



ATC
Academic Tax
Conference



Legal Certainty and Taxation

Call for Abstracts: IBFD's Academic Tax Conference



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IBFD cordially invites you to submit abstracts for the 2027 Academic Tax Conference (ATC), which will be held in Amsterdam on **13 and 14 May 2027**.

1. Background

The concept of “legal certainty” is featured in most legal systems and carries several complex ramifications in relation to taxation, raising profound theoretical and practical challenges. The 2027 ATC will explore the multifaceted dimensions of legal certainty in taxation with specific regard to the development of the concept within domestic legal frameworks: the focus will thus be on the domestic perspective, although not relying exclusively on the experience a single jurisdiction. Therefore, papers adopting the lens of a comparative analysis would be welcome. Against the background of such a perspective, insights deriving from international human rights law and supranational law (including case law), such as, for instance, EU Law, would also be welcome. However, papers exclusively addressing the EU (or other supranational law) dimension as well as the international and cross-border dimension in a self-contained way would be out of the scope of this call for abstracts. We envisage to convene a follow-up event specifically devoted to tax certainty and cross-border tax issues.

In light of the foregoing, we invite submissions that critically revisit legal certainty, exploring its foundations, limitations and evolution over time, building on national experiences (informed, where relevant, by supranational law) but with a focus on the comparative legal dimension.

The conference will thus approach the topic in light of the following conceptual structure, articulated in five main thematic clusters.

In the first thematic cluster, the concept of legal certainty would be examined in light of a philosophical, historical and general legal theory analysis. This analysis will start from general theoretical issues and move to specific tax-related considerations.

Further, in the core thematic clusters (from thematic cluster 2 to cluster 4) interested scholars would be encouraged to specifically address the three main legal formants of statutes, administrative practice and case law as follows: a) legal certainty and tax legislation, thereby including tax law making; b) legal certainty and tax administration, with a focus on the interpretation and implementation of rules as reflected in administrative practice; c) legal certainty and case law.

Finally, in the fifth and last cluster, emphasis would be placed on potential pressure points and challenges ahead.

To ensure that the conference and resulting book address the topic broadly, we seek diverse submissions that cover the different possible subtopics listed below (section 5). **Interested scholars are encouraged to submit up to two abstracts** and may express their intention to address (in full or in part) any of the tentatively identified research questions (or suggest abstracts that would address different areas/questions, insofar as they fit into one of the five core thematic clusters also identified in section 5 below). Submissions by multiple authors are welcome, and interdisciplinary submissions (with tax law scholars co-authoring papers with experts from other legal disciplines, thereby including legal philosophy and legal history, and/or other social sciences) are particularly encouraged.

2. Deadlines and timeline

Abstracts in compliance with the requirements (see section 4 below) should be submitted no later than **10th September 2026**.

Abstracts will be subject to a rigorous double-blind peer review by the editors and up to a total of 16 abstracts will be selected, also taking into account the need to cover the envisaged thematic clusters and areas of analysis (as identified in section 5).

In case of a perceived conflict of interest with one of the editors, this must be flagged 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 bibliography should follow the Chicago Manual of Style, 18th edition. For the final papers, the Chicago Manual of Style, 18th edition (footnotes style) shall be adopted.



The outcome of the selection will be shared with each candidate by **9th October 2026** at the latest.

After the assessment of the abstracts, selected Authors and Co-authors should confirm their participation.

Selected Authors will be requested to circulate the outline of their paper by **16th November 2026**, 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 **1st March 2027**. Before and after the delivery of the draft, one or more online sessions with the selected Authors will be scheduled to allow for further coordination and exchange of views: Authors will be expected to participate in such meetings. Authors will then be required to deliver a revised **pre-conference draft of their paper by 30th April 2027** for circulation across the conference speakers and volume editors.

The conference will take place in Amsterdam, and remote presentation or attendance will not be possible. We aim to encourage stronger debate and interaction among conference participants and speakers.

