EATLP 2026 Congress

National and Kapodistrian University of Athens

4-6 June

Topic: *"Interpretation of Tax Legislation"*

Thursday, June 4, 2026 – "Propylaea", Panepistimiou 30, National and Kapodistrian University of Athens

14:00 – 21:00	**Congress registration** Lobby-Drakopoulos Amphitheater
15:00 – 16.00	**Presentations by the representatives of the working groups** Drakopoulos Amphitheater
16:00 - 17:15	**General Assembly** (for EATLP members only) Drakopoulos Amphitheater
18:00 - 19:30	**Welcome Addresses and Guest Lecture** Great Hall **Introduction by the Hosts** **Welcome addresses** **Prof. Sophia Papaioannou**, Vice-Rector for Academic Affairs, International Relations and Extroversion @NKUA **Prof. Konstantinos Christodoulou**, Dean of the Law School @NKUA **Keynote speech:** "And if Thucydides were to take up his pen once more?" **Theodore Fortsakis**, Professor Emeritus, Member of the EATLP Academic Committee, f. Dean of the Athens Law School, f. Rector of the National and Kapodistrian University of Athens, f. Member of the Greek Parliament, Member of the European Academy of Sciences and Arts, Corresp. Member of the Academy of Moral and Political Sciences (Institut de France)
19:30 - 21:00	**Welcome Cocktail** Garden – Drakopoulos Amphitheater

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	**Peter Koerver Schmidt and Henrik Skar** Copenhagen Business School and University of Bergen
09:10	Setting the scene: Legal theory and statutory interpretation	**Christine Osterloh-Konrad** University of Tübingen
09:30	Different ways of categorizing interpretive approaches	**Henrik Skar** University of Bergen
09:45	**Debate: Should doubt favor the taxpayer (in dubio contra fiscum)?**	
5 min	Introduction by Chair	**Chair: Daniel Gutmann** Sorbonne University
7.5 min	Pro	**Karolina Tetłak** Warsaw University
7.5 min	Against	**Valeria Mastroiacovo** University of Foggia
25 min	Comment from chair, plenary debate and vote	**Chair: Daniel Gutmann** 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	**Peter Koerver Schmidt** Copenhagen Business School
11:05	Historical and teleological interpretation	**Hugo López** Universidad Pública de Navarra
11:25	Systematic interpretation: the influence of other rules and the surrounding legal framework	**Sabine Kirchmayr-Schliesselberger** University of Vienna
11:45	**Debate: Should free-standing principles in tax law play an independent role in statutory interpretation?**	
5 min.	Introduction by Chair	**Werner Haslehner** University of Luxembourg
7.5 min.	In favor	**Mihaela Tofan** Alexandru Ioan Cuza University

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

SESSION 4
The Role of Case Law and Administrative Practice

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

20:00 – 23.00 Conference Dinner

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LYCAVITTOU

Saturday, June 6, 2026 – "Propylaea", Panepistimiou 30, National and Kapodistrian University of Athens

10:00 - 10:30	Welcome Coffee Lobby – Drakopoulos Amphitheater
10:30 – 10:45	**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* Lobby – Drakopoulos Amphitheater
12:15 - 13:45	**Academic topic: "The situation of Tax Law as a subject at universities and teaching tax law"** Part 1 Introduction with an overview where tax lax is been taught in the 11 states which have been compared **Roman Seer, Ruhr-University Bochum/Germany** The educational level of tax law **Ziemowit Kukulski, University of Lodz/Poland** Tax Law Teacher and the relevance of Tax Law in the educational Curricula **Diana van Hout, Tiburg University/Netherlands** Discussion *** Part 2 Tax Law teaching methodology **Moritz Scherleitner, Aalto University/Finland** Teaching Tax Law and AI **Stefan Olsson, Karlstad University/Sweden** Discussion

Additional programme for the members of the EATLP Academic Committee

Location: @"Propylaea", Drakopoulos Amphitheater (Panepistimiou 30)

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: @Faculty Club "Kostis Palamas", Akadimias 48, Athens

4 June 2026

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

11:00 – 12:30 Executive Board opening meeting (incl. lunch)

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