

INVITATION

Conference

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

WU (Vienna University of Economics and Business),
Welthandelsplatz 1, 1020 Vienna, Austria
November 20–21, 2020

- Organizer: Institute for Austrian and International Tax Law
(www.wu.ac.at/taxlaw)
- Conference Opening:
Scientific Committee: Welcome address by Prof. Dr. DDr. h.c. Michael Lang
Prof. DDr. Georg Kofler, LL.M. (NYU), Prof. Dr. DDr. h.c.
Michael Lang, Prof. Dr. Alexander Rust, Prof. Dr. Josef
Schuch, Prof. Dr. Karoline Spies, Prof. Dr. Claus Staringer,
Prof. Dr. Pasquale Pistone, Prof. Dr. Alfred Storck,
Prof. Dr. Jeffrey Owens
- Speakers will include: Advocate General Prof. Dr. Juliane Kokott
Advocate General (emeritus) Prof. Dr. Melchior Wathelet
Mr. Richard Lyal
Prof. Dr. Servatius van Thiel
Prof. Dr. Philip Baker
Prof. Claus Staringer, Austria
Mr. Nicholas Pacher, MSc (WU) BSc (WU), Austria
Prof. Dr. Luc De Broe, Belgium
Mr. Ivan Lazarov, LL.M., Bulgaria
Mr. Jiří Kostohryz, LL.M. Czech Republic
Ms. Sirle Orav-Hinno, M.A. (Law), Estonia
Prof. Dr. Alexander Rust, Germany
Prof. Dr. Roland Ismer, Germany
Assistant Prof. Dr. Rita Szudoczky, Hungary
Mr. Balázs Karolyi, LL.M, Hungary
Prof. DDr. Georg Kofler, LL.M. (Irish case)
Prof. Dr. Guglielmo Maisto, Italy
Prof. Dr. Werner Haslehner, Luxembourg
Prof. Dr. Katerina Pantazatou, Luxembourg
Prof. Dr. Eric C.C.M. Kemmeren, Netherlands
Karolina Tetlak, PhD, LL.M., Poland
Prof. Dr. Ana Paula Dourado., Portugal
Ms. Ioana-Felicia Rosca, ADIT, LL.M, Romania
Prof. Dr. José Manuel Almudí Cid, Spain
Prof. Dr. Bertil Wiman, Sweden
And Professors of the Institut
- Conference Venue: WU (Vienna University of Economics and Business)

At this conference, we examine and discuss cases on the interpretation of the fundamental freedoms in respect of direct taxation that are currently pending at the CJEU or have recently been decided. We not only intend to analyse pending cases and their importance to the EU Member States and third countries, but also shed light on CJEU decisions which have been recently decided and discuss their background and relevance for the future.

The cases and their background will be introduced to the audience by keynote speakers. Participants are then expected to comment briefly on how the judgments will influence the domestic law of their respective home countries, how possible judgments might be implemented into the national legal systems or if there will be no need for legal adjustments at all. Therefore, we ask all participants to procure an in-depth preparation of the relevant cases from the point of view of the domestic law of their home countries.

The participation fee for the conference is 900 EUR.--. A waiver of the participation fee may be granted to professors and other researchers who are employed at a university or other academic institutions (wherever located) and have been engaged in research activities in International/European tax law. The participation fee must be paid no later than 09th November 2020 and will not be refunded in the case of cancellation less than two weeks prior to the conference.