The deadline for submitting the final draft of the papers, incorporating feedback and discussions from the conference, will be **31st May 2027**. The final papers should range **between 10,000 and 15,000 words, including footnotes**.

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](#) as well as the [IBFD Policy on the Use of Artificial Intelligence on Content Creation](#).

Selected Authors (and Co-authors) will be required to accept IBFD Editorial Policies and to sign a copyright transfer agreement for 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 and would be subject to all IBFD Editorial Policies, especially the self-archiving policy.

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

Only 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 and submission form

In answering the call for Abstracts, **applications should be submitted through the following [dedicated link](#)**. Submitting Authors will be requested to provide their contact details and flag certain information that will help us to streamline the process (such as the inclusion of the planned paper in one of the envisaged thematic clusters, willingness to reframe the abstract in order to better align with the envisaged thematic clusters; signalling any potential conflict of interest; request for visa invitation letters and for financial support, where applicable). Authors will also be requested to upload one file for each abstract submission (up to a maximum of two submissions), containing:

- An abstract of up to 750 words: the abstract should include the working title of the proposed paper and an indication of the thematic cluster and area of analysis in which the paper would fit (e.g., "1.a", see the section below for the list of thematic



clusters/areas of analysis). The abstract should also emphasize the unique contribution your paper aims to bring to the existing discourse.

- > A suggested concise table of contents;
- > 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 provided by completing the relevant fields in the submission form.**

Should you have any questions, please direct them to academic@ibfd.org.

5. Core thematic clusters, areas of analysis and possible research questions (subtopics)

The 2027 ATC will address the precept of legal certainty in tax matters in light of **five core thematic clusters (identified below by Arabic numerals)**. Each thematic cluster is further divided into sub-clusters which represent different **areas of analysis (identified below by letters)**. For each envisaged area of analysis, a tentative list of **possible research questions (identified below by Roman numerals)**, not meant to be exhaustive, has been set forth. The suggested areas of analysis may provide guidance on the definition of the title and the scope of the papers, while the tentative research questions can be regarded as prompts to facilitate the elaboration of the outline/table of contents to be submitted. While the breakdown below is meant to be purely illustrative, applicants are expected to specify in their application how their proposed contribution would fit within one of the five thematic clusters and areas of analysis. It should be noted that there are no limitations as to the taxes that may be covered in the proposed contributions. Contributions addressing or contrasting experiences across more than one tax, such as inter alia income taxes, capital taxes or consumption taxes would be welcome. Contributions may address substantive as well as procedural matters.

1. Reconstructing legal certainty: Philosophical foundations, constitutional expressions and historical trajectories of legal certainty in tax matters

(This opening thematic cluster situates legal certainty within its broader philosophical and historical context. It explores why legal certainty has long been regarded as a foundational requirement of law, and why this requirement acquires particular significance in the field of taxation. Attention is given to the relationship between legal certainty, the Rule of Law and the legitimacy of public power, as well as to the historical evolution of certainty in tax matters. We encourage pluralism of views and methodologies: co-authored papers by scholars of different disciplines are particularly welcome for the purposes of this thematic cluster. Furthermore, this cluster examines the ways in which constitutions and constitutional principles shape the requirements for tax legislation in connection with legal certainty, including through the protection of fundamental rights and in light of principles that may typically be constitutionally sanctioned such as legality, non-retroactivity and the protection of legitimate expectations).

a. Philosophical and general legal theory foundations

- i. Conceptualizing the fundamental philosophical and moral justifications for legal certainty.
- ii. Tracing a genealogy of legal certainty in legal thought: Addressing milestones in the development of the concept.
- iii. Analyzing legal certainty and its constituting elements in connection with the function of law, including inter alia knowability, reliability, calculability, and beyond.
- iv. Examining the special considerations that may apply to tax matters with regard to the above examined theoretical foundations. How can different theoretical perspectives provide a conceptual background for delineating the role of legal certainty in connection with taxation?

