

## PROGRAMME

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### Conference

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

ONLINE

January 19-21, 2022

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#### Wednesday, January 19, 2022

16:00

#### Inaugural lecture WU Tax Law Technology Center

"The transformation of tax & customs law into the digital world of processes, automation and predictions" – **Robert Risse**

#### Thursday, January 20, 2022

#### Conference opening

09:00

**Ilze Kuniga**, European Commission

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

#### Session 1

#### Taxpayer rights in EU VAT law

09:00 – 10:45

Keynote papers:

**Paper 1: The use of new technologies in VAT and taxpayer rights**

Author: **Marta Papis-Almansa**, University of Copenhagen

**Paper 2: Sanctions in the area of EU VAT law – legal framework and limits**

Author: **Robert Kert**, Institute for Austrian and European Economic Criminal Law, WU

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

Panel: **Juliane Kokott**, Advocate General at the Court of Justice of the European Union

**Karl-Heinz Haydl**, Global VAT/GST Practitioner, Business at OECD VAT/GST Chair

10:45 – 11:15

Coffee Break

**Session 2** **Bad debt and insolvency in EU VAT law**

**11:15 - 13:00**

*Keynote papers:*

**Paper 1: Bad debt and insolvency in EU VAT law: status quo and room for improvement**

*Author:* **Ad van Doesum**, Maastricht University

**Paper 2: Bad debt and insolvency in VAT/GST law globally: approaches in other jurisdictions**

*Author:* **Yan XU**, University of New South Wales

*Chair:* **Caroline Heber**, Max Planck Institute for Tax Law and Public Finance / Institute for Austrian and International Tax Law, WU

*Panel:* **Ilse Verouden**, Ministry of Finance, Netherlands  
**Peter Sanderson**, Vodafone

13:00 – 14:30

Lunch Break

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

**14:30 – 15:45**

*Keynote paper:* **Sebastian Pfeiffer**, Federal Fiscal Court, Austria

*Cases:*

C-655/19 – *LN*

C-604/19 – *Gmina Wrocław*

C-812/19 – *Danske Bank*

C-48/20 – *P*

C-846/19 – *EQ*

C-868/19 – *M-GmbH*

C-4/20 – *ALTI*

*Chairs:* **Antonio Victoria Sanchez**, European Commission

*Panel:* **Kerstin Alvensson**, Swedish Tax Agency

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

**Joe Marden**, Shell

15:45 – 16:15

Coffee Break

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

**16:15 – 17:30**

Keynote paper:    **Herman van Kesteren**, Tilburg University, PwC

Cases:

C-501/19 – UCMR-ADA

C-604/19 – Gmina Wrocław

C-846/19 – EQ

C-855/19 – Dyrektor Izby Administracji Skarbowej w Bydgoszczy

C-21/20 - Balgarska natsionalna televizia

Chairs:                      **Antonio Victoria Sanchez**, European Commission

Panel:                        **Tiina Ruohola**, Confederation of Finnish Industries

**Joseph Sammut**, Ministry of Finance and Employment, Malta

**Friday, January 21, 2022**

**Session 5**                      **Place of Supply in VAT Law - Recent Case Law of the CJEU**

**9:00 – 10:00**

Keynote paper:    **Nevia Cicin-Sain**, Institute for Austrian and Tax Law, WU

**Annika Streicher**, Freshfields Bruckhaus Deringer

Cases:

C-288/19 – Finanzamt Saarbrücken

C-7/20 – Hauptzollamt Münster

C-459/19 – Wellcome Trust Ltd

C-593/19 – SK Telecom

C-931/19 - Titanium

Chair:                        **Georg Kofler**, Institute for Austrian and International Tax Law, WU

Panel:                        **Bernhard Kuder**, Federal Ministry of Finance, Austria

**Carlos Gómez Barrero**, Garrigues

**Session 6**                      **Tax Base/Tax Rate in VAT Law - Recent Case Law of the CJEU**

**10:00 – 11:00**

Keynote paper:    **Frank Nellen**, Maastricht University

Cases:

C-507/20 – FGSZ

C-802/19 – Firma Z

C-703/19 – J.K.

C-844/19 – TechnoRent

C-521/19 – Tribunal Económico Administrativo Regional de Galicia

C-406/20 – Phantasieland

C-717/19 - Boehringer Ingelheim

C-324/20 - X-Beteiligungsgesellschaft

Chair: **Alexander Rust**, Institute for Austrian and International Tax Law, WU

Panel: **Luc Dhont**, Procter & Gamble  
**Ronny Peter**, Ministry of Finance, Luxembourg

11:00 – 11:30 Coffee Break

**Session 7 Exemptions in VAT Law - Recent Case Law of the CJEU**

**11:30 – 12:45** Keynote paper: **Andrea Parolini**, Maisto e Associati

Cases: C-449/19 – WEG Tevesstraße  
C-801/19 – Franck  
C-581/19 – Frenetikexito  
C-907/19 – Q-GmbH  
C-846/19 – EQ  
C-58/20 & C-59/20 – K & DBKAG  
C-695/19 – Rádio Popular  
C-373/19 - Dubrovin & Tröger – Aquatics

Chair: **Caroline Heber**, Max Planck Institute for Tax Law and Public Finance / Institute for Austrian and International Tax Law, WU

Panel: **Ethna Kennon**, KPMG  
**Marcos Alvarez Suso**, State Agency for Tax Administration, Spain

12:45 – 13:45 Lunch Break

**Session 8 Input VAT Deductions in VAT Law - Recent Case Law of the CJEU**

**13:45 – 15:00** Keynote paper: **Marie Lamensch**, UCLouvain and Free University of Brussels, Arteo

Cases: C-21/20 - Balgarska natsionalna televizija  
C-45/20 & C 46/20 - E & C  
C-248/20 - Skellefteå Industrihus  
C-182/20 - Administrația Județeană a Finanțelor Publice Suceava  
C-396/20 - CHEP Equipment Pooling  
C-80/20 - Wilo Salmson France  
C-294/20 – GE Auto Service Leasing  
C-334/20 – Amper Metal

Chair: **Antonio Victoria Sanchez**, European Commission

Panel: **Lena Odelberg**, Volvo  
**Ian McCarthy**, Office of the Revenue Commissioners, Ireland

15:00 – 15:30 Coffee Break

**Session 9**      **Recent Case Law of the CJEU in the area of VAT – In which direction does the CJEU go?**

**15:30 – 17:00**      *Chair:*              **Caroline Heber**, Max Planck Institute for Tax Law and Public Finance / Institute for Austrian and International Tax Law, WU

*Panel:*              **Juliane Kokott**, Advocate General Court of Justice of the European Union

**Ine Lejeune**, Attorney

**Nevia Cicin-Sain**, Institute for Austrian and Tax Law, WU

**17:00 – 17:30**      **Closing Remarks**

**Antonio Victoria Sanchez**, European Commission

**Caroline Heber**, Max Planck Institute for Tax Law and Public Finance / Institute for Austrian and International Tax Law, WU

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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. Hedwig Pfanner: [Hedwig.pfanner@wu.ac.at](mailto:Hedwig.pfanner@wu.ac.at). Photos will be used to inform the public about the activities of the Institute.