

Dear colleagues, dear friends

In my capacity of chair of the EATLP, please let me welcome you to the 25th congress of the EATLP in Luxembourg. Thanks for your efforts to join us now. Here, as guests of the University of Luxembourg we will enjoy the outcome of the hard work of both the academic committee's team led by Daniel Gutmann professor Paris Panthéon Sorbonne, and the organizational team, led by Werner Haslehner, ATOZ chair of European and International tax law, University of Luxembourg.

It is my privilege to speak first to you today, and I will address three topics: NOW THE PAST (last year), and THE FUTURE:

NOW

In this room today, and during the next few days, we are starting a 2 days intense and high-level meeting on the main theme of "computation of taxable business profits, book-tax conformity and other issues". I am very proud that we will first start this conference with a key note speech of Tamara Peresin, judge at the General Court, on "The EU General Court and its Competence in the Field of Tax Law in the Light of the Proposed Transfer of Jurisdiction". This speech will give us the opportunity to reflect on critical structural changes, which may have quite important consequences for VAT cases involving matters of EU general principles, for instance. Do not miss the other highlight of the conference, Bertil Wiman's distinguished lecture "25 years of EATLP" in honor of our former chairman, Adolfo Martin Jiménez, on Saturday morning,

THE PAST (yesterday)

This year's congress ends the period which follows my first year in charge of the association presidency, a year rich in important events and projects. I have inherited from Adolfo and his predecessors an association in good shape, with a very stable financial situation, well established routines, and, last but most certainly not least, an extremely well-functioning secretariat, and an outstanding level of scientific publications. This is thanks to Adolfo and his predecessors, who have opened gates which are easy for me to go through now.

Among the work we have carried out at the Executive Board's level, we have for instance initiated an institutional cooperation with other associations. Together with the IFA/EU we organized a joint seminar on 25 March 2025 in BXLs on the minimum corporate tax directive, under the very efficient and dynamic help of Daniel Gutmann. We have taken steps closer to the International Judges Association and invited judges to come and take part to our scientific programme. We have also offered a post-doc scholarship to a Ukrainian colleague who, despite the distress of the situation, was able to produce scholarly results, on which we will provide follow up at the next congress.

In this warming up period, I have also been able to understand what our association stands for in terms of both scholarly excellence and human values, as ground features of the academic profession, which I want to work with in the future

THE FUTURE

My ambition for this mandate, which you have honored me into, is to adapt the 25-year's achievement of our predecessor peers, into an inclusive, open and tolerant

forum for academic exchanges. My intention is to set the agenda for the next coming years based on some important, universal values, because it is about our future, the younger generation. Inclusiveness starts with transparency and openness. To that extent, please remember that there is a possibility for anyone who is interested to apply for membership in the academic board. Therefore, it is important for all EATLP members to get access to the information on who is member of the EATLP, and I would like to remind you to allow the publication on our intranet of this information. We need your approval, as you know from a mail from Yolanda sent to you a couple of months ago.

Inclusiveness also commends equal chances for all, gender equality, academic integrity and objective freedom of speech, not to forget adopting a zero tolerance for unethical conducts. This is especially the case towards younger colleagues who have not yet reached the professorial ranks. We as professors have a special responsibility towards them. We must always keep in mind that they depend on us and may feel themselves to be in a vulnerable position. This obliges us to always reflect on our behavior towards them. I'm sure that all of us are equally concerned with promoting these values.

Right in line with this policy, I want to lift the great achievement of the Academic Board which will address next year's scientific the topic "Inequalities in Taxation" under the lead of Rita de la Feria, to be held in Antwerp, where the EATLP will be kindly hosted. This topic of equality in taxation is revisited in a totally new perspective beyond the mere formal and substantial approach of the principle.

Should you be interested by participating the working groups, please reach out to Roman Seer or any member of the academic committee.

Furthermore, in my capacity of chair of this association, I can report that I was also contacted by Grainne de Burca who carries on a project about women in academia, she and her team are interested in collecting information from various academic organizations/associations about any steps they have taken to ensure greater gender equality in their work. Therefore, we at the EATLP need to analyze and reflect on our situation, which I am sure EATLP members will be eager to help me with this task. We will probably set up a working group on that theme in the very close future.

So back from the future to today's meeting, and to our agenda. Thanks for your attention, and I wish you a fruitful and fascinating congress. But before leaving the floor to the EB's team and start officially the General Assembly, I would like to thank heartfully both our host, Werner Haslehner and his great team for this year's congress, as well as Yolanda Arbon, for her great professionalism and kind help in all matters linked to our association, as well as Pasquale Pistone, for his helpful and efficient guidance in many delicate matters.

Welcome to the 25th EATLP congress!