

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 14-16, 2021

- 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. 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 (emeritus) Prof. Dr. Melchior Wathelet
Mr. Richard Lyal
Prof. Dr. Philip Baker
Prof. Dr. Edoardo Traversa, Belgium
Dr. Ivan Lazarov, LL.M., Bulgaria
Mr. Artur Lundalin, Estonia
Docent, Dr. Kristiina Äimä, Finland
Georges Cavalier, MCF HDR, 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. Guglielmo Maisto, Italy
Dr. iur. Janis Neimanis, Latvia
Prof. Dr. Werner Haslehner, Luxembourg
Dr. Mart van Hulst, Netherlands
Associate Prof. Eivind Furuseth, PhD, Norway - EFTA Court
Prof. Dr. Ana Paula Dourado., Portugal
Ioana-Felicia Rosca, ADIT, LL.M, Romania
Prof. Dr. José Manuel Almudí Cid, Spain
Prof. Dr. Bertil Wiman, Sweden
MMag. Dr. Philip Goeth, LL.M., Barrister, lawyer, UK and Austria
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 participation fee for the conference is 1,300.00 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 November 2, 2021 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 Ms Hedwig Pfanner: Hedwig.pfanner@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

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Sunday, November 14, 2021

19:30 **Typical Vienna Heurigen Dinner on invitation of the Mayor of Vienna.**

Monday, November 15, 2021

Session 1

Chair: Michael Lang

09:00 – 10:30

French Cases (Georges Cavalier)

C-403/19, Societè Generale SA

C-556/20, Schneider Electric SA and Others v Premier ministre, Ministre de l’Economie, des Finances et de la Relance – Preliminary Ruling

C-398/21, Conseil national des barreaux and Others

Latvian Case (Janis Neimanis)

C-175/20, Valsts ieņēmumu dienests - Opinion

Hungarian Cases (Rita Szudoczky & Balázs Karolyi)

C-596/19 P Commission v. Hungary

C-363/20, MARCAS MC Szolgáltató Zrt. v Nemzeti Adó-és Vámhivatal Fellebbviteli Igazgatósága – Preliminary Ruling

10:30 – 11:00

Coffee Break

Session 2

Chair: Josef Schuch

11:00 – 12:30

German Cases (Alexander Rust & Roland Ismer)

C-431/21, Finanzamt Bremen – Preliminary Ruling

C-620/19, J&S Service

C-394/20, Finanzamt V - Opinion

C-537/20, L Fund – Preliminary Ruling

C-572/20, ACC Silicones Ltd. v Bundeszentralamt für Steuern– Preliminary Ruling

Bulgarian Case (Ivan Lazarov)

C-257/20, Viva Telecom Bulgaria – Opinion

Norwegian Case - EFTA Court (Eivind Furuseth)

E-3/21, PRA Group Europe AS v Staten v/Skatteetaten – Request for advisory opinion

12:30 – 14:00

Lunch Break

Session 3

Chair: Alexander Rust

14:00 – 16:00

Spanish Cases (José Manuel Almudí Cid)

C-788/19, Commission v Spain – Opinion

C-51/19 P and C-64/19 P, World Duty Free Group, SA v. European Commission and Kingdom of Spain v. World Duty Free SA and European Commission

C-52/19 P, Banco Santander v Commission

C-53/19 P and C-35/19 P, Banco Santander and Santusa v Commission and Spain v Commission (Judgements expected on 5/10)

C-54/19 P, Axa Mediterranea v. Commission (Judgement expected on 5/10)

C-55/19 P, Prosegur Compañía de Seguridad v Commission (Judgement expected 5/10)

Luxembourg Cases (Werner Haslehner)

T-516/18, Luxembourg v Commission

T-525/18, ENGIE Global LNG Holding and others vs Commission

C-437/19 État du Grand-duché de Luxembourg – Opinion

T-816/17, Luxembourg v. Commission

T-318/18, Amazon EU and Amazon.com v Commission

Dutch Case (Mart van Hulten)

T-648/19, Nike European Operations Netherlands and Converse Netherlands v Commission

16:00 – 16:30 Coffee Break

Session 4 *Chair: Claus Staringer*

16:30 – 17:30 **Swedish Case** (Bertil Wiman)

C-484/19, Lexel

Estonian Case (Artur Lundalin)

C-420/19, Heavyinstall

Romanian Case (Ioana-Felicia Rosca)

C-828/19, Panavitrans

C-677/19, Valoris

**17:45 Inaugural Lecture Prof. Kofler - "Gimme Shelter":
The Shielding Effect of European Tax Directives**

Tuesday, November 16, 2021

Session 5 *Chair: Pasquale Pistone*

09:00 – 10:30 **Gibraltar Cases** (Philip Baker)

T-508/19, Mead Johnson Nutrition (Asia Pacific) and Others v Commission (GC)

C-705/20, Fossil (Gibraltar) – Preliminary Ruling

UK Cases (Philip Goeth)

C-707/20, Gallaher – Preliminary Ruling

T-363/19, United Kingdom v. Commission (Application)

T-456/19, ITV v. Commission (Application)

10:30 – 11:00 Coffee Break

Session 6

Chair: Karoline Spies

11:00 – 12:30

Finnish Cases (Kristiina Äimä)

C-480/19, E v. Veronsaajien oikeudenvalvontayksikkö

C-342/20, A SCPI v. Veronsaajien
oikeudenvalvontayksikkö

Portuguese Cases (Ana Paula Dourado)

C-545/19, Allianzgi-Fonds Aevn – Opinion

C-388/19, MK v Autoridade Tributária e Aduaneira

C-449/20, Real Vida Seguros

12:30 – 13:30

Lunch Break

Session 7

Chair: Pasquale Pistone

13:30 – 15:30

Belgian Cases (Edoardo Traversa)

C-241/20, BJ

C-52/21 and C-53/21, Pharmacie populaire – Preliminary
Ruling

C-694/20, Orde van Vlaamse Balies – Preliminary Ruling

C-337/19 P, Commission v Belgium and Magnetrol
International

C-414/21, VP Capital - Preliminary Ruling

C-674/20, Airbnb Ireland – Preliminary Ruling

Italian Cases (Guglielmo Maisto)

C-83/21, Airbnb Ireland UC, Airbnb Payments UK Ltd v
Agenzia delle Entrate – Preliminary Ruling

C-478/19 and C-479/19 UBS Real Estate

15:30 – 16:00

Coffee Break

Session 8

Recent trends in CJEU Case Law

16:00 – 17:30

Chair: Georg Kofler

Panel: Melchior Wathelet

Richard Lyal

Philip Baker