

# 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 1-2, 2014, 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 2013 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 1 and 2, 2014 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 2, 2014, around 18:00**.

The participation fee for the conference amounts to 2.000,00 Euro. For Government Officials the conference fee will be waived upon application. A waiver may also 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, 2014, 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 **Renée Pestuka** ([renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at)).

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

# 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 1-2, 2014, Vienna, Austria

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**Sunday, November 30, 2014**

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18:00

#### **WELCOME RECEPTION**

##### **Welcome address:**

**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, 2<sup>nd</sup> floor  
1020 Vienna

## Monday, December 1, 2014

### **Conference opening**

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

### **Session 1 ECJ and VAT – The Big Picture**

09:30 – 10:30 Keynote speakers/papers :  
Antonio Victoria-Sanchez, European Commission:  
ECJ and VAT – A Commission’s perspective  
Gregor Maderbacher, CJEU: ECJ and VAT – The Court’s Perspective  
Robert F. van Brederode, Essentax LLC.: ECJ and VAT – A Third Country’s  
Perspective  
Chris Needham, General Electric: ECJ and VAT – Business Perspective  
Chairs: Donato Raponi, European Commission  
Michael Lang, Institute for Austrian and International Tax  
Law, WU

10:30 – 11:00 Coffee Break

### **Session 2 Taxable Persons/Public Bodies**

11:00 - 12:15 Keynote paper: Sebastian Pfeiffer, Federal Ministry of Finance, Austria  
Chairs: Donato Raponi, European Commission  
Claus Staringer, Institute for Austrian and Int. Tax Law, WU  
Panel: Gijsbert Bulk, EY  
Joachim Englisch, Münster University  
Kerstin Alvesson, Swedish Tax Agency

12:15 – 13:45 Lunch Break

### **Session 3 Supply of Goods and Services**

13:45 – 15:30 Keynote paper: Marie Lamensch, Vrije Universiteit Brussel, and Catholic  
University of Louvain  
Chairs: Donato Raponi, European Commission  
Alexander Rust, Institute for Austrian and International  
Tax Law, WU  
Panel: Kerstin Alvesson, Swedish Tax Agency  
Peter Mason, Rosetta Tax LLP

15:30 – 16:00 Coffee Break

### **Session 4 Tax Base/Tax Rate**

16:00 – 17:30 Keynote paper: Andrea Parolini, Catholic University of Piacenza, Maisto e  
Associati  
Chairs: Donato Raponi, European Commission  
Alexander Rust, Institute for Austrian and International  
Tax Law, WU  
Panel: Mirja Salo, Tax Administration – Leading Ombudsman in  
VAT, Finland  
Jean-Claude Bouchard, President of the Maurice LAURE  
prize, member of the VAT Expert Group of the European  
Commission  
Arthur Kerrigan, KPMG

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.

**Session 5 Exemptions**

9:00 – 10:30      Keynote paper:      Christian Amand, Xirius Lawyers  
Chairs:      Antonio Victoria Sanchez, European Commission  
Josef Schuch, Institute for Austrian and International Tax Law, WU  
Panel:      Paolo Centore, Studio legale Centore, University of Parma  
Christina Forrest, Her Majesty's Revenue and Customs

10:30 – 11:00      Coffee Break

**Session 6 Deductions**

11:00 – 12:30      Keynote paper:      Charlène Herbain-van Eysinga, University of Luxembourg and Allen & Overy Luxembourg  
Chairs:      Antonio Victoria Sanchez, European Commission  
Josef Schuch, Institute for Austrian and International Tax Law, WU  
Panel:      Lena Odelberg, Volvo  
Thomas Ecker, Federal Ministry of Finance, Austria

12:30 – 14:00      Lunch Break

**Session 7 Abuse and VAT**

14:00 – 15:30      Keynote paper:      Michael Lang / Draga Turic, Institute for Austrian and International Tax Law, WU  
Chairs:      Antonio Victoria Sanchez, European Commission  
Alexander Rust, Institute for Austrian and International Tax Law, WU  
Panel:      Marcos Álvarez Suso, Spanish Tax Administration  
Ine Lejeune, Law Square, Lecturer at the Institute for Austrian and International Tax Law, WU

15:30 – 16:00      Coffee Break

**Session 8 Abuse and VAT – Policy Deliberations**

16:00 – 17:30      Keynote papers:      Paolo Centore, Studio legale Centore, University of Parma  
Chairs:      Donato Raponi, European Commission  
Michael Lang, Institute for Austrian and International Tax Law, WU  
Panel:      Marcos Álvarez Suso, Spanish Tax Administration  
Karl-Heinz Haydl, BIAC VAT/GST Chair

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.0.110