RECHT & CRIMINOLOGIE

Prof. dr. Miguel De Jonckheere, Dean of the faculty Law and Criminology, kindly invites you to the public defence to obtain the academic degree of

## DOCTOR OF LAWS

of Ms Tatiana Duarte

which will take place on

Tuesday 8 December 2026 at 2:00 pm in Promotion room D2.01

At the VUB main campus, Pleinlaan 2 - 1050 Etterbeek.

# Corporate Compliance in the EU: The Case of the GDPR

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You are warmly invited to the reception afterwards. Please register here for the reception.

A map of the campus and directions to reach the VUB can be found here. If you are affiliated with the VUB and coming by car, please register your numberplate here in advance for easy parking access. You can then take entrance 11 and park underneath building C. If you are not affiliated with the VUB you can enter the campus without registering your numberplate by using entrance 8.

**Abstract of the PhD research**

The term 'corporate compliance' is used in legal, political, commercial and research contexts. Despite its widespread use, the role, features, and effects of corporate compliance in the EU remain understudied. I address this research gap by offering a systematic study of corporate compliance in the EU legal system, using the GDPR as a case study.

I investigate corporate compliance through a conceptual framework composed of hermeneutics, EU multilevel governance and legal hermeneutics. Each of these standpoints, respectively, illuminates a practical, institutional, or legal aspect of corporate compliance. As a practice, corporate compliance entails a specific form of observing the law, which requires legal addressees to translate abstract legal requirements into concrete instructions. In the case of companies, this translation is shaped by corporate goals, interests, incentive-structure, practices and culture, which do not necessarily align with the legal goals established by EU legal acts. From an institutional standpoint, the level of abstraction that characterises legal provisions affords a space for actors other than legal addressees to translate, implement and enforce legal requirements. From a legal perspective, regardless of the number of actors and standpoints shaping the translation, implementation and enforcement of legal requirements, corporate policies and practices must not undermine the level of protection required by law. Based on the study of EU legal acts and CJEU case law, I argue that the legal purpose of corporate compliance is to ensure the protection of public interests.

As this thesis focuses on companies, the conclusion that corporate compliance aims to protect public interests compels me to investigate the EU institutional settings that afforded private actors' participation in matters typically reserved for government. As participation is not separable from the instruments through which it is concretised, I investigate the assumptions, methodologies and mindsets underlying EU law and policymaking instruments and establish an analogy between them and those used in corporate compliance.

Following the study of the EU institutional settings and instruments that enable private actors to participate in law and policymaking, I turn to corporate compliance in the context of the GDPR. The analysis covers several governance levels and actors relevant for GDPR compliance: the international arena, the EU, data controllers and industry (software developers). In the international arena, I examine the emergence of an international consensus on the principles that should govern the processing of personal information. In the EU, I focus on how the responsibilities for the implementation of the data processing principles were distributed among the EU, Member States and data controllers. In particular, I examine the responsibilities Directive 95/46 and the GDPR assign to data controllers and their impact on corporate compliance. Against this background, I investigate the instruments through which data controllers justify, explain, document and implement their data processing choices under the GDPR, i.e., accountability instruments.

Finally, I examine whether the use of GDPR compliance software affords legal compliance. The inquiry focuses on how software methodologies constrain the translation of legal requirements into code, and identifies the actors who develop and implement GDPR compliance software.