

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 8 – 10, 2018

- Organizer: Institute for Austrian and International Tax Law, WU
(www.wu.ac.at/taxlaw)
- 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: Premier Avocat général Prof. Dr. Melchior Wathelet
Dr. Richard Lyal
Prof. Dr. Servatius van Thiel
And Professors of the Institute
- Conference Venue: WU (Vienna University of Economics and Business)
- Speakers will include: Prof. Dr. Claus Staringer, Austria
Prof. Dr. Luc De Broe, Belgium
Slavka Dimitrova Slavcheva, LL.M., Bulgaria
Prof. Dr. Danuše Nerudová, Czech Republic
Prof. Dr. Søren Friis Hansen, Denmark
Prof. Dr. Daniel Gutmann, France
Prof. Dr. Roland Ismer, Germany
Prof. Dr. Alexander Rust, Germany
Dr. Rita Szudoczky, Hungary
Prof. Paolo Arginelli, Italy
Prof. Dr. Eric C.C.M. Kemmeren, Netherlands
Prof. Dr. Daniël Smit, Netherlands
Prof. Dr. José Manuel Almudí Cid, Spain
Dr. Katia Cejje, Sweden
- Conference Opening: Welcome address by Prof. Dr. DDr. h.c. Michael Lang
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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 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 **November 8, 2018**, with a welcome reception. The working sessions will be held all day on November 9 and 10, 2018, 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 **October 8, 2018**, 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. Layomi Gunatilleke-Jester (layomi.gunatilleke-jester@wu.ac.at)

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

Head of 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
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Prof. Dr. Alfred Storck

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Prof. Dr. Alexander Rust

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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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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),
1020 Wien, Welthandelsplatz 1
November 8 – 10, 2018, Vienna, Austria

Thursday, 8 November 2018

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, 2nd floor, Welthandelsplatz 1, 1020 Vienna.

Friday, 9 November 2018

Session 1

09:00 – 10:30

Chair: Michael Lang

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

C-398/16 / C-399/16 X (VB) / X (NV)

C-156/17 Köln-Aktienfonds Deka

C-272/17 Zyla – Opinion Sánchez-Bordona

C-598/17 A-fonds – Preliminary Ruling

10:30 – 11:00

Coffee Break

Session 2*Chair: Josef Schuch*

11:00 – 12:30

Belgium Cases (Luc De Broe)C-110/17 Commission v BelgiumC-602/17 Sauvage et Lejeune – Preliminary RulingC-174/18 Jacob and Lennertz – Preliminary RulingC-389/18 Brussels Securities NV**Czech Case** (Danuše Nerudová)C-405/18 Aures Holdings – Preliminary Ruling

12:30 – 14:00

Lunch Break

Session 3*Chair: Josef Schuch*

14:00 – 15:30

Italy Cases (Paolo Arginelli)C-125/17 Bisignani – OrderC-524/15 Menci**Spain Case** (José Manuel Almudí Cid)C-233/16 AngedC-234/16 / C-235/16 AngedC-236/16 / C-237/16 Anged

15:30 – 16:00

Coffee Break

Session 4*Chair: Alfred Storck / Richard Lyal*

16:00 – 18:00

Germany Cases (Alexander Rust & Roland Ismer)C-382/16 Hornbach – BaumarktC-685/16 EV – Opinion WatheletC-135/17 X – Opinion MengozziC-581/17 Wächtler – Preliminary RulingC-641/17 College Pension Plan of British Columbia –
CPPBC – Preliminary RulingC-504/16 / C-613/16 Deister Holding / Juhler HoldingC-440/17 GS OrderC-480/17 Montag – Preliminary Ruling

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, 10 November 2018**Session 5***Chair: Alexander Rust*

09:00 – 10:30

Sweden Case (Katia Cejje)C-607/17 Memira Holding – Preliminary RulingC-608/17 Holmen AB – Preliminary Ruling

Austria Case (Claus Staringer)
C-625/17 Vorarlberger Landes- und Hypothekenbank AG
– Preliminary Ruling

Bulgaria Case (Slavka Dimitrova Slavcheva)
C-553/16 TTL

10:30 – 11:00 Coffee Break

Session 6

11:00 – 12:30

Chair: Claus Staringer

France Cases (Daniel Gutmann)

C-355/16 Picart

C-327/16 / C-421/16 Jakob / Lassus

C-416/17 Commission v France – Opinion Wathelet

C-575/17 Sofina and others – Opinion Wathelet

Hungary Case (Rita Szudoczky)

C-75/18 Vodafone Magyarország – Preliminary Ruling

12:30 – 13:30 Lunch Break

Session 7

13:30 – 15:30

Chair: Alexander Rust

Denmark Cases (Søren Friis Hansen)

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

Kokott / X Denmark – Opinion Kokott / X Denmark – Opinion
Kokott

C-299/16 Z Denmark – Opinion Kokott

C-116/16 / C-117/16 T Denmark / Y Denmark – Opinion
Kokott

C-28/17 NN

C-480/16 Fidelity Funds and Others

C-650/16 Bevola and Jeans W. Trock

15:30 – 16:00 Coffee Break

Session 8

16:00 – 17:30

Recent trends in CJEU Case Law

Chair: Michael Lang

Panel: Melchior Wathelet

Richard Lyal

Servatius van Thiel

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. 2, room LC.0.002.

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.