

INVITATION

Conference

“Recent and Pending Cases at the ECJ on Direct Taxation”

WU (Vienna University of Economics and Business), 1090 Wien, Augasse 2-6
November 29 – December 1, 2012, Vienna, Austria

- Organizer: Institute for Austrian and International Tax Law
(www.wu.ac.at/taxlaw)
- Scientific Committee: Prof. Michael Lang, Prof. Josef Schuch, Prof. Claus Staringer,
Prof. Pasquale Pistone, Prof. Alfred Storck, Prof. Jeffrey Owens
- Conference Venue: WU (Vienna University of Economics and Business)
- Speakers: Prof. Luc De Broe, Belgium
Prof. Danuše Nerudová, Czech Republic
Prof. Marjaana Helminen, Finland
Prof. Joachim Englisch, Germany
Prof. Johanna Hey, Germany
Dr. Borbála Kolozs, Hungary
Prof. Eric C.C.M. Kemmeren, Netherlands
Dr. Daniel Smit, Netherlands
Prof. Włodzimierz Nykiel, Poland
Mr. Michał Wilk, Poland
Prof. Ana Paula Dourado, Portugal
Prof. Philip Baker, United Kingdom
Mr. Grahame Turner, United Kingdom
- Conference Opening: Welcome address by Prof. Michael Lang,
- Afterwards: Cocktail Reception

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 ECJ. Therefore, we intend to analyse recent cases and their importance to the EU Member States and third countries.

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 **November 29th, 2012** when a welcome reception will be held. The working sessions will be held all day on November 30th and December 1st, 2012 at WU (Vienna University of Economics and Business). On November 30th, the Mayor of Vienna will invite all participants to an evening at a "Heurigen".

The participation fee for the conference is EUR 1000.--. 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 not later than **November 5th, 2012** and will not be refunded in the case of cancellation one week 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 **Renée Pestuka** (renee.pestuka@wu.ac.at)

Prof. Dr. Dr. h.c. Michael Lang
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at the Institute for Austrian and International
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WU (Vienna University of Economics and Business)

PROGRAMME

Conference

“Recent and Pending Cases at the ECJ on Direct Taxation”

WU (Vienna University of Economics and Business)
November 29 – December 1, 2012, Vienna, Austria

Thursday, November 29, 2012

18:00

Conference Opening

Welcome Address by Michael Lang

Followed by a **cocktail reception**
on invitation of PricewaterhouseCoopers

The conference opening will be held at the Institute for Austrian and International Tax Law, Althanstrasse 39-45, 1090 Vienna, section 5, 4th floor.



Friday, November 30, 2012

Session 1

08:30 – 10:15

Chair: Michael Lang

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

[C-24/12](#) [X BV](#)

[C-27/12](#) [TBG Limited](#)

[IP/11/1425](#) [Commission vs the Netherlands](#)

Finnish Case (*Marjaana Helminen*)

[C-6/12](#) [P Oy](#)

10:15 – 10:45 Coffee Break

In cooperation with:



Session 2

10:45 – 12:30

*Chair: Pasquale Pistone / Alfred Storck***German Cases I** (*Johanna Hey*)[C-47/12](#) [Kronos International](#)[C-129/12](#) [Magdeburger Mühlenwerke](#)[IP/12/283](#) [Commission vs. Germany](#)[IP/12/1018](#) [Commission vs. Germany](#)[IP/12/1019](#) [Commission vs. Germany](#)

12:30 – 14:00

Lunch Break

Session 3

14:00 – 16:00

*Chair: Josef Schuch***German Cases II** (*Joachim Englisch*)[C-544/11](#) [Petersen and Petersen](#)[C-164/12](#) [DMC](#)[C-181/12](#) [Welte](#)[C-326/12](#) [Van Caster et Van Caster](#)

16:00 – 16:30

Coffee Break

Session 4

16:30 – 17:30

*Chair: Pasquale Pistone / Richard Lyal***Portuguese Cases** (*Ana Paula Dourado*)[C-38/10](#) [Commission vs Portugal](#)[C-282/12](#) [Fazenda Publica vs ITEL CAR](#)

19:30

Evening at typical Austrian "Heurigen" (wine tavern)
on invitation of the Mayor and Governor of Vienna**Saturday, December 1, 2012****Session 5**

08:30 – 10:30

*Chair: Michael Lang***Belgian Cases** (*Luc De Broe*)[C-540/11](#) [Levy et Sebbag](#)[C-303/12](#) [Imfeld and Garcet](#)**French Cases** (*Daniel Gutmann*)[C-375/12](#) [Bouanich](#)[C-368/12](#) [Adiamix](#)

10:30 – 11:00

Coffee Break

Session 6

11:00 – 12:30

*Chair: Josef Schuch / Richard Lyal***Hungarian Case** (*Borbála Kolozs*)[C-112/12](#) [Franklin Templeton Inv.](#)**Polish Cases** (*Włodzimierz Nykiel & Michał Wilk*)[C-190/12](#) [Emerging Markets Series of DFA Investment](#)[Trust Company](#)**Czech Case** (*Danuše Nerudová*)[C-276/12](#) [Sabou](#)

12:30 – 14:00 Lunch Break

Session 7

Chair: Pasquale Pistone

14:00 – 15:45

UK Cases (*Philip Baker / Grahame Turner*)

[C-80/12](#) [Felixstowe Dock and Railway Co & others](#)

[IP/12/64](#) [Commission vs UK](#)

[IP/12/1017](#) [Commission v. the United Kingdom](#)

[IP/12/1146](#) [Commission v. the United Kingdom](#)

[IP/12/1147](#) [Commission v. the Unites Kingdom](#)

15:45 – 16:15 Coffee Break

Session 8

Chair: Michael Lang

16:15 – 17:30

UK Cases (*Philip Baker*)

[C-362/12](#) [Test Claimants in the FII Group Litigation](#)

Sessions will take place at the main building (UZA 1, Augasse 2-6, 1090 Vienna) of the WU (Vienna University of Economics and Business) in the ceremony hall ("Festsaal"), 1st floor.