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

International Conference

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

January 22-24, 2025 • Vienna

TAX Institute for Austrian and International Tax Law Vienna

Conference

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

January 22-24, 2025

Program

WEDNESDAY, JANUARY 22, 2025

18:30 **Welcome Reception**

Venue: Institute for Austrian and International Tax Law, WU Building D3, 2nd floor, Welthandelsplatz 1, 1020 Vienna

THURSDAY, JANUARY 23, 2025

Working sessions will take place at the Campus of WU, LC Building, in **Ceremonial Hall 1, Room LC.0.001.**

08:30 – 09:00 Registration

09:00 – 09:15 **Conference Opening**

Keynote presentation: **Transfer of preliminary ruling jurisdiction to the General Court**

Speaker: Savvas Papasavvas, *Vice-President of the General Court and President of the new preliminary ruling chamber*

09:15 – 10:50 **Session 1: Interpretation of the VAT Directive by the CJEU**

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

Keynote paper: **Extensive interpretation of the law in CJEU case law in VAT**

Author: Joachim Englisch, *University of Münster*

Keynote paper: **Literal interpretation (limits of the wording) in CJEU case law in VAT**

Author: Christian Amand, *Xirius Brussels*

Panel: David Hummel, *Référendaire at the cabinet of AG Kokott at the CJEU; University of Leipzig*

Mariken van Hilten, *Vice President of the Supreme Court of the Netherlands; professor at University of Amsterdam*

10:50 – 11:20 Coffee Break

11:20 – 13:00 **Session 2: VAT on Events in a Virtual World**

Chair: Georg Kofler, *Institute for Austrian and International Tax Law, WU Vienna*

Keynote paper: **VAT on B2B online events**

Author: Gorka Echevarría Zubeldia, *Complutense University / Lexmark*

Keynote paper: **VAT on B2C online events**

Author: Mariya Senyk, *Lund University*

Panel Thomas Ecker, *Austrian Ministry of Finance*

Elze Terra, *Booking Holdings*

13:00 – 14:00 Lunch Break

14:00 – 15:15 **Session 3: Taxable Persons and Related Issues in VAT Law – Recent Case Law of the CJEU**

Chair: Antonio Victoria Sanchez, *European Commission*

Keynote paper: **Taxable Persons and Related Issues**

Author: Sebastian Pfeiffer*, Austrian Federal Fiscal Court*

Panel: Walter Hellerstein*, University of Georgia*

Ilse Verouden, *Dutch Ministry of Finance*

Joe Marden, *Shell*

Cases: C-184/23 Finanzamt T II
C-87/23 Latvijas Informācijas un komunikācijas tehnoloģijas asociācij
C-442/22 Dyrektor Izby Administracji Skarbowej w Lublinie
C-171/23 UP CAFFE

15:15 – 15:45 Coffee Break

15.45 – 17.00 **Session 4: Taxable Transactions in VAT Law - Recent Case Law of the CJEU**

Chair: Klara Kronsteiner, *European Commission*

Keynote paper: **Taxable and Non-Taxable Transactions**

Author: Giorgio Beretta*, University of Amsterdam*

Panel: Marcos Alvarez, *Spanish Tax Administration*

Aili Nurk, *Huawei*

Cases: C-87/23 Latvijas Informācijas un komunikācijas tehnoloģijas asociācij
C-179/23 Credidam
C-60/23 Digital Charging Solutions
C-68/23 Finanzamt O

17.00 – 17.30 **Spotlight: First Impressions at the General Court**

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

Panel: Gerhard Hesse, *Judge at the General Court (chamber for preliminary rulings in VAT)*

Johannes Laitenberger, *Judge at the General Court (chamber for preliminary rulings in VAT)*

Mirela Stancu, *Judge at the General Court (chamber for preliminary rulings in VAT)*

18:15 Meeting Point / Boarding Coach for **Departure** at Bassena Hotel

19:00 **Typical Viennese Heurigen Dinner**

on invitation of the Mayor of Vienna

22:00 Boarding Coach - Return to Bassena Hotel

FRIDAY, JANUARY 24, 2025

09.00 – 10.00 **Session 5: Place of Supply in VAT Law – Recent Case Law of the CJEU**

Chair: Antonio Victoria Sanchez, *European Commission*

Keynote paper: **The Place of Supply in EU VAT**

Author: Madeleine Merkx, *Erasmus University Rotterdam / BDO*

Panel: Hilde Bervoets, *Belgian Ministry of Finance*

Peter Sanderson, *Sophos*

Cases: C-533/22 Adient
C-791/22 Hauptzollamt Braunschweig
C-83/23 H

10.00 – 11.00 **Session 6: Tax Base/Tax Rate in VAT Law – Recent Case Law of the CJEU**

Chair: Daniel Blum, *Institute for Austrian and International Tax Law, WU Vienna*

Keynote paper: **Taxable Amount and VAT Rates**

Author: José Manuel Macarro Osuna, *Pablo de Olavide University*

Panel: Agata Veronese, *Italian Revenue Agency*

Luc Dhont, *Procter & Gamble*

Cases: C-248/23 Novo Nordisk
C-606/22 Dyrektor Izby Administracji Skarbowej w Bydgoszczy
C-314/22 Consortium Remi
C-433/22 HPA Construcoes

11:00 – 11:30 Coffee Break

11.30 – 12.45 **Session 7: Exemptions in VAT Law – Recent Case Law of the CJEU**

Chair: Nevia Čičin-Šain, *Institute for Austrian and International Tax Law, WU Vienna*

Keynote paper: **Exemptions in VAT Law**

Author: Marta Papis-Almansa, *University of Alicante*

Panel: Gilles Barbabianca, *Luxembourg VAT Authority*

Carlos Gomez Barrero, *Garrigues*

Cases: C-73/23 Chaudfontaine Loisirs
C-741/22 Casino de Spa and Others
Joined Cases C-639/22 to C-644/22 Inspecteur van de Belastingdienst Utrecht
C-89/23 Companhia União de Crédito Popular
C-676/22 B2 Energy

12:45 – 13:45 Lunch Break

13.45 – 15.00 **Session 8: Input VAT Deductions in VAT Law – Recent Case Law of the CJEU**

Chair: Alexander Rust, *Institute for Austrian and International Tax Law, WU Vienna*

Keynote paper: **Right to Deduct**

Author: Pernilla Rendahl, *Gothenburg university / Uppsala Centre for Tax Law*

Panel: Cab Schutte, *Dutch Ministry of Finance*

Lena Odelberg, *formerly Volvo*

Cases: C-243/23 Drebers
C-746/22 Slovenske Energeticke Strojarne
C-341/22 Feudi di San Gregorio Aziende Agricole
C-537/22 Global Ink Trade

15:00 – 15:30 Coffee Break

15.30 – 17.00 **Concluding Panel: Recent Case Law of the CJEU in the Area of VAT – In Which Direction does the CJEU go?**

Chair: Karoline Spies, *Institute for Austrian and International Tax Law, WU Vienna*

Panel: Karl-Heinz Haydl, *Global VAT/GST Practitioner, Business at OECD VAT/GST Chair*

David Hummel, *Référendaire at the cabinet of AG Kokott at the Court of Justice of the European Union; University of Leipzig*

Ine Lejeune, *Attorney; PhD Candidate University of Amsterdam*

17:00 – 17:30 **Closing Remarks**