



# INVITATION

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## Conference

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

WU (Vienna University of Economics and Business),  
December 15-17, 2013, Vienna, Austria

The Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) in collaboration with the Taxation and Customs Union Directorate of the European Commission are 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 January 2012 onwards and important previous judgments will be analyzed by panels consisting of leading academics, judges, government representatives and business representatives.

Please note that this event will take place on the New Campus of WU, which is located in Vienna's second district, at Welthandelsplatz 1, 1020 Vienna

<b>ATTENTION: NEW CAMPUS</b> Welthandelsplatz 1 1020 Vienna
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The working sessions will be held all day on **December 16 and 17, 2013 at the Ceremony Hall 1 of WU** (Vienna University of Economics and Business), LC building on the New Campus, Welthandelsplatz 1, 1020 Vienna. The conference will close on **December 17, 2013, around 18:00**.

The participation fee for the conference amounts to 2.000,00 Euro. For Government Officials a reduced rate of 1.000,00 is applicable. 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 15, 2013, 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 Government Official, or apply for a waiver of the participation fee. Please send your applications via e-mail to **Renée Pestuka** ([renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at)).



In collaboration with



## PROGRAMME

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### Conference

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

WU (Vienna University of Economics and Business),  
December 16-18, 2013, Vienna, Austria

**Sunday, December 15, 2013**

18:00

#### **WELCOME RECEPTION**

**Welcome address:** Arthur Kerrigan, European Commission,  
Michael Lang, Institute for Austrian and International Tax Law, WU

#### **Cocktail reception**

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

ATTENTION: **NEW CAMPUS**  
Welthandelsplatz 1  
D3 building, 2<sup>nd</sup> floor  
1020 Vienna

## Monday, December 16, 2013

### **Conference opening**

09:00 – 09:30 Heinz Zourek, European Commission  
Michael Lang, Institute for Austrian and International Tax Law, WU

### **Session 1 Fundamentals**

09:30 – 10:30 Keynote speakers : Richard Lyal, European Commission  
Joachim Englisch, Universität Münster  
Chairs: Stephen Bill, EY Luxembourg  
Michael Lang, Institute for Austrian and International Tax Law, WU

10:30 – 11:00 Coffee Break

### **Session 2 Abuse and anti-avoidance measures**

11:00 – 12:30 Keynote paper: Edoardo Traversa, Institute for Austrian and International Tax Law, WU  
Chairs: Donato Raponi, European Commission  
Claus Staringer, Institute for Austrian and International Tax Law, WU  
Panel: Marcos Álvarez Suso, Spanish Tax Administration, Spain  
Ben Terra, University of Amsterdam, University of Lund, EY

12:30 – 14:00 Lunch Break

### **Session 3 Taxable Persons / Public Bodies**

14:00 – 15:30 Keynote paper: Oskar Henkow, Lund University  
Chairs: Niall Campbell, KPMG  
Josef Schuch, Institute for Austrian and International Tax Law, WU  
Panel: Caroline Daly, Office of the Attorney General, Ireland  
Sebastian Pfeiffer, Federal Ministry of Finance, Austria

15:30 – 16:00 Coffee Break

### **Session 4 Supply of Goods and Services Taxes**

16:00 – 17:30 Keynote paper: Herman van Kesteren, Tilburg University, PwC  
Chairs: Thomas Ecker, Federal Ministry of Finance, Austria  
Pasquale Pistone, Institute for Austrian and International Tax Law, WU; University of Salerno; Academic Chairman IBFD  
Panel: Peter Mason, Rosetta Tax LLP  
Marja Hokkanen, University of Helsinki

**Session 5**                      **Tax base / Tax rates**

9:00 – 10:30                      Keynote paper:                      Ad van Doesum, Maastricht University  
Chairs:                                      Petra Pospíšilová, Director at CSOB bank and Chair of the European Banking Federation VAT  
Pasquale Pistone, Institute for Austrian and International Tax Law, WU; University of Salerno; Academic Chairman IBFD  
  
Panel:                                      Päivi Taipalus, Finnish Tax Administration  
Rebecca Millar, The University of Sydney

10:30 – 11:00                      Coffee Break

**Session 6**                      **Exemptions: Financial and Insurance Services**

11:00 – 12:30                      Keynote paper:                      Michael Conlon, Hogan Lovells International LLP  
Chairs:                                      Richard Lyal, European Commission  
Edoardo Traversa, Institute for Austrian and International Tax Law, WU  
  
Panel:                                      Ine Lejeune, PwC Belgium  
Stephen Coleclough, Chartered Institute of Taxation  
Antonio Vázquez del Rey, University of Navarra

12:30 – 14:00                      Lunch Break

**Session 7**                      **Exemptions: Immovable Property & Miscellaneous**

14:00 – 15:30                      Keynote paper:                      Andrea Parolini, Maisto e Associati  
Chairs:                                      Arthur Kerrigan, European Commission  
Claus Staringer, Institute for Austrian and International Tax Law, WU  
  
Panel:                                      Karl-Heinz Haydl, GE Corporate  
Jill Noble, HMRC's Solicitor's Office UK  
Gottfried Schellmann, Müller-Koch & Schellmann Steuerberatungsgesellschaft m.b.H.

15:30 – 16:00                      Coffee Break

**Session 8**                      **Deductions**

16:00 – 17:30                      Keynote papers:                      Eleonor Kristoffersson, Orebro University  
Thomas Ecker, Federal Ministry of Finance, Austria  
Chairs:                                      Jean Claude Bouchard, Taj - Société d'avocats, Paris  
Michael Lang, Institute for Austrian and International Tax Law, WU  
  
Panel:                                      Bertrand Monfort, EY Germany

17:30 – 18:00                      **Closing Remarks**

Donato Raponi, European Commission  
Michael Lang, 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, 2<sup>nd</sup> 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.0.001