



# **IBFD Academic Tax Conference – Ability to Pay in Tax Law**

**21 - 22 May 2026**

**Intel Hotels, Amsterdam Landmark VOC-Kade 600, 1018 LG  
Amsterdam, the Netherlands**

## Day 1 – 21 May 2026

08:45 – 09:05 Opening Words

Welcome words: Pasquale Pistone (Academic Chairman of IBFD) (5 min)

Introduction by the Conference Convenors: João Nogueira and Pedro Schoueri (editors of the conference proceedings) (15 min)

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*Chair: Miranda Stewart (IBFD Visiting Global Scholar & NYU School of Law, USA)*

### 09:05 – 10:30 **Session 1: Historical and Philosophical Foundations of ATP**

- Duván Felipe Ordóñez Gloria (Independent, Colombia)  
*Philosophical Foundations of the Ability to Pay from Ancient Greece until Early Modernity*
- Karl Pauwels (University of Antwerp, Belgium)  
*Philosophical Foundations of the Ability to Pay from Early Modernity onwards*
- Ira K. Lindsay (University of Surrey, UK)  
*Six Justifications of Ability to Pay*

10:30 – 11:00 Coffee Break and dialogue with the poster program participants

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*Chair: João Félix Pinto Nogueira (IBFD Deputy Academic Chairman)*

### 11:00 – 12:20 **Session 2: Constitutional and legal foundations of ATP**

- Larisa - Cătălina Ionescu (University of Bucharest, Romania)  
*Ability to Pay and the Existential Minimum: From Equality and Property to Human Dignity*
- Ricardo André Galendi Júnior (Brazilian Institute of Tax Law (IBDT), Brazil)  
*Ability to Pay, Constitutional Interpretation and Economic Incidence*

12:20 – 13:20 Lunch break and dialogue with the poster program participants

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*Chair: Alison Futter (University of Cape Town, South Africa)*

### 13:20 – 14:40 **Session 3: Positive and negative dimensions of ATP**

- Raphael Lavez (Brazilian Institute of Tax Law (IBDT), Superior School of Engineering and Management - ESEG, Brazil)  
*The Positive and Negative Dimensions of Ability to Pay: A Constitutional Framework for Progressive Income Taxation*
- Gianluigi Bizioli (University of Bergamo, Italy)  
*The multifaceted role of the Constitutional Courts applying the ability to pay principle. A comparative analysis of DACH, Italy and Spain jurisdictions*

14:40 – 15:00 Coffee break and dialogue with the poster program participants

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*Chair: Pedro Schoueri (Senior Associate, IBFD)*

15:00 – 17:00 **Session 4: Income Tax and ATP**

- Raphael Lavez (Brazilian Institute of Tax Law (IBDT), Superior School of Engineering and Management - ESEG, Brazil)  
*An Ability to Pay Decision Framework for Income taxation: From Principle to Design*
- Petros Pantazopoulos (School of Law, Aristotle University of Thessaloniki, Greece)  
*Assessing Ability to Pay for Income Tax Purposes – Challenges Arising from the use of Presumptive Methods*
- Christina Dimitropoulou (Maastricht University, the Netherlands)  
*Ability to Pay and the Income Tax: a Normative Reconstruction of the Realization Rule*

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17:00 – 18:00 **Distinguished Lecture by the Visiting Global Scholar - Defining Ability to Pay: The relevance of the Tax Base**

- Presentation of the 2026 Visiting Global Scholar by Pasquale Pistone (Academic Chairman)
- Miranda Stewart (IBFD Visiting Global Scholar & NYU School of Law, USA)

## Day 2 – 22 May 2026

Chair: Miranda Stewart (IBFD Visiting Global Scholar & NYU School of Law, USA)

### 09:00 – 10:20 **Session 5: ATP beyond personal income taxation**

- Jean-Philippe Van West (Vrije Universiteit Brussel, Belgium), Katia Cejje (Uppsala University, Sweden), Charlotte Bruynseraede (KU Leuven, Belgium)  
*Linking Ability to Pay in EU Tax and Social Security Law*
- Alison Futter (University of Cape Town, South Africa)  
*Ability to Pay and Corporate Taxpayers*

10:20 – 10:40 Coffee Break and dialogue with the poster program participants

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Chair: Alison Futter (University of Cape Town, South Africa)

### 10:40 – 12:00 **Session 6: VAT**

- Nora Schreier (University of Graz, Austria)  
*The Applicability of Ability to Pay to VAT Law from an EU Perspective and its Implications for VAT Design*
- Yige Zu, (City University of Hong Kong School of Law, Hong Kong), Rick Krever (University of Western Australia Law School, Australia)  
*Ability to Pay and Consumers and Suppliers in the VAT*

12:00 – 13:00 Group pictures followed by Lunch break and dialogue with the poster program participants

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Chair: João Félix Pinto Nogueira (IBFD Deputy Academic Chairman)

### 13:00 – 14:20 **Session 7: ATP and the tax mix**

- Marco Gregg (University of Ferrara, Italy)  
*Ability to Pay Across Multiple Tax Bases: Rise and Fall of a Principle*
- Miranda Stewart (IBFD Visiting Global Scholar & NYU School of Law, USA)  
*Ability to Pay, the Tax Base, and Wealth in Contemporary Conditions*

14:20 – 14:40 Coffee Break and dialogue with the poster program participants

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Chair: Pedro Schoueri (Senior Associate, IBFD)

### 14:40 – 16:00 **Session 8: International aspects**

- Almut Breuer (Maastricht University, the Netherlands)  
*A general EU principle of ability to pay: does it already exist and what is there to gain from it?*
- Thomas Sendke (University of Cologne, Germany)  
*The legal basis for Ability to Pay in EU Tax Law*
- Florian Haase (IU International University, RÖDL, Germany)  
*ATP, Double Tax Treaties, and Taxation on a Gross Basis: What is Implicitly Present in the OECD-MC and What Should Explicitly be Included?*

16:00 – 16:30 Concluding remarks by the editors



## Ability to Pay in Tax Law

16:30 – 16:45 **ATC 2024-2025 Book Launch - Taxing Corporates: 2025 and Beyond**

- Craig West (Principal Associate, IBFD), Sergio Messina (Associate, IBFD)