

# 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 20<sup>th</sup> 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 Vandekerckhove, 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

A registration link will be provided soon.

Participants will be granted participation points by the Orde van Vlaamse Balies and ITAA.