



EATLP 2026 Congress

National and Kapodistrian University of Athens
Law School

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: Aioulou 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 Tetlak 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



ORIZONTES
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 law 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)

SPONSORS

