



ATC
Academic Tax
Conference



Call for Posters

Academic Tax Conference - Ability to Pay in Tax Law



Editors: João Nogueira / Pedro Schoueri

Scientific committee: Pasquale Pistone / João Nogueira / Craig West / Alessandro Turina / Pedro Schoueri / Ivan Lazarov / Sergio Messina / Sam van der Vlugt

Visit us at ibfd.org



Call for Posters for the third edition of IBFD's Academic Tax Conference devoted to Ability to Pay in Tax Law. IBFD cordially invites you to submit posters 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.

2. Call for Posters

Because it is a foundational principle, ATP frequently shapes the core of doctoral research across a wide range of tax topics. Therefore, we invite researchers pursuing their doctoral degree to share the interface of their research with the topic of ATP during the Poster Program of the 2026 ATC.

This call is aimed at doctoral candidates in law, economics, or related fields, whose dissertations include at least one chapter or sub-chapter addressing the ability to pay principle or a closely connected topic. It is not required that the thesis focuses exclusively or primarily on ATP. Posters may focus exclusively on the chapter or sub-chapter that deals with ATP, or cover the entire thesis while highlighting how ATP plays a role in the research.

Presenters of posters are kindly invited to participate in the overall conference and share their perspectives during the interactive discussions that will take place.

3. Requirements for submission

In answering the Call for Posters, submissions should include the following:

- > Poster prepared in A0 size (portrait), suitable for printing and on-site display (pptx and PDF formats);
- > Short description (max. 750 words) explaining your research project and its link to ATP.

4. Timeline

Posters should be submitted to academic@ibfd.org no later than **Friday, 12 December 2025**. The selection of the posters will be performed by the editors on the basis of impact/innovation, scientific analysis and connection with the topic of ability to pay. The final result will be shared with the candidates as soon as possible, but no later than mid-January 2026. Accepted candidates are required to provide final confirmation of their attendance (in person) no later than **Friday, 20 March 2026**.

5. Costs, travel and accommodation

Candidates bear all travel and accommodation expenses; no funding is available within IBFD. We encourage you to seek support from your academic institution.