If you are interested, please send us the application form as soon as possible, stating whether you would like to register as a regular participant or apply for a waiver of the participation fee. Please send your applications via e-mail to Layomi Gunatilleke-Jester : layomi.gunatilleke-jester@wu.ac.at

Prof. DDr. Georg Kofler Professor at the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business)	Prof. Dr. Josef Schuch Professor at the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business)	Prof. Dr. Pasquale Pistone Professor at the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business)
Prof. Dr. DDr. h.c. Michael Lang Head of the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business)	Prof. Dr. Karoline Spies Professor at the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business)	Prof. Dr. Alfred Storck Professor at the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business)
Prof. Dr. Alexander Rust Professor at the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business)	Prof. Dr. Claus Staringer Professor at the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business)	Prof. Dr. Jeffrey Owens Director of the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business)

PROGRAMME

Conference

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Friday, 20 November 2020

Session 1

Chair: Michael Lang

09:00 – 10:30

Hungarian Cases (Rita Szudoczky & Balázs Karolyi)

C-75/18 Vodafone Magyarország

C-482/18 Google Ireland

C-323/18 Tesco-Global Áruházak

C-596/19 P Commission v. Hungary

Polish Case (Karolina Tetlak)

C-562/19 P Commission v. Poland

10:30 – 11:00

Coffee Break

Session 2

Chair: Alexander Rust

11:00 – 12:30

Belgian Cases (Luc De Broe)

C-35/19 État belge

C-241/20 BJ – Preliminary ruling

Swedish Case (Bertil Wiman)

C-484/19 Lexel – Preliminary Ruling

12:30 – 14:00

Lunch Break

Session 3

Chair: Pasquale Pistone

14:00 – 16:00

Spanish Cases (José Manuel Almudí Cid)

C-274/14 Banco de Santander

C-788/19 Commission v Spain – Preliminary ruling

T-515/13 RENV and T-719/13 RENV Spain v. Commission

Portuguese Cases (Ana Paula Dourado)

C-613/18 Canadá

C-545/19 Allianzgi-Fonds Aevn – Preliminary ruling

16:00 – 16:30

Coffee Break

Session 4

Chair: Georg Kofler

16:30 – 18:00

Italian Cases (Guglielmo Maisto)

C-565/18 Société Générale

C-169/19 / C-168/19 Istituto Nazionale della
Previdenza Sociale

C-788/18 Stanleyparma

Czech Case (Jiří Kostohryz)

C-405/18 Aures Holdings

Dutch Case (Eric C.C.M. Kemmeren)

C-156/17 Köln-Aktienfonds Deka

18:00 – 18:30

Wolfgang Gassner Science Award 2020 ceremony

Saturday, 21 November 2020

Session 5

Chair: Karoline Spies

09:00 – 10:45

Austrian Cases (Claus Staringer & Nicholas Pacher)

C-163/20 Finanzamt Hollabrunn Korneuburg Tulln -
Preliminary ruling

C-328/20 Commission v. Austria (Infringement
procedure)

- German Case** (Alexander Rust & Roland Ismer)
C-620/19 J&S Service (Opinion)
- 10:45 – 11:15 Coffee Break
- Session 6** *Chair: Pasquale Pistone*
- 11:15 – 13:00 **Luxembourger Cases** (Werner Haslehner & Katerina Pantazatou)
T-525/18 ENGIE Global LNG Holding and others vs Commission
C-245/19 / C-246/19 State of the Grand Duchy of Luxembourg
C-437/19 État du Grand-duché de Luxembourg Preliminary ruling
C-749/18 B and others
- Irish Case** (Georg Kofler)
T-778/16 / T-892/16 Apple Sales International and
Apple Operations Europe v Commission – European
Court
- 13:00 – 14:00 Lunch Break
- Session 7** *Chair: Claus Staringer*
- 14:00 – 15:30 **Estonian Case**_(Sirle Orav-Hinno)
C-420/19 Heavyinstall (Opinion)
Bulgarian Case (Ivan Lazarov)
C-458/18 GVC Services
C-257/20 Viva Telecom Bulgaria – Preliminary
ruling
Romanian Case (Ioana-Felicia Rosca)
C-558/19 Impresa Pizzarotti – Preliminary ruling
- 15:30 – 16:00 Coffee Break
- Session 8** **Recent trends in CJEU Case Law**
- 16:00 – 17:30 *Chair: Michael Lang*
Panel: Melchior Wathelet
Juliane Kokott
Servatius van Thiel
Richard Lyal
Pasquale Pistone
Philip Baker