b. Historical trajectories

- i. Exploring the origins and the first expressions of the principle of legal certainty as a normative requirement and its evolution over time.
- ii. Mapping the socio-economic and political context that surrounded its emergence as a legal precept.
- iii. Examining the special considerations that may apply to tax matters with regard to the above examined historical trajectories.

c. *From theoretical foundations to norms*

- i. Reconstructing the relations between the Rule of Law and legal certainty: How does the Rule of Law and its constitutive elements (such as, inter alia, fairness, transparency, and foreseeability) interact with each other and inform legal certainty? *(Note: Ideally the analysis may start from the legal system as a whole and then identify what are the special considerations that may apply to tax matters).*
- ii. Mapping the interplay between legal certainty and other general principles of law that may be relevant to its fulfilment (or presuppose it), with a focus on the principles of i) legality; ii) non-retroactivity iii) protection of legitimate expectations. *(Note: Ideally the analysis may start from the legal system as a whole and then identify what are the special considerations that may apply to tax matters).*
- iii. Revisiting the constitutional foundations of legal certainty in tax matters: What is the role that constitutions and constitutional norms play in legal certainty? Are there special considerations that may apply to tax matters, especially with regard to goals such as, inter alia, the determinacy, foreseeability, and stability of tax legislation?
- iv. Conceptualizing the interplay of legal certainty in tax matters with fundamental rights (such as, inter alia, the right to good administration, the right to privacy and confidentiality). How do principles translate into actionable rights?
- v. Conceptualizing the interplay and balance between principles and rules with regard to tax legislation against the backdrop of the Rule of Law requirements. How can reliance on principles versus reliance on rules affect legal certainty in tax matters? How does belonging to different legal traditions (in particular Common and Civil Law systems) shape such an interplay?

2. Legal certainty and tax legislation (legal certainty as a boundary for the tax legislator)

(From this thematic cluster onwards, the analysis will be primarily legal in perspective and will focus on taxation in terms of subject matter. Papers in this and in the following clusters will deal directly with applicable positive law frameworks through a comparative legal lens or, in any case, exploring domestic experiences insofar they may display equal or similar application to other jurisdictions or be of clear relevance to an international audience. In terms of content, this thematic cluster focuses on legal certainty as a substantive and procedural constraint on the exercise of legislative power in taxation. It examines how the demands for clarity, coherence, stability and foreseeability limit the design, structure, and temporal application of tax legislation. Issues addressed include the quality of tax norm production, the treatment of legislative change, and the relationship between policy flexibility and legal stability).

a. *The principle of legality and tax legislation: A principle under crisis?*

- i. Conducting an analysis of how the principle of legality is enshrined or implied in different systems and legal traditions with specific regard to tax law making, highlighting in particular contemporary challenges.
- ii. Examining the role of parliamentary legitimacy as a pre-condition to the legality of tax legislation. Issues of separation of powers in connection with tax law making may in particular be considered.
- iii. Legality and transparency in tax law making: How does the principle of transparency apply to legal drafting with specific regard to tax law making? What is the role of public consultations in this context? To what extent is access to preparatory works and other relevant supplementary materials for interpretation purposes made publicly available?
- iv. Addressing the theoretical and practical interrelations between legality and the knowability of tax legislation. What are the possible approaches to the issue, considering that some systems strive for a "systematic compilation", while other systems do not specifically address such goals?
- v. Tax simplification and tax law drafting: How to strike a balance between the quest for "tax simplification" on the one hand and stability and foreseeability of tax legislation on the other hand?

b. *Non-retroactivity and tax legislation*

- i. Conducting an analysis of how the principle of non-retroactivity is enshrined or implied in different systems and legal traditions with respect to tax law making, addressing in particular the effect of normative change and the effectiveness of tax norms in time.



