

FINANCE, ECONOMICS, AND TECHNOLOGY

INTERNATIONAL CONFERENCE • 27 NOVEMBER 2026 • PÉCS + MICROSOFT TEAMS

Department of Financial Law and Business Law, Faculty of Law, University of Pécs
with colleagues from the Universities of Cagliari and Pisa and the Institute of Comparative Law in Belgrade

PLENARY SESSION

Chaired by Zsolt Bujtár PhD and Alexander Szívós PhD

Join here at: https://teams.microsoft.com/meet/3704022356234056?p=0Y3SbkDU1VftQQZD7Y

TIME (CET) & SPEAKER	PRESENTATION
09:00–09:10 **OPENING REMARKS**	*Welcome and introduction to the conference*
09:10–09:30 **Giulia Boletto** PhD, Associate Professor, University of Pisa	**The Evolving Role of the United Nations and the OECD in International Taxation**
09:30–09:50 **Andrea Poddighe** PhD, Associate Professor, University of Cagliari, University of Pisa	**The Global Minimum Tax and the Transformation of International Taxation**
09:50–10:10 **Miloš Vasović** PhD, Research Fellow, Institute of Comparative Law, Belgrade	**AI Tax Advisor: Drawing the Line Between Automation and Professional Judgment**
10:10–10:30 **Francesco Dian** PhD, Assistant Professor, University of Pisa	**Tax Audits in the Age of Artificial Intelligence**
10:30–10:50 **Vivien Iglódi** Senior Manager, EY Hungary	**The Evolving Transfer Pricing Landscape: Balancing Business Strategy, Compliance and Tax Authority Expectations**
10:50–11:00 **COFFEE BREAK**	*Refreshments and networking*
11:00–11:20 **Michele Ippolito** PhD, Tax Advisor, Researcher, University of Cagliari	**The United Nations Framework Convention on International Tax Cooperation: State of the Negotiations and Prospects**
11:20–11:40 **Fabio Cocco** PhD, Researcher, University of Pisa	**The Recent Cross-Border Tax Risk Assessment and Assurance Programmes promoted by the OECD (ICAP) and the European Commission (ETACA): a New Era in International Tax Law?**
11:40–12:00 **Igor Mirjanić** LL.M., Senior Teaching Assistant, University of Banja Luka	**Controversial Issues in the Proposed BEFIT Directive as Obstacles to Achieving Consensus within the EU**
12:00–12:20 **Luis Felipe Paulinyi** Tax Analyst, Brazil	**Implementing Tax Cashback for Low Income Families in Brazil: The Role of Tax Administration in Reducing Inequality**
12:20–12:40 **Zsolt Bujtár** PhD, Assistant Professor, Head of Department, University of Pécs	**Tokenization: New Digitalized Ownership - Prospects and Risks for the Capital Markets**
12:40–13:00 **Alexander Szívós** PhD, Assistant Professor, University of Pécs	**The Evolution of GAAR Rules in the EU and Hungary**



AFTERNOON SESSION – BUSINESS LAW, FINANCE AND ECONOMICS

Chaired by Zsolt Bujtár PhD

Join here at: https://teams.microsoft.com/meet/3630044187628682?p=Ruy4iRuTxElAPQXyid

