

# INVITATION

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Conference

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

WU (Vienna University of Economics and Business),  
1020 Wien, Welthandelsplatz 1  
November 19 – 21, 2015, Vienna, Austria

- Organizer: Institute for Austrian and International Tax Law  
([www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw))
- Scientific Committee: Prof. Dr. Dr. 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: Hon.Prof.Egils Levits, Richter am EuGH  
Prof. Dr. Melchior Wathelet (Advocate General)  
Dr. Richard Lyal  
Dr. Philip Baker  
And Professors of the Institute
- Conference Venue: WU (Vienna University of Economics and Business)
- Speakers: Prof. Dr. Claus Staringer, Austria  
Prof. Dr. Edoardo Traversa, Belgium  
Prof. Dr. Danuše Nerudová, Ph.D., Czech Republic  
Prof. Dr. Søren Friis Hansen, Denmark  
Prof.Dr. Marjaana Helminen, Finland  
Prof. Dr. Alexander Rust, Germany  
Prof. Dr. Georgios Matsos, Greece  
Dr. Rita Szudoczky, Hungary  
Prof. Guglielmo Maisto, Italy  
Prof. Dr. Werner Haslehner, Luxembourg  
Prof. Dr. Eric C.C.M. Kemmeren, Netherlands  
Dr. Daniël Smit, Netherlands  
Prof. Dr. Ana Dourado, Portugal  
Prof. Dr. José Manuel Almudí Cid, Spain  
Prof. Dr. Bertil Wiman, Sweden  
Dr. Katia Cejje, Sweden  
Prof. Dr. Philip Baker, U.K
- Conference Opening: Welcome address by Prof. Dr. Dr. h.c. Michael Lang

Afterwards: Cocktail Reception

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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 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 ECJ decisions which had 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 **November 19, 2015** with a welcome reception at 19:00. The working sessions will be held all day on November 20 and November 21, 2015 at WU (Vienna University of Economics and Business).

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 no later than **October 31, 2015** 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 **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. 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 ECJ on Direct Taxation”**

WU (Vienna University of Economics and Business)  
November 19 – November 21, 2015, Vienna, Austria

**Thursday, November 19, 2015**

19:00

#### **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.

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**Session 1**

*Chair: Michael Lang*

08:30 – 10:30

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

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

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

[Joined Cases C-10/14 \(Miljoen\), C-14/14 \(X\) and C-17/14 \(Société Générale\)](#)

[C-9/14](#) [Kieback](#)

[C-512/13](#) [Sopora](#)

10:30 – 11:00

Coffee Break

**Session 2**

*Chairs: Josef Schuch / Richard Lyal*

11:00 – 12:30

**German Cases** (Alexander Rust)

[C-123/15](#) [Feilen](#)

[C-522/14](#) [Sparkasse Allgäu](#)

[C-479/14](#) [Hünnebeck](#)

12:30 – 14:00

Lunch Break

**Session 3**

*Chairs: Pasquale Pistone / Philip Baker*

14:00 – 15:30

**Austrian Cases** (Claus Staringer)

[C-66/14](#) [Finanzamt Linz](#)

[C-589/13](#) [Familienprivatstiftung Eisenstadt](#)

**Finnish Case** (Marjaana Helminen)

[C-122/15](#) [C](#)

**Czech Case** (Danuše Nerudová)

[C-43/14](#) [ŠKO-ENERGO](#)

15:30 – 16:00

Coffee Break

**Session 4**

*Chair: Claus Staringer*

16:00 – 17:30

**Italian Case** (Guglielmo Maisto)

[C-194/15](#) [Baudinet](#)

**Greek Cases** (Georgios Matsos)

[C-244/15](#) [Comm. v. Greece](#)

[IP/15/4674](#) [Commission vs Greece](#)

**Danish Case** (Søren Friis Hansen)

[C-593/14](#) [Masco Denmark and Damixa](#)

19:00

**Meeting point** for the evening event

20:00

Evening at typical Austrian "Heurigen" (wine tavern)

**buffet dinner** on invitation of the Mayor and Governor of Vienna

**Session 5**

*Chair: Pasquale Pistone*

08:30 – 10:00

**Portuguese Cases** (*Ana Paula Dourado*)

[C-18/15](#) [Brisal](#)

[C-503/14](#) [Comm. v. Portugal](#)

[C-464/14](#) [SECIL](#)

[C-343/13](#) [Modelo Continente Hipermercados](#)

10:00 – 10:30

Coffee Break

**Session 6**

*Chair: Alexander Rust*

10:30 – 12:30

**Belgian Cases** (*Edoardo Traversa*)

[C-176/15](#) [Riskin et Timmermans](#)

[C-68/15](#) [X](#)

[C-48/15](#) [ING International](#)

[C-589/14](#) [Comm. v. Belgium](#)

12:30 – 13:30

Lunch Break

**Session 7**

*Chair: Josef Schuch*

13:30 – 15:30

**Hungarian Case** (*Rita Szudoczky*)

[C-98/14](#) [Berlington Hungary e.a.](#)

**Luxembourg Case** (*Werner Haslehner*)

[C-300/15](#) [Kohll et Kohll-Schlesser](#)

**Spanish Case** (*José Manuel Almudí Cid*)

[C-678/11](#) [Comm. v. Spain](#)

**Swedish Cases** (*Bertil Wiman / Katia Cejie*)

[C-686/13](#) [X AB v. Skatteverket](#)

15:30 – 16:00

Coffee Break

**Session 8**

**Recent trends in ECJ Case Law**

16:00 – 17:30

*Chair: Michael Lang*

*Panel: Melchior Wathelet*

*Egils Levits*

*Philip Baker*

*Richard Lyal*

*Alexander Rust*

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