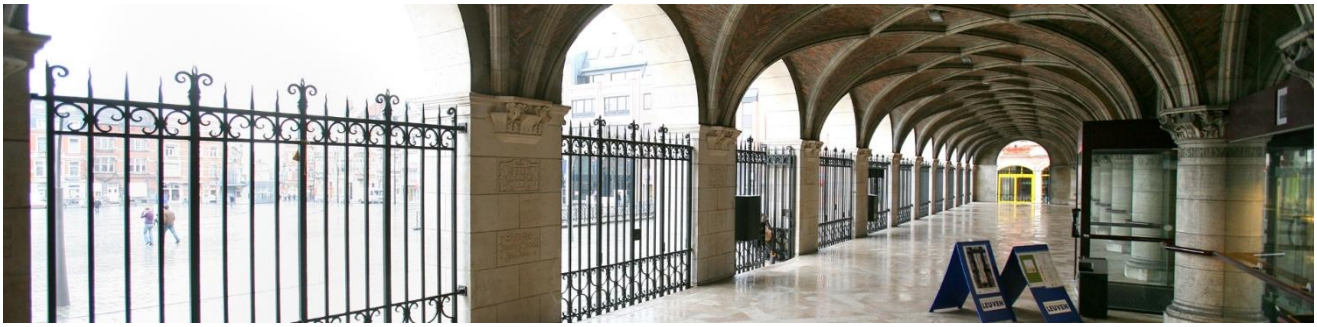
20th GREIT Conference

4-5 May 2026, Leuven, Belgium







The Principle of Tax Legality and the Sources of EU Tax Law

Monday, 4 May 2026

Welcome & Opening of the 20th GREIT Conference
09:00 – 09:30

Panel 1 – The National Principle of Tax Legality: Sources, Scope and Flexibility
Part 1: 09:30 – 11:00
Chair: Pasquale Pistone, IBFD - University of Salerno – WU Wien

1. The right to property as a gateway to the principle of tax legality
Filip Debelva, KU Leuven, Deloitte Legal - Lawyers

2. Legality, legitimacy and the rule of law
Irma Mosquera Valderrama, University of Leiden

3. Essential elements of taxation: are they universally defined?
Richard Lyal, Former Director (Budget and Taxation), European Commission Legal Service

Coffee Break: 11:00 – 11:15

Part 2: 11:15 – 12:30

4. Individual decisions in a legality-based system: rulings, APAs and adjustments of the tax base
Elly Van de Velde, Councillor of State - UHasselt

5. Tax legality and state aid
Sam van der Vlugt, IBFD - Erasmus University Rotterdam

Lunch Break
12:30 – 13:30

Panel 2 - Foundations of EU(-inspired) tax legality
Part 1: 13:30 – 15:00
Chair: Filip Debelva, KU Leuven, Deloitte Legal - Lawyers

6. Is There an international and EU Tax Legality Principle? Mapping the Foundations
Jan Wouters, KU Leuven

7. Criminal law vs. tax legality: converging standards?
Edoardo Traversa, UCLouvain

8. National identity and the primacy of EU law in the dialogue between the national and supranational Courts
Pasquale Pistone, IBFD - University of Salerno – WU Wien

Coffee Break: 15:00 – 15:15

Part 2: 15:15 – 16:15

9. The validity of EU Tax Directives
Anne Mieke Vandekerkhove, KU Leuven

10. EU anti-avoidance measures in the light of the principle of legality
Axel Cordewener, KU Leuven – Flick Gocke Schaumburg

Reflections on the interaction between the national and European principle of tax legality
16:15 – 16:45

Tuesday, 5 May 2026

Panel 3 - Application in practice and comparative perspectives

09:00 – 11:45
Chair: Ana Paula Dourado, University of Lisbon

11. Decision-making, legal bases and "bypassing" unanimity in taxation
Ana Paula Dourado, University of Lisbon

12. References to dynamic international standards: drafting techniques in the light of tax legality
Sigrid Hemels, Erasmus University Rotterdam – Lund University

13. The rule of law in relation to third countries
Julian Ghosh, King's College London – One Essex Court

14. Tax legality: derived and counterbalancing principles in case law
Glynn Cooreman, KU Leuven

Reflections on the conference and closure
11:45 – 12:15

Practicalities

Dates
Monday 4 May 2026 until Tuesday 5 May 2026

Venue
91.56 (aula Zeger Van Hee), College De Valk, Tiensestraat 41 , 3000 Leuven

Rates
Standard rate: 450 €
Preferential rate for academic participant: 150 €

Registration
Registration is possible using this link.
Participants will be granted participation points by the Orde van Vlaamse Balies and ITAA.