



Università  
degli Studi  
di Ferrara

Dipartimento  
di Giurisprudenza

Dottorato di ricerca  
in Diritto dell'Unione europea  
e ordinamenti nazionali

# Interpretation of Tax Legislation

Ferrara - 5 February 2026

Department of Law - Corso Ercole I D'Este, 37 - 14.00 - 18.00

## Opening

Professor Giovanni De Cristofaro, University of Ferrara, PhD Coordinator

Professor Marco Greggi, University of Ferrara

## Panel 1: Interpreting Tax Law: the Italian Perspective - 14.00 - 15.15

Chairman: Professor Dario Stevanato, University of Trieste, Chair EATLP Italian Branch

### General Foundations and Features of Legal Interpretation

Professor Valeria Mastroiacovo, University of Foggia

### Literal interpretation versus theological interpretation in Tax Law

Professor Lorenzo Del Federico, University of Chieti-Pescara "Gabriele D'Annunzio"

### Contextual Interpretation in Italian Tax Law

Professor Giuseppe Zizzo, University LIUC "Carlo Cattaneo"

## Panel 2: The European Approach to Interpretation: the Tax Case - 15.45 - 17.00

Chairman: Professor Marco Greggi, University of Ferrara

### Comparative studies of tax law interpretation – preliminary findings

Professor Peter Koerver Schmidt, Copenhagen Business School

Professor Henrik Skar, University of Bergen

### Discussant

Professor Giuseppe Marino, University of Milan "Statale"

## Panel 3: Principle-based Taxation: a Matter of Interpretation - 17.00 - 18.00

### Tax Solidarity in Europe

Keynote presentation: Professor Pietro Selicato, University of Rome "La Sapienza"

Selected PhD Presenters

# Call for Abstracts

## Interpretation of Tax Legislation

University of Ferrara, Sala Consiliare, Corso Ercole I d'Este 37  
Ferrara, 5 February 2026, 14:00–18:00

The University of Ferrara invites submissions for a **PhD and early-career scholars' call for abstracts** within the study day "*Interpretation of Tax Legislation*". The event will bring together scholars and practitioners to examine the methods, constraints and transformations of tax-law interpretation in domestic, European and principle-based frameworks.

The scientific aim of the day is to explore how interpretative techniques shape the structure of tax systems and their capacity to respond to constitutional principles, market dynamics and supranational integration. By juxtaposing the domestic tradition of statutory interpretation with the evolving European legal order and with emerging models of principle-based taxation, the conference seeks to clarify whether tax law can still be read primarily as a set of detailed legislative commands, or whether it must increasingly be construed through open-textured standards such as solidarity, proportionality and ability-to-pay.

Within this framework, a dedicated **PhD and junior scholars' session** will complement the invited panels on:

- *Interpreting Tax Law: the Italian Perspective*
- *The European Approach to Interpretation: the Tax Case*
- *Principle-based Taxation: a Matter of Interpretation*

Contributions are expected to engage critically and analytically with one or more of the following themes (non-exhaustive list):

1. General theories and methods of legal interpretation applied to tax law.
2. Literal, systematic, teleological and pragmatic approaches in tax adjudication.
3. The impact of constitutional principles and fundamental rights on tax-law interpretation.
4. The interaction between national tax provisions and EU law (primary law, directives, regulations, Charter, case law of the CJEU).
5. Interpretation of anti-avoidance rules and the relationship between form and substance.

6. Principle-based taxation, open norms and standards (e.g. abuse of law, fairness, solidarity).
7. Comparative perspectives on tax-law interpretation (civil-law / common-law approaches).
8. Methodological issues in the interpretation of tax treaties and international soft law.

## Eligibility

- PhD candidates in law or related disciplines;
- Post-doctoral researchers and early-career academics (within 5 years of PhD);
- Exceptionally, advanced graduate students whose proposal is strongly recommended by a faculty member.

## Submission guidelines

- Although the event is organised by Italian Academics, the presence of foreign keynote speakers (Professors Koerver Schmidt and Skar) implies the use of English throughout the session and in the documents submitted.
- Abstracts should be written in English, with a maximum length of **400 words**, and include:
  - title of the proposed paper;
  - author's name and institutional affiliation;
  - 3–5 keywords.
- Abstracts must present a clear research question, methodological approach and main argument, rather than a mere description of the topic.
- Papers selected on the basis of the abstract will be presented in English during the PhD/junior scholars' session held on **5 February 2026** in Ferrara, alongside the main panels and keynote lecture.

## Important dates

- Abstract submission deadline: **31 December 2025**
- Notification of acceptance: **5 January 2026**



- Conference date: **5 February 2026**

### **Practical information**

There is no conference fee for selected presenters. Travel and accommodation expenses cannot be covered by the organizers; participants are encouraged to seek support from their home institutions.

### **Submission and contact**

Abstracts should be submitted by e-mail (PDF or Word format) with the object **"Ferrara2026ENG"** to:

**Prof. Marco Greggi - University of Ferrara**

E-mail: [marco.greggi@unife.it](mailto:marco.greggi@unife.it)

Authors of accepted abstracts will receive detailed information on the programme, format of presentations, and any materials to be circulated in advance.