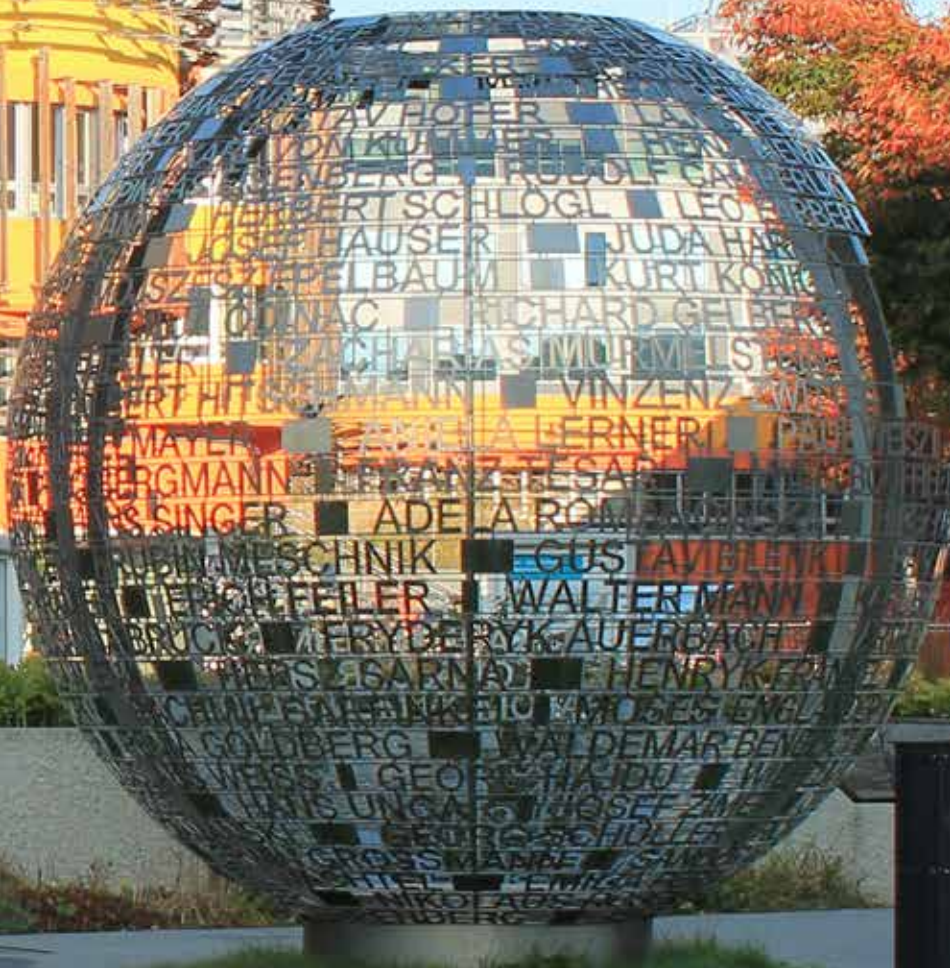


Recent and Pending Cases at the CJEU on Direct Taxation

International Conference

WU
WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS

December 15-17, 2024 • Vienna



Institute for Austrian and
International Tax Law **Vienna**

Conference

"Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"

December 15-17, 2024

Program

SUNDAY, DECEMBER 15, 2024

- 18.15 Meeting Point (Boarding Coach) for **Departure to Heurigen Dinner** at Spark by Hilton (formerly known as Bassena)
- 19.00 **Typical Viennese Heurigen Dinner at s'Pfiff** by invitation of the Mayor of Vienna
- 22.00 Return by coach to Spark by Hilton

MONDAY, DECEMBER 16, 2024

Working sessions will take place at the campus of WU (Vienna University of Economics and Business), Welthandelsplatz 1, 1020 Vienna, LC building, in **Ceremony Hall 1 (LC.0.001)**.

- 08.30 – 09.00 Registration
- 09.00 – 10.30 **Session 1** - Chair: *Michael Lang*
- Germany** - *Alexander Rust & Roland Ismer*
C-142/24 Familienstiftung (Request)
C-627/22 AB v Finanzamt Süd
BFH 13. 3. 2024, I R 1/20
- Italy** - *Guglielmo Maisto*
C-92/24-C-94/24 Banca Mediolanum (Request)
C-660/22 Ente Cambiano società cooperativa per azioni
- Norway** - *Eivind Furuseth*
E-7/23 ExxonMobil Holding Norway AS v Staten v/Skatteetaten
E-3/21 Judgment in Case E-3/21 – PRA Group Europe AS v Staten v/Skatteetaten
- 10.30 – 11.00 Coffee Break