TIME (CET) & SPEAKER	PRESENTATION
13:15–13:30 **Zsolt Halász** PhD, Associate Professor, Pázmány Péter Catholic University	**Securities Issued on Distributed Ledger – An Analysis of European Regulatory Examples**
13:30–13:45 **János Kálmán** PhD, Assistant Professor, Széchenyi István University	**From Experimentation to Enforcement: AI Regulatory Sandboxes and Financial Supervision under the AI Act**
13:45–14:00 **Roxana Silvia Truța** PhD, Assistant Professor, George Emil Palade University of Medicine, Pharmacy, Science and Technology of Târgu Mureș	**Hardship and Economic Imbalance in Long-term Commercial Contracts – Legal Mechanisms for Contract Adaptation**
14:00–14:15 **László Kőhalmi** PhD, Professor, University of Pécs	**Technological Developments and Criminal Liability**
14:15–14:30 **Vendel Halász** PhD, Assistant Professor, Károli Gáspár University of the Reformed Church	**America First Investment Policy: Recent Developments in U.S. Foreign Investment Regulation**
14:30–14:45 **Viliam Poništ** PhD, Charles University in Prague, National bank of Slovakia Cash management department	**Do Central Bank Digital Money Need Legal Tender Status? Rethinking a Classical Monetary Concept in the Digital Age**
14:45–15:00 **Emese Hargita Vörös** PhD Student, Eötvös Loránd University	**Where Are the Legal Boundaries of Money? – Legal Resilience in the Face of Digital Financial Innovation**
15:00–15:15 **Abd El Ilah Briki** PhD Student, University of Miskolc	**The Legal Attribution of Automated Actions in Digital Financial Services**
15:15–15:30 **Dzhusupov Akylbek** PhD Student, Károli Gáspár University of the Reformed Church	**Crypto and banking in Kyrgyzstan: Sanctions or Integration from the EU?**
15:30–15:45 **Hanin Ghanem** PhD Student, University of Miskolc	**Legal Liability for Errors in the Execution of Smart Administrative Contracts**
15:45–16:00 **Zsófia Farkas** PhD Student, University of Miskolc	**The Legal Nature of Central Bank Digital Currencies: Challenges for Cross-Border Payments**
16:00–16:15 **Luca Várallai** PhD Student, University of Pécs	**From Volcanoes to Batteries: Economic and ESG Challenges of the Energy Transition in the Azores**
16:15–16:30 **DISCUSSION**	*Questions, answers and remarks*



AFTERNOON SESSION – LAW OF PUBLIC FINANCE AND TAXATION

Chaired by Bálint Molnár

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TIME (CET) & SPEAKER	PRESENTATION
13:30–13:45 **Gabriella Csűrös** PhD, Assistant Professor, University of Debrecen	**Twists and Turns of EU Related Loans**
13:45–14:00 **Judit Vezendi-Varga** PhD, Assistant Professor, University of Debrecen	**Tax Benefits Related to Childbearing in the Hungarian Personal Income Tax System**
14:00–14:15 **Olivér Ráth** Visiting Lecturer, Pázmány Péter Catholic University	**National budgetary frameworks after the 2024 EU reform: fiscal discipline and Member States' budgetary autonomy**
14:15–14:30 **Sams Uddin Ahmed** Professor, BRAC University Bangladesh	**Improving Voluntary Income Tax Compliance in Bangladesh. Using Artificial Intelligence: Prospects and Challenges**
14:30–14:45 **Nicolas Simon** Teaching and Research Associate, Wirtschaftsuniversität Wien	**Can the digitalization of withholding tax procedures facilitate cross-border investment without substantive tax harmonization?**
14:45–15:00 **Gizem Kapucu** PhD, Postdoctoral Researcher, Marmara University Türkiye	**The Legal Challenges of E-Invoicing: Safeguarding Taxpayer Rights in Digital Tax Procedure**
15:00–15:15 **Dóra Ripszám** PhD, UNESCO Chair, Researcher, Ludovika University of Public Service	**The role of AI in public procurement tender preparation**
15:15–15:30 **Vera Alpár** PhD, EdD, Associate Professor, Budapest Metropolitan University	**Transfer Pricing as a Grey Zone: Concepts, Causes and the Evolution of Regulation**
15:30–15:45 **Andor Cseszlai** PhD student, Eötvös Loránd University	**Free Zones vs. Global Minimum Tax: UAE Case Study**
15:45–16:00 **Zsombor Harmat** PhD student, University of Pécs	**Special Taxes and Competition in Hungary**
16:00–16:15 **Iván Farkas-Kozics** PhD student, University of Pécs	**Retroactive Protection of the Tax Base or Disguised Retroactivity? The treatment of Transactions Reducing the Tax Base in the Wealth Tax Proposal**
16:15–16:30 **Bálint Molnár** PhD student, University of Pécs	**International Aspects of Wealth Taxation: Comparative Models, Cross-Border Challenges and Tax Cooperation**
16:30–16:45 **DISCUSSION**	*Questions, answers and remarks*