



**ATC**  
Academic Tax  
Conference



# Ability to Pay in Tax Law

Call for Abstracts: IBFD's Academic Tax Conference



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IBFD cordially invites you to submit abstracts for the 2026 Academic Tax Conference (ATC), which will be held in Amsterdam on **May 21 and 22, 2026**.

## 1. Background

The principle of ability to pay (ATP) stands out as a cornerstone of equitable tax systems, dictating that those with greater financial capacity should bear a larger tax burden. While seemingly straightforward, its application in an increasingly complex global economy raises profound theoretical and practical challenges. Given that, the 2026 ATC will explore the multifaceted dimensions of ATP, examining its historical evolution, legal and constitutional foundations, and its implications within domestic and supranational tax frameworks. We invite submissions that critically analyze the enduring relevance of ATP in shaping tax norms and policies.

To ensure that the conference and resulting book address the topic broadly, we seek diverse submissions that cover the different subtopics listed below (see section 5). Interested scholars are encouraged to send up to two abstracts and, in addition, mention their willingness to cover any other of the subtopics (or suggest papers beyond those subtopics). Papers should not be focused on a single jurisdiction or on a limited number of jurisdictions, given that the topic is normally already comprehensively covered under such an approach.

## 2. Deadlines

Abstracts in compliance with the requirements (see section 4 below) should be submitted to [academic@ibfd.org](mailto:academic@ibfd.org) no later than **Friday, 12 September 2025**.

In a first step, abstracts will be subject to a rigorous double-blind peer review by the editors. Up to 30 abstracts will be short-listed on the basis of impact/innovation, scientific analysis, and methodology. In a second step, the short-list will be further narrowed down to around 15 papers, taking into account geographical, age and gender diversity and the need to cover all subtopics selected for the conference. To avoid overlaps or duplication of topics, the authors of selected abstracts may be invited to revise them, following the guidance provided by the editors.

If, after this procedure, there are still subtopics (see section 5) to which no abstracts have been selected, the editors may directly invite additional authors to ensure comprehensive coverage of the topic. The conference may also count with one keynote speaker for the opening of the conference, a reputed expert in the matter, which may be invited outside of this selection procedure.

In case of a perceived conflict of interest with one of the editors, please mention that in your submission and an alternative evaluation route (involving other members of the scientific committee) will be applied. The abstracts must be submitted in English and footnotes should follow Chicago footnotes style, latest edition.

The outcome of the selection will be shared with all candidates **by the second half of October 2025**.

After the assessment of the abstracts, invited authors and co-authors should confirm their participation by signing the usual copyright transfer agreement regarding the future book chapter. While in development, the papers may also be presented in other conferences and scientific events but should not be pre-published or publicly released.

Selected authors will be requested to circulate the outline of their paper **by Friday, 19 December 2025**, to make sure that there are no overlaps and that all contributions are aligned.

The deadline to submit the first full draft of the selected papers for preliminary editorial review and sharing with other session participants will be **Friday, 27 March 2026**. One or more online sessions with the selected authors may be scheduled to allow an exchange of views and avoid any overlaps in the research lines.

The conference will take place at the headquarters of IBFD in Amsterdam and remote presentation or attendance will not be possible. We aim to encourage a stronger debate and interaction between the conference participants and speakers.

The deadline for submitting the final draft of the papers, incorporating feedback and discussions from the conference, will be **Friday, 12 June 2026**. The final papers should range between 10,000 and 15,000 words.

Papers passing the peer-review by the editors will be published in a book edited by IBFD. IBFD aims to submit the conference proceedings for indexing in the Web of Science Conference Proceedings Citation Index.

Our team of editors, the scientific committee, and the publisher adhere to the highest industry standards, following the guidelines provided by the Committee on Publication Ethics (COPE) as detailed in the [IBFD Publication Ethics and Malpractice Statement](#).

### 3. Travel and accommodation (for one author per selected abstract)

If your institution of affiliation does not provide support for your travel and accommodation expenses, and you are not able to find alternative sources of funding, please do let us know in your application, indicating an estimation of the costs for which you seek financial support. Insofar as fitting in the available budget for the initiative, IBFD may support travel and accommodation costs of one presenting author per paper. Requests for financial support will have no impact on the selection process and will not affect the likelihood of a paper being accepted.

### 4. Requirements for submissions

In answering the call for Abstracts, submissions should include the following:

- One file for each abstract submission (maximum of two), containing:
  - An abstract of up to 750 words (which should emphasize the unique contribution your paper aims to bring to the existing discourse);
  - A suggested concise table of contents / paper outline;
  - A suggested bibliography may be included at the author's discretion (recommended), with up to ten entries;
  - The file must be anonymised. All author-related information, such as name and affiliation, should be included in a separate file;
- A second file including the author(s) name(s) and affiliation(s), indicating also the willingness to cover other subtopics. Please also indicate if you need a visa invitation letter.

