

# 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



## Day 1 - 23 April 2025

- 9.00-9.15**  
*Welcome speeches*  
Sergio Destefanis, University of Salerno, Head of DISES  
Pasquale Pistone, University of Salerno
- 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 Naples Federico II
- 11.20-11.25**  
*Introduction*  
**Fabrizio Amatucci**  
University of Naples 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
- 12.15-12.25**  
*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**

University 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 University of Milan

**11.40-11.55**

**The Relations of Bills of Rights with the Constitutional, EU and ECHR principles**

**Giovanna Tieghi**

University of Padua

**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



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.