

# INVITATION

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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 16 – 18, 2017

- Organizer: Institute for Austrian and International Tax Law
- Scientific Committee: Prof. Dr. DDr. h.c. Michael Lang, Prof. Dr. Alexander Rust, Prof. Dr. Josef Schuch, Prof. Dr. Claus Staringer, Prof. Dr. Pasquale Pistone, Prof. Dr. Alfred Storck, Prof. Dr. Jeffrey Owens
- Panel will include: Prof. Dr. Melchior Wathelet (First Advocate General)  
Mr. Richard Lyal  
Prof. Dr. Servatius van Thiel  
Prof. Dr. Philip Baker QC  
Prof. Martha O'Brien
- Conference Venue: WU (Vienna University of Economics and Business)
- Speakers will include: Prof. Dr. Claus Staringer, Austria  
Prof. Dr. Edoardo Traversa, Belgium  
Prof. Dr. Søren Friis Hansen, Denmark  
Prof. Dr. Alexandre Maitrot De La Motte, France  
Prof. Dr. Alexander Rust, Germany  
Prof. Dr. Roland Ismer, Germany  
Prof. Dr. Andreas Tsourouflis, Greece  
Prof. Dr. Guglielmo Maisto, Italy  
Prof. Dr. Katerina Pantazatou, Luxembourg  
Prof. Dr. Eric C.C.M. Kemmeren, Netherlands  
Prof. Dr. Daniël Smit, Netherlands  
Mr. Ricardo Reigada Pereira, Portugal  
Prof. Dr. Philip Baker QC, UK
- Conference Opening: Welcome address by Prof. Dr. DDr. h.c. Michael Lang  
Afterwards: Cocktail Reception, kindly sponsored by

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 conference starts on **16<sup>th</sup> November 2017** with a welcome reception. The working sessions will be held all day on 17<sup>th</sup> and 18<sup>th</sup> November 2017 at WU (Vienna University of Economics and Business).

The participation fee for the conference is EUR 1,200.--. 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 **18<sup>th</sup> October 2017** 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 **Julia Macrory** ([julia.macrory@wu.ac.at](mailto:julia.macrory@wu.ac.at))

**Prof. Dr. Dr. h.c. Michael Lang**

Head of the Institute for  
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WU (Vienna University of Economics  
and Business)

**Prof. Dr. Claus Staringer**

Professor at the Institute for  
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**Prof. Dr. Alfred Storck**

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**Prof. Dr. Josef Schuch**

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**Prof. Dr. Pasquale Pistone**

Professor at the Institute for  
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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

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Conference

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

WU (Vienna University of Economics and Business),  
1020 Wien, Welthandelsplatz 1  
November 17 – 18, 2017, Vienna, Austria

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**Thursday, 16 November 2017**

18:00

#### **Conference Opening**

**Welcome Address** by Michael Lang

Followed by a **cocktail reception**

The conference opening will be held at the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business), building D3, 2<sup>nd</sup> floor, Welthandelsplatz 1, 1020 Vienna.

**Friday, 17 November 2017**

#### **Session 1**

09:00 – 10:30

*Chair: Michael Lang*

**Netherlands Cases** (Eric C.C.M. Kemmeren & Daniël Smit)

[C-156/17](#) [Köln Aktienfonds Deka – Pending Case](#)

[C-272/17](#) [Zyla – Pending Case](#)

[C-283/15](#) [X](#)

[C-317/15](#) [X](#)

[C-398/16 / C-399/16](#) [X \(VB\) / X \(NV\) – Opinion Sánchez-Bordona](#)

10:30 – 11:00 Coffee Break

**Session 2**

11:00 – 12:30

*Chair: Alexander Rust/ Philip Baker***Italy Cases** (Guglielmo Maisto)[C-125/17](#) [Bisignani – Preliminary Ruling](#)[C-217/15 / C-350/15 \(Joined Cases\)](#) [Orsi](#)[C-524/15](#) [Menci – Opinion SÁNCHEZ-BORDONA](#)**Luxembourg Cases** (Katerina Pantazatou)[C-682/15](#) [Berlioz Investment Fund](#)

12:30 – 14:00

Lunch Break

**Session 3**

14:00 – 15:30

*Chair: Pasquale Pistone***UK Cases** (Philip Baker)[C-591/15](#) [The Gibraltar Betting and Gaming Association Limited and The Queen](#)[C-192/16](#) [Fisher – Preliminary Ruling](#)[C-628/15](#) [The Trustees of the BT Pension Scheme](#)

15:30 – 16:00

Coffee Break

**Session 4**

16:00 – 18:00

*Chair: Alfred Storck/ Servatius van Thiel***Germany Cases** (Alexander Rust & Roland Ismer)[C-496/15](#) [Eschenbrenner](#)[C-20/16](#) [Bechtel](#)[C-504/16](#) [Deister Holding – Preliminary Ruling](#)[C-613/16](#) [Juhler Holding – Preliminary Ruling](#)[C-685/16](#) [EV – Preliminary Ruling](#)[C-135/17](#) [X – Preliminary Ruling](#)[C-440/17](#) [GS Preliminary Ruling](#)**Austria Case** (Claus Staringer)[C-648/15](#) [Austria v Germany](#)

20:00

**Heurigen****Saturday, 18 November 2017****Session 5**

09:00 – 10:30

*Chair: Pasquale Pistone/ Peter Wattel***Belgium Cases** (Edoardo Traversa)[C-268/15](#) [Ullens de Schooten](#)[C-448/15](#) [Wereldhave Belgium and Others](#)[C-68/15](#) [X](#)[C-580/15](#) [Van der Weegen and Others](#)[C-39/16](#) [Argenta Spaarbank – Opinion Kokott](#)[C-553/16](#) [TTL – Preliminary Ruling](#)[C-110/17](#) [Commission v Belgium – Preliminary Ruling](#)

10:30 – 11:00

Coffee Break

**Session 6**

11:00 – 12:30

*Chair: Richard Lyal***France Cases** (Alexandre Maitrot De La Motte)[C-14/16](#) [Euro Park Service](#)[C-690/15](#) [de Lobkowicz](#)[C-365/16](#) [AFEP and Others](#)[C-6/16](#) [Eqiom and Enka](#)[C-355/16](#) [Picart – Opinion Mengozzi](#)[C-421/16](#) [Lassus – Preliminary Ruling](#)**Portugal Cases** (Ricardo Pereira)[C-464/14](#) [SECIL](#)[C-503/14](#) [Commission v Portugal](#)

12:30 – 14:00

Lunch Break

**Session 7**

14:00 – 15:30

*Chair: Alexander Rust***Denmark Cases** (Søren Friis Hansen)[C-593/14](#) [Masco Denmark and Damixa](#)[C-650/16](#) [Bevola and Jens W. Trock – Preliminary Ruling](#)[C-28/17](#) [NN – Preliminary Ruling](#)**Greece Cases** (Andreas Tsourouflis)[C-98/16](#) [Commission v Greece](#)**Session 8**

16:00 – 17:30

**Recent trends in CJEU Case Law***Chair: Michael Lang**Panel:*  
*Melchior Wathelet*  
*Richard Lyal*  
*Servatius van Thiel*  
*Philip Baker*  
*Martha O'Brien*

Sessions will take place at the Campus of WU (Vienna University of Economics and Business), Welthandelsplatz 1, 1020 Vienna, LC building, in Ceremony Hall Nr. 1, room LC.0.001.