

PROGRAMME

Online-Conference

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

March 25-26, 2021, Vienna, Austria

Thursday, March 25, 2021

Conference opening

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

Session 1 **Fundamental Principles and VAT**

09:00 – 11:00 *Keynote papers:*

Paper 1: “Joint liability rules”
(discussion of case law to Art 205 VAT Directive, limits in the light of the Charter, examples from Member States: e.g. platforms)

Author: **Karoline Spies**, Institute for Austrian and International Tax Law

Paper 2: “Good Faith and Legitimate Expectations”

Author: **Mariken van Hilten**, Vice President of the Supreme Court of the Netherlands & Professor of indirect taxes at University of Amsterdam

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

Panel: **David Hummel**, Court of Justice of the European Union
Thomas Ecker, Federal Ministry of Finance, Austria
Alexander Grandisch, Federal Ministry of Finance of Germany; Deputy Head of Unit “European harmonization of VAT”
Ine Lejeune, Attorney
Roberto Michieletto, European Commission

11:00 – 11:30 Coffee Break

Session 2 **Financial services**

11:30 - 13:15

Keynote papers:

Paper 1: **“VAT treatment of financial services in the EU”**
(analysis of relevant case law identification of major problems, both from an academic and practical view point)

Author: **Simon Cornielje**, Vrije Universiteit, VU Amsterdam, PwC

Paper 2: **“VAT treatment of financial services globally”**
(overview of alternative approaches, e.g. Australia/New Zealand)

Author: **Rick Krever**, The University of Western Australia.

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

Panel: **Ambra dell`Aversano**, European Commission
Melchior Wathelet, Advocate General at the Court of Justice of the European Union (emeritus)
Kerstin Alvesson, Swedish Tax Agency
Dieuwertje Euser, ABN AMRO

13:15 – 14:45

Lunch Break

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

14:45 – 15:45

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

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

Panel: **Walter Hellerstein**, University of Georgia School of Law (emeritus); Professor at the Institute for Austrian and International Tax Law, WU
Joe Marden, Shell
Marcos Alvarez Suso, Spanish Tax Administration

15:45 – 16:15

Coffee Break

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

16:15 – 17:45 Keynote paper: **Herman van Kesteren**, Tilburg University, PwC

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

Panel: **Peter Sanderson**, Vodafone
 Mika Jokinen, Finnish Tax Administration

Friday, March 26, 2021

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: **Luc Dhont**, Indirect Tax Director EU+ for Procter & Gamble
 Joseph Sammut, Office of the Commissioner for Revenue – Ministry for Finance, Malta
 Irmantas Jarukaitis, Judge at the Court of Justice of the European Union

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**, Maisto e Associati

Chair: **Karoline Spies**, Institute for Austrian and International Tax Law
 François Biltgen, Judge at the Court of Justice of the European Union

Panel: **Ethna Kennon**, KPMG
 Ronny Peter, Registration Duties, Estates and VAT Authority – Head of International Relations (VAT), Luxembourg

12:30 – 13:30 Lunch Break

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

- 13:30 – 15:00 Keynote paper: **Marie Lamensch**, UCLouvain and Free University of Brussels, Arteo
- Chair: **Pasquale Pistone**, Institute for Austrian and International Tax Law, WU
- Panel: **Karl-Heinz Haydl**, Global VAT/GST Practitioner and Business at OECD VAT/GST Chair
 Max Vogel, Federal Fiscal Court, Germany
 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 Chair: **Antonio Victoria Sanchez**, European Commission
- Panel includes **Karoline Spies**, Institute for Austrian and International Tax Law, WU
 Juliane Kokott, Advocate General at the Court of Justice of the European Union
 Henrik Saugmandsgaard Øe, Advocate General at the Court of Justice of the European Union
 Melchior Wathelet, Advocate General at the Court of Justice of the European Union (emeritus)
 Mariken van Hilten, Vice President of the Supreme Court of the Netherlands & Professor of indirect taxes at University of Amsterdam
 Ine Lejeune, Attorney

Closing Remarks

- 17:00 – 17:30 **Ilze Kuniga**, European Commission
 Karoline Spies, Institute for Austrian and International Tax Law, WU

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 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.