### 5. Conference topic and subtopics

The 2026 ATC will delve into various sub-topics (red arrows) related to the ATP. The breakdown of each sub-topic (blue arrows) is illustrative; submissions can cover them partially or add different nuances. While we encourage submissions on these themes, it is also possible to propose papers on related topics.

#### 1. Historical and Theoretical Foundations:

- Philosophical and Moral Underpinnings:
  - What are the fundamental philosophical and moral justifications for ATP? How do concepts of distributive justice, fairness, and social contract theory inform its application?
  - What is the interplay between ATP and related principles such as horizontal and vertical equity?
- Historical Evolution:
  - Examine the socio-economic and political context that surrounded its emergence as a legal principle.
  - What were the first expressions of the principle as a normative concept, and what were the initial judicial decisions referring to it (explicitly or implicitly), and how did these contexts shape the principle?
  - How has its meaning evolved over time? What is its significance today, and what are the associated rules or principles?

➤ A Conceptual Refinement:

- Examine various interpretations of “ability to pay” and the challenges in its operationalization.
- Assess the metrics used to measure ability to pay, including income, wealth, and consumption.
- What are the limitations of using income as the sole indicator of ability to pay?
- How can the concept of “economic capacity” be more comprehensively defined?

**2. Legal and Constitutional Aspects:**

➤ Comparative Law:

- Conduct a comparative analysis of how ATP is enshrined or implied in different legal traditions and constitutional frameworks.
- Investigate the role of (constitutional) courts in interpreting and enforcing ATP.
- Consider explicit versus implicit adoption of the principle across different legal systems.

➤ Case Law:

- Analyze the evolution of (constitutional) case law regarding ATP, identifying notable trends and jurisprudential shifts across countries.
- Evaluate the extent to which ATP serves as a ratio decidendi or an accessory argument in judicial decisions. How has ATP been treated by (constitutional) case law over the years? Are there noticeable trends?
- Delineate the distinction between the positive dimension of ATP (as a mandate for optimization) and its negative dimension (as a basis for invalidating non-compliant tax rules).
- Explore the legal mechanisms for enforcing both dimensions of ATP.

➤ Balancing with Other (Constitutional) Values:

- Investigate the constitutional balancing of ATP with other competing values and interests, such as economic efficiency, administrative feasibility, and social policy objectives.
- Examine the constitutional balancing of ATP with other values and interests.

**3. ATP in Income Tax and Beyond:**

➤ ATP and Income Taxation:

- Discuss the notion of ATP in connection with the notion of income.
- Consider ATP in the debate between proportional and progressive taxation.
- Disentangle the implications of ATP for individual and corporate income taxation.

➤ Challenges in delineating ATP for income tax purposes

- Identify and discuss challenges, such as (a) the notion of imputed income, (b) the relationship with the principle of realization and (c) the relationship with the accounting representation of income.

➤ Exceptions and limitations:

- Explore the possibility of deviating from the ATP, e.g. in the context of simplification measures or pursuit of non-fiscal goals.

➤ ATP beyond income taxation:

- Examine the applicability of ATP to non-income taxation, including consumption taxes, real estate taxes, and wealth taxes. Examine whether ATP should be considered on a tax-by-tax basis or with respect to the totality of the outcomes of the tax system (including income and non-income taxation; including taxes and other levies).
- Consider the admissibility of regulatory taxes adopted as deviations from the ATP principle.
- Assess the efficacy of wealth taxes and other progressive tax measures in achieving ATP objectives, particularly for (ultra) high-net-worth individuals.
- Consider the limits of ATP.

#### 4. ATP in International Tax Law:

- Cross-Border Income:
  - Examine the application of ATP in allocating cross-border income and mitigating double or multiple taxation.
  - Analyze ATP and deem income rules, particularly the responsibility to pay tax in cases where the entity responsible for payment does not earn sufficient income (e.g. Pillar II rules, CFC rules, substance-over-form rules, transfer pricing adjustments).
- Income Tax Treaties:
  - Analyze whether the ATP should be reflected in income tax treaties and explore potential avenues for reform.
- European Dimension:
  - Investigate the role of ATP as a potential principle of EU law and its application in the jurisprudence of the Court of Justice of the European Union.
  - Examine the treatment of ATP in the normative framework and case law of the European Court of Human Rights and/or other international courts.
  - Examine ATP in the case law of other international adjudicators.