- ii. Conceptualizing the distinction between (formal) retroactivity and retrospectivity (or material retroactivity)? – general theory and specific tax related considerations.
 - iii. Analyzing different types of retroactivity: actual retroactivity and de facto retroactivity – general theory and specific tax related considerations.
 - iv. Articulating key temporal articulations in the adoption of statutes: *Vacatio legis*, entry into force and effective date of statutes – general theory and specific tax related considerations.
 - v. Examining the phenomenon of “authentic interpretation statutes” (i.e., an official and authoritative interpretation of statutes provided by the same legislator) in taxation and its interplay with the prohibition of retroactivity.
- c. *The protection of legitimate expectations and tax legislation*
- i. Conducting an analysis of how the protection of legitimate expectations in taxation is enshrined or implied in different systems and legal traditions.
 - ii. Examining the phenomenon of “authentic interpretation statutes” (i.e., an official and authoritative interpretation of statutes provided by the same legislator) in taxation and its interplay with the principle of protection of legitimate expectations.
 - iii. Addressing increasing reliance on “examples” and typified transactions in tax law drafting against the backdrop of the protection of legitimate expectations.
 - iv. Addressing the balance between the protection of legitimate expectations and the flexibility required by fiscal or regulatory goals associated with tax legislation.

3. Legal Certainty and administrative practice (interpretation and application by tax administrations)

(This thematic cluster turns to the administrative dimension of legal certainty, analyzing how day to day tax administration affects the practical experience of predictability and reliability of the tax system. It considers the role of administrative practices, guidance, and interaction mechanisms in either reinforcing or eroding legal certainty for taxpayers. Attention is given both to instruments designed to provide ex ante certainty and to sources of uncertainty arising from complexity, inconsistency, or opacity in administrative action. The cluster highlights that legal certainty is not only a property of legislation alone but is critically shaped by how tax law is implemented and enforced.)

- a. *The principle of legality and tax administration*
- i. Examining the role of the principle of legality in tax administration from the perspective of the active subjects as well as from the perspective of the passive subjects: How does the principle of legality affect interpretation and application of statutes by tax administrations? Why should the taxpayer comply and what is the role of cooperative compliance programmes?
Is the distinction between “tax certainty” and “tax assurance” relevant, how can it be traced? What is the role of self-assessment against the backdrop of transparency requirements under the Rule of Law?
 - ii. Examining how legal certainty may inform the interplay between the principle of legality and fundamental rights, such as the right to be heard and procedural due process in tax administration.
 - iii. Examining how the non-negotiability of tax obligations may interact with legal certainty against the backdrop of the principle of legality.
 - iv. Exploring the above considerations in the context of taxpayer-specific administrative rulings (e.g., advance rulings).
- b. *Non-retroactivity and tax administration*
- i. Analyzing how the principle of non-retroactivity is manifested in general administrative practice in different legal traditions and constitutional frameworks with specific regard to tax matters.
 - ii. Exploring the principle of non-retroactivity and its articulations in the context of administrative circulars.
 - iii. Exploring the principle of non-retroactivity and its articulation in the context of taxpayer-specific administrative rulings (e.g., advance rulings).

c. *Legitimate expectations of taxpayers and tax administration*

- i. Analyzing how the principle of protection of legitimate expectations is manifested in general administrative practice in different legal traditions and constitutional frameworks with specific regard to tax matters.
- ii. Exploring the principle of protection of legitimate expectations in the context of administrative circulars.
What may be the impact of the increasing reliance on “examples” and “typified transactions”?
- iii. Exploring the principle of protection of legitimate expectations in the context of taxpayer-specific administrative rulings (e.g., advance rulings).

