**EATLP 2024 Congress**

University of Antwerp

“Taxation and Inequalities”

6 - 8 June 2024

Programme as of 3 June 2024

**Congress Venue:**

**Thursday, June 6, 2024 –**

14:00 – 18:30

15:00 – 15.40

15.40 – 16.00

**Congress registration**

**Presentations by the representatives of the working groups**

*Coffee Break*

16:00 - 17:15

**General Assembly** (for EATLP members only)

17:15 – 17:40

*Coffee Break*

17:40 - 18:00

**Welcome Addresses**

Cécile Brokelind, Chairwoman EATLP

1

1

8:00 - 19:00

9:00 - 21:00

**Inaugural lecture “Fairness & Transparency in Artificial Intelligence: Computer Science Insights”**

Prof. dr. Toon Calders (University of Antwerp, department of computer science, Belgium) and Prof. ir. dr. David Martens (University of Antwerp, dept. Engineering Management, Belgium)

**Get-together on campus**

1



**Friday, June 7, 2024 –**

0

0

8:00 – 12:00

8:30 – 18:00

**Congress registration**

**Doctoral Poster Program**

**Congress subject:**

**“Taxation and Inequalities”**

8:50 - 09:00

**Welcome words by the congress organiser**

**Introduction to the Congress Subject**

Roman Seer, Chairman EATLP Academic Committee

(Ruhr University Bochum, Germany)

**General Remarks: The General Report as a guide through the**

**Congress**

General Reporter, Rita de la Feria (University of Leeds, United Kingdom)

**Session 1 – Taxation and Inequalities: Constitutional Underpinnings**

**Chair:** Joachim Englisch (University of Muenster, Germany)

0

9:00 – 09:15

**Non-Discrimination and the Intersectionality of Inequality**

Ilias Trispiotis (University of Leeds, United Kingdom)

0

9:15 - 09:30

**Constitutional Mandates on Taxation and Inequality**

Jānis Neimanis (Latvia Constitutional Court, Latvia)

9:30 - 09:45

9:45 - 10:00

**Ability-to-Pay and Other Key Constitutional Principles**

Elly Van de Velde (University of Hasselt, Belgium)

**Hyper-Constitutionalisation of Taxation**

2

Vanessa Rahal Canado (Insper, Sao Paulo, Brazil)



10:00 - 10:30

10:30 - 11:00

**Discussion**

*Coffee break*

**Session 2 – Tax Policy and Income Inequality**

**Chair:** Sigrid Hemels (Erasmus University Rotterdam, The Netherlands)

11:00 - 11:15

**Taxation and Income Inequality**

Dan Shaviro (NYU, USA)

11:15 - 11:30

**Inheritance Taxes and Income Inequality**

David Duff (University of British Columbia, Canada)

11:30 - 11:45

11:45 - 12:00

**Personal Income Taxes and Income Inequality**

Svetislav Kostic (University of Belgrade, Serbia)

**Preferential Personal Income Tax Regimes and Income Inequality**

Violeta Ruiz Almendral (Carlos III University, Madrid, Spain)

12:00 - 12:30

12:30 - 13:30

**Discussion**

*Lunch*

**Session 3 – Tax Policy and Other Inequalities**

**Chair:** Miranda Stewart (University of Melbourne, Australia)

13:30 - 13:45

**Taxation and Gender Inequality: Direct tax**

Åsa Gunnarsson (University of Umeå, Sweden)

3

13:45 - 14:00

14:00 - 14:15

14:15 - 14:30

**Family Taxation and Inequality**

Edgar Drozdowski (Adam Mickiewicz University, Poznan, Poland)

**Taxation and Gender Inequality: VAT**

Cristina Trenta (University of Linnaeus, Sweden),

**Taxation and Inter-Generational Inequality**

Peter Koerver Schmidt (Copenhagen Business School, Denmark)



14:30 - 15:00

15:00 - 15:30

**Discussion and Q&A**

*Coffee break*

**Session 4 – Tax Enforcement and Inequality**

**Chair:** Edoardo Traversa (UC Louvain, Belgium)

15:30 - 15:45

15:45 - 16:00

16:00 - 16:15

**Digital Administrative State and Inequality**

Sofia Ranchordas (University of Tilburg, The Netherlands)

**Tax Administration AI and Inequality**

Tina Ehrke-Rabel (University of Graz, Austria)

**Tax Amnesties, Tax Settlements and Inequality**

Michal Radvan (Masaryk University, Czech Republic)

16:15 - 16:30

**Tax Enforcement and Racial Inequality**

Jeremy Bearer-Friend (George Washington University, USA)

16:30 - 17:00

17:00 – 17:30

17:30

**Discussion**

Conference dinner at FMCCA

4

**Closing Remarks**

General Reporter: Rita de la Feria (University of Leeds, United Kingdom)

Congress Group Photo

19:00 – 23:00



5

**Saturday, June 8, 2024 –**

09:00 - 09:15

**Introduction**

Chairman of the EATLP Academic Committee

09:15 - 09:30

09:30 - 10:15

10:15 – 10:30

**Conferral of the EATTA Award**

**Presentation by the EATTA Awardee**

**Presentation 2025 Congress Bergen**

10:30 - 11:00

11:00 - 12:40

*Coffee break*

**Open Access Publishing and Tax Law Scholars**

ChairRoman Seer(Ruhr University Bochum, Germany)

11:00 - 11:25

What is Open Access and Implementation of general Open Access Obligations in The Netherlands

Sigrid Hemels (Erasmus University Rotterdam, The Netherlands)

Different Italian perspective and specific Open Access Obligations

Gianluigi Bizioli (University of Bergamo, Italy)

Open Access in Practice from an international perspective

Katerina Pantazatou (University of Luxembourg, Luxembourg)

Opening the access - Nordic and especially Finnish experiences

Juha Lindgren (University of Vaasa, Finland)

Open access from a tax publisher perspective

Wieneke Brandt (IBFD Representative, Amsterdam)

*Coffee break*

11:25 – 11.35

11:35 – 11:45

11:45 – 11:55

11:55 – 12:10

12:10 – 12:40

**Discussion**

12:40 – 13:00

**Wrap-up and conclusion**

Chairman of the EATLP Academic Committee



6

**Additional programme for the members of the EATLP Academic Committee**

**Location:**

**6 June 2024**

13:00-15:00 Academic Committee opening meeting

(Hof van Liere, Prentenkabinet, Prinsstraat 13b, 2000 Antwerp)

**8 June 2024**

13:15-15:00 Academic Committee closing meeting (incl. lunch)

(Lessiuszaal, Grote Kauwenberg 2, 2000 Antwerp)

**Location:**

Meeting Chairwoman, Treasurer and Secretary General with Organizing Committee 2025

(Hof van Liere, P. Gilliszaal, Prinsstraat 13b, 2000 Antwerp)

Executive Board opening meeting (incl. lunch)

(Hof van Liere, P. Gilliszaal, Prinsstraat 13b, 2000 Antwerp)

**6 June 2024**

11:00 – 11:30

11:30 – 13:00

**Additional programme for the Executive Board**

