploration”
- 8-9 July 2024, *Cambridge University, UK*. Tax history conference. Abstract title: “Taxation without tax law: Exploring Taxation in Classical Athens Through the Lens of Aristotle”
- 30-31 May 2024, *Hasselt University, Belgium*. Ethics and taxation Conference. Abstract title: “Virtue in Taxation: Ombudsman and tax mediation service as facilitators of ethics in taxation”
- 3-4 July 2023, *Cambridge University, UK*. Tax policy conference. Abstract title: “Virtue in taxation”

Invited talks:

- *19 December 2024, Antwerp.* Studiedag Bijzondere Belastinginspectie (BBI). Title of talk: “Ethiek en deugdelijkheid in de fiscaliteit”
- *12 March 2024, Brussels.* Benelux Colloquium: Bridging the VAT compliance gap - Concrete measures. Title of talk: “Ethics and Taxation”
- *4 December 2023, Antwerp.* Antwerp Tax Academy: filosofen over belastingen. Title of talk: “Van vrije bijdrage tot verplichting: Aristoteles en Thomas Van Aquino”

Teaching ExperienceAs lecturer/coordinator:

- Law and ethics (Recht en ethiek) (Dutch) – Hasselt University
- Modern Philosophy (Moderne filosofie) (Dutch) – UAntwerpen
- Comparative tax law (Fiscalité comparées) (English) – Université de Lorraine
- Ethical legal practice (Ethische rechtspraktijk) (Dutch) – Hasselt University
- Ethics in taxation (Fiscale ethiek) (Dutch) – Hasselt University
- Seminar modern philosophical authors (Seminarie moderne filosofische auteurs 2) (Dutch) – UAntwerpen

As teaching assistant:

- Modern Philosophy (moderne filosofie) (Dutch) – UAntwerpen
- Ethics (for law) (ethiek) (Dutch) - UAntwerpen

Other Academic Experience

- Co-organizer of international academic conference: “Ethics and Taxation: Navigating Responsibility in the Evolving Tax Landscape” at Hasselt University, 30-31 May 2024. The focus of this conference was to facilitate a comprehensive exploration of the intricate interplay between ethics, legal frameworks, and personal responsibility within the ever-evolving landscape of taxation. Scholars from diverse disciplines, including sociology, psychology, economics, philosophy, ethics, and legal studies shared their insights.