

## Conference

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

**December 15-17, 2024**

## Invitation

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The Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) invites you to the Conference "**Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation**".

The Court of Justice of the European Union has had to deal with more and more cases concerning direct taxation and the Fundamental Freedoms in the last years. This is also due to the fact that the European Commission seems to be more and more willing to criticize national tax law systems and initiate infringement procedures against EU Member States. As all these cases are of great interest for academics as well as practitioners, they need to be analyzed carefully.

At this conference, we examine and discuss cases on the interpretation of the fundamental freedoms in respect of direct taxation at the CJEU. In addition to analyzing pending cases and their importance to the EU Member States and third countries, we will also shed light on recent CJEU decisions and discuss their background and relevance for the future.

Distinguished experts from the countries, in which those direct tax cases originated, will introduce the cases and their relevant domestic and European legal contexts to the audience. Participants are then invited to comment briefly on how the judgments could influence the domestic law of their respective home countries, which may include implementation into national legal systems or even no legal adjustments at all. In order to allow all participants to prepare, we will provide materials on all cases to be discussed in due time before the start of the conference.

The conference will start on **Sunday, December 15, 2024**, with a typical Viennese Heurigen Dinner. The working sessions of the conference will be held all day on **December 16 and 17, 2024**, on-site at WU Vienna. In the evening of Monday, December 16, Prof. Tracy Kaye will give an **honorary lecture** on the topic "The Global Minimum Tax: Consequences for the EU-US Relationship", followed by a reception at the Institute for Austrian and International Tax Law.

The participation fee for the conference is EUR 1,500. A waiver on the registration fee can be granted to applications from researchers exclusively employed by an academic institution and who have been engaged in research activities related to the topic of the conference. The participation fee will not be refunded in the case of cancellation less than two weeks prior to the conference.

Information on the speakers and further details will be provided on our website closer to the date: <https://www.wu.ac.at/en/taxlaw/>

For more information, please contact Mr. Joshua Roe or Mr. Matthias Bauer  
[taxlawconference@wu.ac.at](mailto:taxlawconference@wu.ac.at).

Georg Kofler / Michael Lang / Alexander Rust / Josef Schuch / Karoline Spies /  
Claus Staringer / Rita Szudoczky / Pasquale Pistone / Jeffrey Owens / Robert Risse  
/ Raffaele Petruzzi / Richard Stern / Theodora Stergidou