

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 21 – 23, 2019

- Organizer: Institute for Austrian and International Tax Law
(www.wu.ac.at/taxlaw)
- Conference Opening: Welcome address by Prof. Dr. DDr. h.c. Michael Lang
- 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
- 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 QC
Prof. Dr. Edoardo Traversa, Belgium
Mr. Ivan Lazarov, LL.M., Bulgaria
Prof. Dr. Søren Friis Hansen, Denmark
Mr. Rauno Õismaa, MA, Estonia
Docent, dr. Kristiina Äimä, Finland
Mr. Dov Milsztajn, LL.M., France
Prof. Dr. Alexander Rust, Germany
Prof. Dr. Roland Ismer, Germany
Assistant Prof. Dr. Rita Szudoczky, Hungary
Mr. Balázs Karolyi, LL.M, Hungary
Prof. Dr. Paolo Arginelli, Italy
Prof. Dr. Katerina Pantazatou, Luxembourg
Prof. Dr. Werner Haslehner, Luxembourg (Irish case)
Prof. Dr. Daniël Smit, Netherlands
Assistant Prof. Dr. Cees Peters, Netherlands
Mr. Dinis Tracana, LL.M., Portugal
Prof. Dr. José Manuel Almudí Cid, Spain
Prof. Dr. Bertil Wiman, Sweden
And Professors of the Institute
- 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 conference will start on Thursday, 21st November 2019 at 17.00 with the inaugural lecture of Prof. Dr. Walter Hellerstein, followed by a welcome reception. The working sessions will be held all day on 22nd and 23rd November 2019 at WU (Vienna University of Economics and Business).

The participation fee for the conference is EUR 1,300.--. 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 21st October 2019 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. 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. Alexander Rust
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. Alfred Storck
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. 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

“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 21 – 23, 2019

Thursday, 21 November 2019

17:00

Inaugural Lecture of Prof. Dr. Walter Hellerstein

“Addressing the Direct and Indirect Tax Challenges of the Digital Economy: Reflections of a US State Tax Lawyer on Recent International and Subnational Developments”

At: Campus WU, Red Bull Lecture Hall (TC.0.02), TC Building

19:00

Conference Opening

Welcome Address by Prof. Dr. DDr. h.c. Michael Lang

Followed by a **cocktail reception**

At: The Institute for Austrian and International Tax Law,
WUbuilding D3, 2nd floor, Welthandelsplatz 1, 1020 Vienna.

Friday, 22 November 2019

Session 1

Chair: Michael Lang

09:00 – 10:30

Dutch Cases (Daniël Smit & Cees Peters)

C-272/17 Zyla

C-598/17 A-fonds

C-156/17 Köln-Aktiefonds Deka

T-760/15 / T-636/16 Starbucks and Starbucks
Manufacturing Emea v Commission – European Court

Hungarian Cases (Rita Szudoczky & Balázs Karolyi)

C-75/18 Vodafone Magyarország – Opinion Kokott

C-482/18 Google Ireland – Opinion Kokott

C-323/18 Tesco-Global Áruházak – Opinion Kokott

10:30 – 11:00

Coffee Break

Session 2

Chair: Alexander Rust

11:00 – 12:30

Belgian Cases (Edoardo Traversa)

C-389/18 Brussels Securities NV

C-174/18 Jacob and Lennertz

C-679778/17 Huijbrechts

C-35/19 État belge – Preliminary ruling

C-725/18 Anton van Zantbeek – Preliminary ruling

C-459/18 Argenta Spaarbank (expected
17/10/2019)

Swedish Cases (Bertil Wiman)

C-607/17 Memira Holding

C-608/17 Holmen AB

12:30 – 14:00

Lunch Break

Session 3

Chair: Richard Lyal, Josef Schuch

14:00 – 16:00

Italian Cases (Paolo Arginelli)

C-565/18 Société Générale

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

C-667/17 Cadeddu

Spanish Cases (José Manuel Almudí Cid)

C-64/19 P Spain v Commission – Appeal

C-274/14 Banco de Santander – Opinion Hogan
(expected 01/10/2019)

Portuguese Case (Dinis Tracana)

C-388/19 Autoridade Tributária e Aduaneira –
Preliminary ruling

16:00 – 16:30

Coffee Break

Session 4

Chair: Juliane Kokott, Pasquale Pistone

16:30 – 18:00

German Cases (Alexander Rust & Roland Ismer)

C-374/17 A-Brauerei

C-685/16 EV

C-135/17 X

C-581/17 Wächter

C-641/17 College Pension Plan of British Columbia

C-480/17 Montag

19:15

Meeting point (boarding the coach to the Heurigen) behind
Austria Trend Hotel.

20:00

Typical Vienna **Heurigen Dinner** on invitation of the Mayor of
Vienna.

Please see separate information in the conference folder.

Saturday, 23 November 2019

Session 5

Chair: Pasquale Pistone

09:00 – 10:45

Austrian Case (Claus Staringer)

C-625/17 Vorarlberger Landes- und
Hypotheckenbank AG

Danish Cases (Søren Friis Hansen)

C-116/16 / C-117/16 T Denmark / Y Denmark

C-115/16 / C-118/16 / C-119/16 N Luxembourg

Finnish Case (Kristiina Äimä)

C-695/17 Metirato

C-480/19 Veronsaajien oikeudenvallvontayksikkö –
Preliminary ruling

10:45 – 11:15

Coffee Break

Session 6

Chair: Claus Staringer

11:15 – 13:00

Luxembourger Cases (Katerina Pantazatou)

C-246/19 / C-245/19 State of the Grand Duchy of
Luxembourg

T-755/15 / T-759/15 Fiat Chrysler Finance Europe v
Commission – European Court

C-749/18 B e.a. – Preliminary ruling

Irish Case (Werner Haslehner)

T-778/16 / T-892/16 Apple Sales International and
Apple Operations Europe v Commission –
European Court – Order

13:00 – 14:00

Lunch Break

Session 7

14:00 – 15:30

Chair: Philip Baker, Alexander Rust

French Cases (Dov Milsztajn)

C-662/18 / C-672/18 AQ/Ministre de l'Action et des
Comptes publics / DN – Preliminary ruling
(joined cases)

C-403/19 Société Générale – Preliminary ruling

Estonian Case_(Rauno Õismaa)

C-420/19 Heavyinstall – Preliminary ruling

Bulgarian Case (Ivan Lazarov)

C-458/18 GVC Services (expected 24/10/2019)

15:30 – 16:00

Coffee Break

Session 8

Recent trends in CJEU Case Law

16:00 – 17:30

Chair: Michael Lang

Panel: Melchior Wathelet

Richard Lyal

Servatius van Thiel

Philip Baker

Alexander Rust

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**.

We would like to inform you that this event will be photographed. Should you not wish to be photographed, we kindly ask you to avoid the camera and/or inform Ms. Layomi Gunatilleke-Jester: layomi.gunatilleke-jester@wu.ac.at. Photos will be used to inform the public about the activities of the Institute.