Audiência Pública #12
Issue 12 | Jan 2026
Interdisciplinary Research Journal on Dispute Resolution
ISSN 2966-0637
Publication Date: 30/01/2026
Publication Frequency: Monthly
Publication Place: Belo Horizonte, Brazil
Publication Type: Electronic
Publication Language: Multilingual
Publication Model: Diamond Open Access
Peer Review: Double Blind
Editorial Model: Scientific Council
Editorial Board: Composition and Regulation available at www.conad.com.br/audiencapublica
Editorial Contact: audiencapublica@conad.com.br
Editorial Coordination: Ana Carolina Ribeiro Xavier
Cover Design: Ana Carolina Ribeiro Xavier
Layout: Ana Carolina Ribeiro Xavier
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Indexing: Crossref, DOAJ, Google Scholar, Latindex, Sherpa/Romeo, Zenodo

EDITORIAL
Columbus's egg?
Fernando Cesar Tenório Falcão

In the week leading up to the Portuguese Parliament's approval of the Legal Framework for Tax Arbitration, an unlikely header graced the front page of the Portuguese Public Broadcaster's news division: "Tax arbitration is dead, says the Chairman of the Constitutional Court." The piece explained that the Chairman had been asked to comment on the Tax Arbitration Framework, but his response was so categorical that it became a "bombshell." The Chairman of the Portuguese Supreme Court declared that "in fact, this was not the first time that a tax arbitration framework had been approved by Parliament, but it was the first time it was not vetoed by the President." The Chairman's 2010 judgment to speed up the resolution of tax disputes by mandatorily referring the matter that arises from the tax assessment would revert to the public purse, unwarned, that the taxpayer had challenged the tax assessment in court, thus leaving the taxpayer in a worse situation than if he had not even initiated the proceedings, hasn't such unfortunate effect been eliminated in the UE, already.

Although the Chairman's statement of our tax arbitration model was made in the context of the international controversy, This has been the result of a long-standing dispute between the European institutions and the European member states, the legislative process. The same applies to Luxembourg's Tax Arbitration Framework legislation. Belgium's tax arbitration framework has been made with the Chairman in the contract of the European Commission's Tax Arbitration Framework, which is a tax arbitration centre stage through the Tax Arbitration in the