

INVITATION

Conference

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

WU (Vienna University of Economics and Business),
December 13-15, 2015, Vienna, Austria

The Institute for Austrian and International Tax Law of 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 2014 onwards and important previous judgments will be analyzed by panels consisting of leading academics, judges, government representatives and business representatives.

The working sessions will be held all day on **December 14 and 15, 2015 at the Ceremony Hall 1 of WU** (Vienna University of Economics and Business), LC building on the New Campus, Welthandelsplatz1, 1020 Vienna. The conference will close on **December 15, 2015, around 18:00**.

The participation fee for the conference amounts to 2.000,00 Euro. For Government Officials the conference fee will be reduced to 1.000,00 Euro. 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 November 20, 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).

-----With friendly support of EY Stiftung Germany-----

PROGRAMME

Conference

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

WU (Vienna University of Economics and Business),
December 13-15, 2015, Vienna, Austria

Sunday, December 13, 2015

18:00

WELCOME RECEPTION

Welcome address:

Donato Raponi / Antonio Victoria-Sanchez, European Commission,
Michael Lang, Institute for Austrian and International Tax Law, WU

Cocktail reception

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

NEW CAMPUS OF WU

Welthandelsplatz 1
D3 building, 2nd floor
1020 Vienna

Conference opening

08:30 Donato Raponi, European Commission
Michael Lang, Institute for Austrian and International Tax Law, WU

Session 1 **Guiding Principles and Burning Questions in the VAT Case Law of the CJEU**

08:30 – 10:30 Keynote speakers/papers :
Rita de la Feria, Durham University
Interpretation methods in the case law of the CJEU in VAT.
Charlène Herbain, University of Luxembourg
What the CJEU in the area of VAT leaves the domestic courts to decide.
Paolo Centore, P. Centore & Associates Law Firm, University of Parma.
Implementation of CJEU Judgments by Domestic courts.
Edoardo Traversa, Catholic University of Louvain and KULeuven
- **Procedural law and substantive law in the case law of the CJEU – Where to draw the border line and what follows from this qualification.**
Marie Lamensch, Vrije Universiteit Brussel, and Catholic University of Louvain
The use of soft law by the European VAT legislator, and what the CJEU makes of it.
Karl-Heinz Haydl, GE Corporate
Business perspective on the above mentioned aspects – “Domestic courts and the CJEU – its importance for and impacts on daily business practice”.
Chairs: Donato Raponi, European Commission
Michael Lang, Institute for Austrian and International Tax Law, WU
Lars Dobratz, CJEU

10:30 – 11:00 Coffee Break

Session 2 **Guiding Principles and Burning Questions in the VAT Case Law of the CJEU**

11:00 - 12:30 Keynote speakers/papers :
Walter Hellerstein, . The University of Georgia School of Law
Specialized Tax Courts in Multijurisdictional Systems: An American Perspective.
Jean-Claude Bouchard, President of the Maurice LAURE prize, member of the VAT Expert Group of the European Commission
Need for a reform: What goes beyond the power of the CJEU? In which areas is action by the legislator urgently needed?
Karoline Spies, Institute for Austrian and Int. Tax Law, WU
Different approaches of the CJEU case law in direct and indirect tax law (Consistencies / Divergences).

Alain Cornet, Procter & Gamble.

Business perspective on the above mentioned aspects.

Chairs: European Commission
Pasquale Pistone, Institute for Austrian and Int. Tax Law, WU
Lars Dobratz, CJEU

12:30 – 14:00 Lunch Break

Session 3 Taxable Persons / Public Bodies in VAT Law - Recent Case Law of the CJEU

14:00 – 15:30 Keynote paper: Sebastian Pfeiffer, Federal Ministry of Finance, Austria

Chairs: European Commission
Josef Schuch, Institute for Austrian and Int. Tax Law, WU
Panel: Brigitte Bijl, Ministry of Finance of the Netherlands
Georg von Streit, Deutsche Post

15:30 – 16:00 Coffee Break

Session 4 Supply of Goods and Services in VAT Law - Recent Case Law of the CJEU

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

Chairs: European Commission
Claus Staringer, Institute for Austrian and Int. Tax Law, WU
Panel: Kerstin Alvesson, Swedish Tax Administration
Stefanie Dreher, UPS
Rebecca Millar, Sydney Law School

18:45

Meeting point

20:00

Typical Vienna **Heurigen Dinner** on invitation of the Mayor of Vienna
Please see separate information in the conference binder.

Tuesday, December 15, 2015

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

Chairs: European Commission
Alexander Rust, Institute for Austrian and Int. Tax Law, WU
Panel: Massimo Morarelli, Italian Revenue Agency, Directorate for Tax Regulation
Marlon van Amersfoort, Shell International
Rebecca Millar, Sydney Law School

10:30 – 11:00 Coffee Break

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

11:00 – 12:30 Keynote paper: Andrea Parolini, Catholic University of Piacenza, Maisto e Associati

Chairs: European Commission
Josef Schuch, Institute for Austrian and Int. Tax Law, WU

Panel: Quentin Bradshaw, HM Treasury.
Chiu Ming Man, Barclays.

12:30 – 14:00 Lunch Break

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

14:00 – 15:30 Keynote paper: Oskar Henkow, Lund University

Chairs: European Commission
Pasquale Pistone, Institute for Austrian and Int. Tax Law, WU

Panel: Mirja Salo, Tax Administration – Leading Ombudsman in VAT, Finland
Georg von Streit, Deutsche Post

15:30 – 16:00 Coffee Break

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

16:00 – 17:30 Chairs: European Commission
Alexander Rust, Institute for Austrian and Int. Tax Law, WU

Panel: Mariken van Hilten, Judge at the Supreme Court of the Netherlands
Christoph Wäger, Judge at the Federal Fiscal Court, Germany
Ine Lejeune, Partner Tax Policy - Dispute resolution & Litigation, Avocat/Advocaat, Law Square
Thomas Ecker, Austrian Federal Ministry of Finance
Ben Terra, University of Lund

17:30 – 18:00 **Closing Remarks**

Donato Raponi, European Commission
Alexander Rust, 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.