

# INVITATION

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## Conference

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

WU (Vienna University of Economics and Business),  
January 11-13, 2018, Vienna, Austria

The Institute for Austrian and International Tax Law, 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 2016 onwards and important previous judgments will be analyzed by panels consisting of leading academics, judges, government representatives and business representatives.

The conference will start with a reception on January 11, 2018 at 18:00 at the Institute for Austrian and International Tax Law. The working sessions will be held all day on **January 12 and 13, 2018 at the Ceremony Hall 1 of WU** (Vienna University of Economics and Business), LC building on campus, Welthandelsplatz1, 1020 Vienna. The conference will close on **January 13, 2018, around 18:00**.

The participation fee for the conference amounts to 2.000,00 Euro. For Government Officials the conference fee may be reduced to 1.000,00 Euro when they apply for a reduction. 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 December 10, 2017, and will not be refunded in the case of cancellation two weeks 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](mailto:julia.macrory@wu.ac.at)).

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## PROGRAMME

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### Conference

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

WU (Vienna University of Economics and Business),  
January 11-13, 2018, Vienna, Austria

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**Thursday, January 11, 2018**

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18:00

#### WELCOME RECEPTION

**Welcome address:**

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

#### **Cocktail reception**

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

#### **CAMPUS OF WU**

Welthandelsplatz 1  
D3 building, 2<sup>nd</sup> floor  
1020 Vienna

**Friday, January 12, 2018**

**Conference opening**

09:00 Patrice Pillet, European Commission  
Michael Lang, Institute for Austrian and International Tax Law, WU

**Session 1 The Charter of Fundamental Rights of the European Union and VAT**

09:00 – 10:45 Keynote papers: **Karina Kim Egholm Elgaard**, University of Copenhagen  
**Ine Lejeune**, Partner Tax Policy - Dispute resolution & Litigation, Avocat/Advocaat, Law Square grouping

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

Panel: **Mariken van Hilten**, Judge at the Supreme Court of the Netherlands & Universiteit van Amsterdam  
**David Hummel**, Legal secretary (Référéndaire), Chambers of Advocate General Juliane Kokott, Court of Justice of the EU, Luxemburg & Professor for Public Law and Tax Law, University of Leipzig  
**Christoph Wäger**, Judge at the Federal Fiscal Court, Germany

10:45 – 11:15 Coffee Break

**Session 2 Scope of VAT: the EU system in comparison to other jurisdictions**

11:15 - 13:00 Keynote paper: **Marie Lamensch**, Vrije Universiteit Brussel, Katholieke Universiteit Leuven (KULeuven) and Catholic University of Louvain

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

Panel: **Rebecca Millar** (Australia, New Zealand), Sydney Law School  
**Yan Xu** (China/HK), The Chinese University of Hong Kong  
**Mei Mei YAP** (Singapore), Inland Revenue Authority of Singapore  
**Jennifer Roeleveld** (South Africa), University of Cape Town

13:00 – 14:30 Lunch Break

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

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

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

*Panel:*                      **Roberto Michieletto**, European Commission  
**Werner Engelen**, LEGO  
**Kerstin Alvesson**, Swedish Tax Agency

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

*Chair:*                      **Roberto Michieletto**, European Commission

*Panel:*                      **Marcos Alvarez Suso**, Spanish Tax Administration  
**Werner Engelen**, LEGO  
**Paolo Centore**, Università di Parma and Studio P. Centore & Associati

19:15                      Meeting point (boarding the coach to the Heurigen) behind Austria Trend Hotel.  
20:00                      Typical Vienna **Heurigen Dinner** on invitation of the Mayor of Vienna.  
Please see separate information in the conference folder.

**Saturday, January 13, 2018**

### **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:*                      **Marlon Van Amersfoort**, Shell  
**Kerstin Alvesson**, Swedish Tax Agency  
**Karoline Spies**, Institute for Austrian and International Tax Law, WU

10:30 – 11:00      Coffee Break

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

11:00 – 12:30	<i>Keynote paper:</i>	<b>Stefan Maunz</b> , Küffner Maunz Langer Zugmaier Rechtsanwaltsgesellschaft mbH
	<i>Chair:</i>	<b>Pia Michelsen</b> , European Commission
	<i>Panel:</i>	<b>Arthur Kerrigan</b> , KPMG <b>Marcos Alvarez Suso</b> , Spanish Tax Administration <b>Charlène Adline Herbain</b> , University of Luxembourg and University of Louvain
12:30 – 13:30	Lunch Break	

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

13:30 – 15:00	<i>Keynote paper:</i>	<b>Caroline Heber</b> , MPI for Tax Law and Public Finance, Munich; Institute for Austrian and International Tax Law, WU
	<i>Chair:</i>	<b>Jeffrey Owens</b> , Institute for Austrian and Int. Tax Law, WU <b>Karoline Spies</b> , Institute for Austrian and Int. Tax Law, WU
	<i>Panel:</i>	<b>Rishi Gainda</b> , Unilever <b>Thomas Ecker</b> , Federal Ministry of Finance, Austria
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	<i>Chair:</i>	<b>Patrice Pillet</b> , European Commission
	<i>Panel includes</i>	<b>Carl Gustav Fernlund</b> , Judge at the Court of Justice of the European Union <b>Christoph Wäger</b> , Judge at the Federal Fiscal Court, Germany <b>Ine Lejeune</b> , Partner Tax Policy - Dispute resolution & Litigation, Avocat/Advocaat, Law Square <b>Michael Lang</b> , Institute for Austrian and International Tax Law, WU
17:00 – 17:30	<b><u>Closing Remarks</u></b>	<b>Patrice Pillet</b> , European Commission <b>Michael Lang</b> , 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.