- 11.00 – 12.30 **Session 2** - Chair: *Pasquale Pistone*
- Luxembourg** - *Werner Haslehner*
 C-451/21 P, C-454/21 P Engie
 C-457/21 Commission v Amazon.com and Others
 C-432/23 Ordre des avocats du barreau de Luxembourg
- Ireland** – *Emer Hunt*
 C-465/20 Apple
- UK** - *Philip Goeth*
 C-555/22 United Kingdom v Commission and Others
- Austria** - *Claus Staringer*
 BFG 5. 1. 2024, RV/4100535/2016; 9. 2. 2024, RV/6100676/2016;
 26. 3. 2024, RV/6100677/2016
- European Commission** – *Harold Nyssens*
- 12.30 – 14.00 Lunch Break
- 14.00 – 16.00 **Session 3** - Chair: *Alexander Rust & Claus Staringer*
- Belgium** - *Filip Debelva*
 C-623/22 Belgian Association of Tax Lawyers and Others
 C-135/24 John Cockerill (Request)
 C-119/24 Chefquet (Request)
 REA/TPI Leuven, 27 Oct. 2023, Case 21/942/A
- Slovakia** – *Matej Kačaljak*
 C-201/24, A.En. Slovensko s.r.o. (Request)
- France** - *Marilyne Sadowsky*
 C-141/24 Direction régionale des finances publiques d’Île de France
 and de Paris
- 16.00 – 16.30 Coffee Break
- 16.30 – 17.45 **Honorary Lecture: Prof. Tracy A. Kaye**
 "The Global Minimum Tax: Consequences for the EU-US Relationship"
 Panel:
 Prof. Georg Kofler (Discussion Leader)
 Prof. Tracy A. Kaye
 Prof. Alexander Rust
 Prof. Karoline Spies
 Prof. Claus Staringer
 Prof. Rita Szudoczky
- 18.00 **Reception**
 At the premises of the Institute for Austrian and International Tax Law,
 Campus WU, Building D3, 2nd floor

TUESDAY, DECEMBER 17, 2024

09.00 – 10.30 **Session 4** - Chair: *Rita Szudoczky*

Netherlands - *Eric Kemmeren & Daniël Smit*

C-360/22 Commission v Netherlands (Capital retraite après transfert)

C-459/22 Commission v Netherlands (Transfert de valeur de droits à pension)

C-585/22 Staatssecretaris van Financiën

C-782/22 XX

Sweden – *Katia Cejje & Bertil Wiman*

C-39/23 Keva

T-112/22 Svenska Bankföreningen and Länsförsäkringar Bank v Commission

Lithuania - *Aistė Medeliene*

C-228/24 Nordcurrent group (Request)

Croatia - *Nevia Čičin-Šain*

C-277/23 Ministarstvo financija (Bourse Erasmus+) (Opinion)

10.30 – 11:00 Coffee Break

11.00 – 12.30 **Session 5** - Chair: *Daniel Blum*

Poland - *Agata Grabowicz*

C-18/23 Dyrektor Krajowej Informacji Skarbowej (Mode de gestion d'un OPC) (Opinion)

C-453/23 Prezydent Miasta Mielca (Opinion)

C-322/22 Dyrektor Izby Administracji Skarbowej we Wrocławiu

Spain – *Alejandro Zubimendi*

C-289/23 Corván

C-110/23 Autoridad Portuaria de Bilbao v Commission

T-509/14 Decal España v Commission

Romania – *Ana Puscas & Romana Schuster*

T-624/15, T-694/15 and T-704/15 - European Food

C-387/22 Nord Vest Pro Sani Pro

C-392/24 PPC Renewables Romania (Request)

C-261/24 Alizeu Eolian (Request)

12.30 – 14.00 Lunch Break
14.00 – 15.00 **Session 6** - Chair: *Karoline Spies*

Portugal - *Dinis Tracana*

C-340/22 Cofidis

C-420/23 Faurécia

C-525/24 Santander Renta Variable España Pensiones, Fondo de Pensiones (Request)

C-685/23 Corner and Border SA (Request)

Bulgaria - *Ivan Lazarov*

C-287/23 Entain Services (Order)

Slovenia - *Mateja Babič*

C-447/22 Slovenia v Flašker and Commission

15.00 – 15.30 Coffee Break

15.30 – 17.30 **Closing Panel: Current Trends in Direct Taxation**
Chair: *Georg Kofler*

Panellists:

Andreas Kumin

Judge at the CJEU

Bernd Hammermann

Judge at the EFTA Court

Melchior Wathelet

Former Attorney General at the CJEU

Richard Lyal

European Commission

Philip Baker

Visiting Professor at the University of Oxford

Servatius van Thiel

Professor at the Vrije Universiteit Brussel

David Hummel

Référéndaire in the cabinet of AG Kokott at the CJEU,
Professor at the Universität Leipzig