4. Legal Certainty and case law (judicial interpretation, adjudication, and beyond)

(This thematic cluster turns to the administrative dimension of legal certainty, analyzing how day to day tax administration affects the practical experience of predictability and reliability of the tax system. It considers the role of administrative practices, guidance, and interaction mechanisms in either reinforcing or eroding legal certainty for taxpayers. Attention is given both to instruments designed to provide ex ante certainty and to sources of uncertainty arising from complexity, inconsistency, or opacity in administrative action. The cluster highlights that legal certainty is not only a property of legislation alone but is critically shaped by how tax law is implemented and enforced.)

a. *The principle of legality and case law*

- i. Examining the role of the principle of legality in judicial interpretation identifying notable trends and jurisprudential shifts across countries with regard to tax matters. Inter alia, how might issues related to contra legem interpretation by courts be addressed? Which challenges may arise, in the perspective of legal certainty and legality, from the reliance on analogy and dynamic interpretation?
- ii. Examining the duty to provide reasons as a corollary to the principle of legality in judicial tax proceedings.
- iii. Examining the relevance of ensuring full accessibility of judicial decisions in tax matters against the backdrop of transparency requirements under the rule of Law? Examining its interplay with fundamental rights, such as the right to privacy and confidentiality.
- iv. Examining the role of res judicata and precedent with regard to tax matters, identifying notable trends and jurisprudential shifts across countries.

b. *The principle of non-retroactivity and case law*

- i. Analyzing the evolution of case law regarding non-retroactivity in tax matters, identifying notable trends and jurisprudential shifts across countries. To what extent has the principle of non-retroactivity served as a ratio decidendi or an accessory argument in judicial decisions? How has the principle of non-retroactivity been treated by case law over the years?
- ii. Exploring the judicial mechanisms for enforcing the principle of non-retroactivity. Are there specific considerations that apply to tax matters?

c. *The principle of legitimate expectations and case law*

- i. Examining the role of res judicata and precedent with regard to tax matters, identifying notable trends and jurisprudential shifts across countries, against the backdrop of the principle of legitimate expectations.
- ii. Exploring the role of the principle of legitimate expectations in connection with parallel judicial proceedings (simultaneous proceedings by the same taxpayer before different courts and/or simultaneous proceedings by different taxpayers before the same court in cases that involve similar factual and legal backgrounds).
- iii. Exploring the role of the principle of legitimate expectations in connection with appeals before higher tier and supranational courts in light of different standards of review.
- iv. Exploring the principle of legitimate expectations with regard to the interplay between judicial decisions and taxpayer-specific binding administrative rulings (e.g., advance rulings).

5. Legal certainty under pressure: challenges and systemic tensions

(This concluding thematic cluster addresses the resilience of legal certainty in contemporary tax systems and their future perspectives. It explores how accelerating economic change, frequent legislative reform, and increasingly complex regulatory environments challenge traditional conceptions of stability and foreseeability, dwelling on the structural tensions between legal certainty and competing values such as, inter alia, effectiveness, fiscal interests and redistributive objectives, as well as anti-abuse concerns. It also considers how tax systems might adapt their institutional and normative frameworks to preserve legal certainty without inhibiting necessary responsiveness. This thematic cluster is also meant to function as a capstone, integrating insights from earlier sessions and framing a forward-looking agenda for research.)

a. Balancing legal certainty in taxation and fiscal interest

- i. Examining the role of legal certainty as a normative concept vs certainty in revenue-raising.
- ii. Balancing legal certainty and non-negotiability of taxes in times of proliferation of assurance/dispute prevention programmes.
- iii. Examining the role of legal certainty in taxation with specific regard to regulatory taxation (i.e., when tax laws serve other policy considerations besides revenue raising).

b. Legal certainty and taxation in the era of the digitalized economy

- i. Mapping recent developments in the era of digital economy that might create tensions with the principle of legal certainty in taxation from a domestic law perspective.
- ii. Exploring the role of Artificial Intelligence and its interplay with legal certainty in tax matters.

c. Balancing legal certainty in tax matters and anti-abuse concerns

- i. Examining the effect of domestic anti-abuse rules and legislative frameworks on legal certainty, identifying notable trends and jurisprudential shifts across countries.
- ii. Identifying contemporary challenges arising from domestic anti-abuse rules and legislative frameworks on legal certainty from a policy perspective.
- iii. Examining contemporary challenges and trade-offs arising from anti-base erosion measures against the backdrop of legal certainty.