

INVITATION

Conference

Court of Justice of the European Union: Recent VAT Case Law

WU (Vienna University of Economics and Business),
January 22-24, 2020, Vienna, Austria

The Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) is proud to invite you to the Conference **“Court of Justice of the European Union: Recent VAT Case Law”**.

This conference will focus on the recent case law of the Court of Justice in the area of indirect taxation. The judgment rendered from September 2018 onwards and important previous judgments will be analyzed by panels consisting of leading academics, judges, government representatives and business representatives

The conference will start with a reception on January 22, 2020 at 18:00 at the Institute for Austrian and International Tax Law. The working sessions will be held all day on **January 23 and 24, 2020 at the Ceremony Hall 1 of WU** (Vienna University of Economics and Business), LC building on campus, Welthandelsplatz1, 1020 Vienna. The conference will close on **January 24, 2020, around 18:00**.

The participation fee for the conference amounts to 2.000,00 Euro. For Government Officials the conference fee may be reduced to 1.000,00 Euro when they apply for a reduction. A waiver may be granted to a limited number of full-time academics, who are employed by a University or other academic institution (wherever located) and who have been engaged in research activities related to the topic of the conference. The participation fee must be paid not later than December 20, 2019, and will not be refunded in the case of cancellation 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. 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

"Court of Justice of the European Union: Recent VAT Case Law"

WU (Vienna University of Economics and Business),
January 22-24, 2020, Vienna, Austria

Wednesday, January 22, 2020

18:00

WELCOME RECEPTION

Welcome address:

Michael Lang, Institute for Austrian and International Tax Law, WU

Cocktail reception

at the Institute for Austrian and International Tax Law, WU.

Institute for Austrian and International Tax Law, WU

Welthandelsplatz 1
D3 building, 2nd floor
1020 Vienna, Austria

Conference opening

09:00 **Patrice Pillet**, European Commission
Michael Lang, Institute for Austrian and International Tax Law, WU

Session 1 Fundamental Principles and VAT

09:00 – 10:45 *Keynote papers:*

Paper 1: Abuse vs. Fraud in VAT: legal basis and legal consequences

Author: **Christoph Wäger**, Judge at the Federal Fiscal Court, Germany

Paper 2: Ne bis in idem and VAT

Author: **Karina Kim Egholm Elgaard**, University of Copenhagen

Chair: **Michael Lang**, Institute for Austrian and International Tax Law, WU

Panel: **Melchior Wathelet**, Advocate General at the Court of Justice of the European Union (emeritus)

Mariken van Hilten, Judge at the Supreme Court of the Netherlands & University van Amsterdam

Walter Hellerstein, University of Georgia School of Law (emeritus); Professor at the Institute for Austrian and International Tax Law, WU

Rebecca Millar, The University of Sydney Law School

10:45 – 11:15 Coffee Break

Session 2 Administrative Cooperation in VAT

11:15 - 13:00 *Keynote papers:*

Paper 1: Administrative Cooperation and Taxpayer's Rights

Author: **Viktoria Wöhrer**, The Chinese University of Hongkong

Paper 2: Joint Audits

Author: **Nevia Čičin-Šain**, Institute for Austrian and International Tax Law, WU

Chair: **Pasquale Pistone**, Institute for Austrian and International Tax Law, WU

Panel: **Carmen Muniz Sanchez**, European Commission

Alexander Grandisch, Federal Ministry of Finance of Germany; Deputy Head of Unit "European harmonization of VAT

Charlène Herbain, PwC Legal Brussels & University of Luxembourg

13:00 – 14:30 Lunch Break

Session 3 **Taxable Persons and Related Issues in VAT Law - Recent Case Law of the CJEU**

14:30 – 15:30 *Keynote paper:* **Sebastian Pfeiffer / Karoline Spies**,
Federal Fiscal Court, Austria / Institute for Austrian and
International Tax Law, WU

Chairs: **Alexander Rust**, Institute for Austrian and International
Tax Law, WU
Walter Hellerstein, University of Georgia School of Law
(emeritus); Professor at the Institute for Austrian and
International Tax Law, WU

Panel: **Werner Engelen**, LEGO
Nina Sainio, Finnish Tax Administration

15:30 – 16:00 Coffee Break

Session 4 **Taxable Transactions in VAT Law - Recent Case Law of the CJEU**

16:00 – 17:30 *Keynote paper:* **Herman van Kesteren**, Tilburg University, PwC

Chairs: **Pasquale Pistone**, Institute for Austrian and
International Tax Law, WU
Walter Hellerstein, University of Georgia School of Law
(emeritus); Professor at the Institute for Austrian and
International Tax Law, WU

Panel: **Lena Odelberg**, Volvo
Marcos Alvarez, Spanish Tax Administration

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.

Friday, January 24, 2020

Session 5 **Tax Base/Tax Rate in VAT Law - Recent Case Law of the CJEU**

9:00 – 10:30 *Keynote paper:* **Ad van Doesum**, Maastricht University, PwC

Chair: **Roberto Michieletto**, European Commission

Panel: **Peter Sanderson**, Vodafone
Thomas Ecker, Federal Ministry of Finance, Austria

10:30 – 11:00 Coffee Break

Session 6 Exemptions in VAT Law - Recent Case Law of the CJEU

11:00 – 12:30	<i>Keynote paper:</i>	Andrea Parolini , Maisto e Associati, Catholic University of Piacenza
	<i>Chair:</i>	Roberto Michieletto , European Commission
	<i>Panel:</i>	Joe Marden , Shell
		Ronny Peter , Luxembourg Tax Administration
12:30 – 13:30	Lunch Break	

Session 7 Input VAT Deductions in VAT Law - Recent Case Law of the CJEU

13:30 – 15:00	<i>Keynote paper:</i>	Caroline Heber
	<i>Chair:</i>	Karoline Spies , Institute for Austrian and International Tax Law, WU
	<i>Panel:</i>	Karl-Heinz-Haydl , Business at OECD VAT/GST Chair /PwC
		Ilse Verouden , Ministry of Finance, Netherlands
15:00 – 15:30	Coffee Break	

Session 8 Recent Case Law of the CJEU in the area of VAT – In which direction does the CJEU go?

15:30 – 17:00	<i>Chair:</i>	Patrice Pillet , European Commission
	<i>Panel includes</i>	Melchior Wathelet , Advocate General at the Court of Justice of the European Union (emeritus)
		Carl Gustav Fernlund , Judge at the Court of Justice of the European Union
		Christoph Wäger , Judge at the Federal Fiscal Court, Germany
		Ine Lejeune , Attorney
		Karoline Spies , Institute for Austrian and International Tax Law, WU
17:00 – 17:30	<u>Closing Remarks</u>	
		Patrice Pillet , European Commission
		Karoline Spies , Institute for Austrian and International Tax Law, WU

The Welcome Reception will be held at the Institute for Austrian and International Tax Law, Welthandelsplatz 1, D3 building, 2nd floor, 1020 Vienna. The working sessions of the conference will be held in the LC building, Welthandelsplatz 1, LC building, Ceremony Hall nr. 1 ("Large Ceremony Hall"), room nr. LC.0.110.

We would like to inform you that photos will be taken at this event. 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.