



## **EATLP 2026 Congress**

National and Kapodistrian  
University of Athens

3-5 June

Topic: “General  
Perspectives and  
Theories of Legal  
Interpretation in a Tax  
Law Context”

**Thursday, June 4, 2026 – Main Building Panepistimiou 30, National and Kapodistrian University**

14:00 – 21:00	<b>Congress registration</b>
15:00 – 16.00	<b>Presentations by the representatives of the working groups</b>
16:00 - 17:15	<b>General Assembly</b> (for EATLP members only)
18:00 - 19:30	<b>Welcome Addresses and Guest Lecture</b> Welcome to the Congress
19:30 - 21:00	Welcome Cocktail

## Friday, June 5, 2026 – Megaro karatza: Aiolou 82-84, Athens

### SESSION 1

#### General Perspectives and Theories of Legal Interpretation in a Tax Law Context

Time	Item	Speaker
09:00	Introduction	<b>Peter Koerver Schmidt and Henrik Skar</b> Copenhagen Business School and University of Bergen
09:10	Setting the scene: Legal theory and statutory interpretation	<b>Christine Osterloh-Konrad</b> University of Tübingen
09:30	Different ways of categorizing interpretive approaches	<b>Henrik Skar</b> University of Bergen
<b>09:45</b>	<b>Debate: Should doubt favor the taxpayer (in dubio contra fiscum)?</b>	
5 min	Introduction by Chair	<b>Chair: Daniel Gutmann</b> Sorbonne University
7.5 min	Pro	<b>Karolina Tetlak</b> Warsaw University
7.5 min	Against	<b>Valeria Mastroiacovo</b> University of Foggia
25 min	Comment from chair, plenary debate and vote	<b>Chair: Daniel Gutmann</b> Sorbonne University
10:30	Coffee Break	

### SESSION 2

#### Purposive and Systematic Interpretation as Supplement to Literal Interpretation

Time	Item	Professor / Affiliation
11:00	Setting the scene for Session 2	<b>Peter Koerver Schmidt</b> Copenhagen Business School
11:05	Historical and teleological interpretation	<b>Hugo López</b> Universidad Pública de Navarra
11:25	Systematic interpretation: the influence of other rules and the surrounding legal framework	<b>Sabine Kirchmayr-Schliesselberger</b> University of Vienna
<b>11:45</b>	<b>Debate: Should free-standing principles in tax law play an independent role in statutory interpretation?</b>	
5 min.	Introduction by Chair	<b>Werner Haslehner</b> University of Luxembourg
7.5 min.	In favor	<b>Mihaela Tofan</b> Alexandru Ioan Cuza University

7.5 min.	Against	Pending confirmation from professor/speaker
25 min.	Comment from chair, plenary debate and vote	<b>Werner Haslehner</b> University of Luxembourg
12:30	Lunch break	

**SESSION 3**  
**The Permissibility of Departing from the Wording**

Time	Item	Professor / Affiliation
13:30	Setting the scene for Session 3	<b>Henrik Skar</b> University of Bergen
13:35	What is meant by the wording and its scope? What constitutes a departure?	<b>Katerina Perrou</b> University of Athens
13:50	Particularism, Dependence and Qualified Unity: The multifaceted relations between civil and tax law	<b>Gianluigi Bizioli</b> University of Bergamo
14:05	The use of analogy in tax law	<b>Daniel Gutmann</b> Sorbonne University
<b>14:20</b>	<b>Debate: Should courts have leeway to depart from the wording?</b>	
5 min.	Introduction by Chair	<b>Chair: Michael Lang</b> Wirtschaftsuniversität Wien
7.5 min.	Against	<b>Andrés Baez Moreno</b> Universidad Carlos III
7.5 min.	In favor	<b>Tracy Kaye</b> Seton Hall University
20 min.	Comment from chair, plenary debate and vote	<b>Chair: Michael Lang</b> Wirtschaftsuniversität Wien
15:00	Coffee break	



**SESSION 4**  
**The Role of Case Law and Administrative Practice**

<b>Time</b>	<b>Item</b>	<b>Professor / Affiliation</b>
15:30	Setting the scene for Session 4	<b>Peter Koerver Schmidt</b> Copenhagen Business School
15:35	Doctrines of precedent	<b>Federica Casano</b> University of Leeds
15:50	Case law from a civil law perspective	<b>Niels Appermont</b> Hasselt University
16:05	Role of Administrative practice	<b>Katerina Pantazatou,</b> University of Luxembourg
<b>16:25</b>	<b>Debate: Should administrative practice be given independent weight in the interpretation of tax legislation?</b>	
5 min.	Introduction by Chair	<b>Chair: Johanna Hey</b> University of Cologne
7 1/2 min.	In favor	<b>Juha Lindgren</b> University of Vaasa
7 1/2 min.	Against	Pending confirmation from professor/speaker
25 min.	Comment from chair, plenary debate and vote	<b>Chair: Johanna Hey</b> University of Cologne
17:10	Reflections and take-aways from the day's sessions	<b>Werner Haslehner</b> University of Luxembourg
17:30	Conference Photo	

**20:00 – 23:00 Conference Dinner: Restaurant TBA**



**Saturday, June 6, 2026 – Amphitheater at Main Building,  
Panepistimiou 30, Athens**

10:00 - 10:30  
10:30 – 10:45

**Coffee**

Introduction and conferral of the EDTTA -  
Chairman of the EATLP Academic Committee

10:45 - 11:30

**Presentation by the EDTTA winner**

11:30 – 11:45

**Presentation 2027 Congress Lyon**

11:45 - 12:15

*Coffee break*

12:15 - 13:45

**Academic topic: “The situation of Tax Law as a subject at  
universities and teaching tax law”**



**Additional programme for the members of the EATLP Academic Committee**

**Location: @Faculty Club "Kostis Palamas", Akadimias 48, Athens.**

**4 June 2026**

13:00-14:30 Academic Committee opening meeting

**6 June 2026**

14:30-15:30 Academic Committee closing meeting (incl. lunch)

**Additional programme for the Executive Board**

**Location: TBA**

**4 June 2026**

10:00 – 11:00 Meeting Chairwoman, Treasurer and Secretary General with Organizing Committee 2027

12:00 – 13:30 Executive Board opening meeting (incl. lunch)