Finanziato dall'Unione europea NextGenerationEU

Ministero dell'Università e della Ricerca

Italiadomani
PIANO NAZIONALE DI RIPRESA E RESILIENZA

DISES Dipartimento di Scienze Economiche e Statistiche

19th GREIT Conference
The Common Constitutional Tradition of the European Union and Its Impact on Tax Law

23-24 April 2025

University of Salerno - Campus Fisciano

GREIT

Day 1 - 23 April 2025

9.00-9.15
Welcome speeches
Pasquale Pistone, University of Salerno
Sergio Destefanis, University of Salerno, Head of DISES

9.15-10.50
Session 1*: *EU and Constitutional Law
Chair: Ana Paula Dourado, University of Lisbon

9.15-9.20
Introduction
Ana Paula Dourado
University of Lisbon

9.20-9.40
Fundamental taxpayers' rights in the EU at the Crossroads between Common Constitutional Tradition and ECHR Minimum Standards
Peter Wattel
University of Amsterdam

9.40-9.50
Discussant 1: **Georges Cavalier**
Université Jean Moulin Lyon 3

9.50-10.10
The limits to national tax sovereignty in the European Union
Sam J. van der Vlugt
IBFD - Erasmus University of Rotterdam

10.10-10.20
Discussant 2: **Viktorija Pisačić**
University of Rijeka and University of Salerno

10.20-10.40
The Rule of Law: a Common Principle with Different Manifestations
Stephen Daly
King's College University of London

10.40-10.50
Discussant 3: **Maria Cecilia Fregni**
University of Modena-Reggio Emilia

10.50-11.20: *Coffee Break*

11.20-12.55
Session 2*: *Procedures (Courts)
Chair: Fabrizio Amatucci, University of Napoli Federico II

11.20-11.25
Introduction
Fabrizio Amatucci
University of Napoli Federico II

11.25-11.45
The EU Charter of Fundamental Rights, its Declaratory Nature and Relations with the General Principles of EU law in the CJEU Judicial Practice
Caroline Heber
University of Vienna

11:45 - 11:55
Discussant 4: **Stefano Maria Ronco**
University of Turin

11.55-12.15
The limits to res judicata and their application to tax matters
Alberto Comelli
University of Parma

2.15-12.25
Discussant 5: **Nataša Žunić Kovačević**
University of Rijeka

12.25-12.45
Fact and law finding in judicial procedures involving constitutional and EU law in tax matters
Richard Lyal
Former EU Commission Head of Unit

12.45-12.55
Discussant 6: **Antonio Perrone**
University of Palermo

12.55-13.00: *Group Picture*

13.00-14.00: *Lunch*

14.00-15.35
Session 3: The Challenges of Global Tax Governance for EU and Constitutional Law
Chair: Cécile Brokelind, University of Lund

14.00-14.05
Introduction
Cécile Brokelind
University of Lund

14.05-14.25
National Constitutions and EU primary law limits in the case of the implementation of the ATAD Directive
Werner Haslehner
University of Luxembourg

14.25-14.35
Discussant 7: **Mario Tenore**
Studio Pirola

14.35-14.55
National Constitutions and EU primary law limits in the case of the implementation of the DAC Directive
Alessia Tomo
University of Salerno

14.55-15.05
Discussant 8: **Paolo de' Capitani**
Studio Uckmar

15.05-15:25
National Constitutions and EU primary law limits in the case of the implementation of the Pillar 2 Directive
Sigrid Hemels
Erasmus University Rotterdam

15:25 - 15:35
Discussant 9: **Federico Bertocchi**
University of Genoa

15.35-15.50: *Open debate*

15.50-16.00: *Wrap-up Day One*
Pasquale Pistone

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Day 2 - 24 April 2025

International Assessment of Selected Findings of the Italian National Research Project on the Common Constitutional Tradition

9.00-10.30
***Session 4*: Fundamental Principles and Other Principles Applicable to Tax Law**
Chair: Marta Villar Ezcurra, University San Pablo CEU

9.00-9.10
Introduction
Marta Villar Ezcurra
University San Pablo CEU Madrid

9.10-9.25
Overview of the paper "Los principios fundamentales del Derecho Tributario y su evolución en el mundo globalizado"
José-Andrés Rozas Valdés
University of Barcelona

9.25-9.40
The Three Fundamental Principles applicable to Tax Law and Their Corollaries: Rule of Law, Equality and Human Rights
Robert Attard
Univesity of Malta

9.40-9.55
The Other Constitutional Principles applicable to Tax Law and their Comparison with EU Principles
Stjepan Gadžo
University of Rijeka

9.55-10.10
The Constitutional and EU Law Principles as implemented by the Laws of Principles
Bruno Peeters
University of Antwerp

10.10-10.30: ***Open Debate***

10.30-11.00: ***Coffee Break***

11.00-12.30
***Session 5*: The Europeanisation of Tax Law and the Reform of the Italian Tax System**
Chair: Gianluigi Bizioli, University of Bergamo

11.00-11.10
Introduction
Gianluigi Bizioli
University of Bergamo

11.10-11.25
Overview of the paper "L'europeizzazione del diritto tributario e la riforma fiscale italiana: dall'adattamento all'adeguamento al diritto europeo"
Ana Paula Dourado
University of Lisbon

11.25-11.40
Adjustment and Implementation: the Relations between National and EU Law
Paolo Arginelli
Catholic Univesity of Milan

11.40-11.55
The Relations of Bills of Rights with the Constitutional, EU and ECHR principles
Giovanna Tieghi
University of Padova

11.55-12.10
The Overimplementation of EU law and Implications for the Legal Principles applicable to Tax Law
Filip Debelva
University KU Leuven

12.10-12.30: ***Open Debate***

12.30-13.00
Final Wrap-Up and Conclusions
Pasquale Pistone
University of Salerno

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This Conference is organised in the framework of the Italian collaborative research project of national interest - PRIN 2022 2022P23BRW namely: "The Common Constitutional Traditions of the European Union and their Impact on the Process of Europeanisation of Tax Law" CUP: D53D23007390006.

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Participation is free of charge, but registration is required via this link (for NON speakers only): Registration form
For any further information, please contact Dr. Alessia Tomo: atomo@unisa.it
Planning Committee: Prof. Pasquale Pistone, Prof. Menita Giusy De Flora, Dr. Alessia Tomo