Institute for Austrian and International Tax Law Vienna

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

Conference

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

March 10-12, 2026

Program

TUESDAY, MARCH 10, 2026

18:30 Welcome Reception & Book Presentation

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

WEDNESDAY, MARCH 11, 2026

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 **Conference Opening**

Opening remarks: Karoline Spies, WU Vienna
Antonio Victoria Sanchez, European Commission

09:00 – 10:30 **Session 1: Languages and EU (VAT) Law**

Chair: Jurgita Jokubauskaite, European Commission
Claus Staringer, WU Vienna

Keynote paper: **Multilingual interpretation of principles and their conceptual framework**

Author: Pasquale Pistone, IBFD / WU Vienna / University of Salerno

Keynote paper: **Multilingual interpretation of VAT provisions**

Author: Nevia Čičin-Šain, WU Vienna

Panel: Thomas Ecker, Austrian Federal Ministry of Finance
Gerhard Hesse, Judge at the General Court of the European Union
David Hummel, Référendaire at the cabinet of AG Kokott at the Court of Justice of the European Union / University of Leipzig

10:30 – 11:00 Coffee Break

11:00 – 12:30 **Session 2: Taxable Persons and Related Issues in VAT Law – Recent Case Law of the CJEU**

Chair: Pasquale Pistone, IBFD / WU Vienna / University of Salerno

Keynote paper by: Sebastian Pfeiffer, Austrian Federal Fiscal Court

Panel: Walter Hellerstein, University of Georgia
Kerstin Alvesson, Swedish Tax Administration
Joe Marden, Shell

Cases: C-213/24 Grzera
C-796/23 Ceska
C-331/23 Dranken van Eetvelde
C-277/24 Adjak
C-278/24 Genzynski
C-276/24 Konreo
C-121/24 Vaniz

12:30 – 13:30 Lunch Break

13:30 – 15:00 **Session 3: Taxable Transactions in VAT Law – Recent Case Law of the CJEU**

Chair: Klara Kronsteiner, European Commission

Keynote paper by: Giorgio Beretta, University of Amsterdam

Panel: Marcos Alvarez, Spanish Tax Administration
Tiina Ruohola, Finnish Confederation of Business

Cases: C-622/23 RHTB
C-535/24 Svilosa
C-744/23 Zlakov
C-101/24 XYRALITY
C-726/23 Arcomet Towercranes

15:00 – 15:30 Coffee Break

15:30 – 17:00 **Session 4: Intra-Community trade and special schemes in VAT Law – Recent Case Law of the CJEU**

Chair: Antonio Victoria Sanchez, European Commission

Keynote paper by: Madeleine Merkx, Erasmus University Rotterdam / BDO

Panel: Hilde Bervoets, Ministry of Finance Belgium
Peter Sanderson, Sophos

Cases: C-234/24 Brose Prievidza
C-539/24 FLO VENEER
T-646/24 MS KLJUCAROVCI
C-433/24 Galerie Karsten Greve

17:00 – 17:30 **Spotlight: First Experiences at the General Court**

Chair: Karoline Spies, WU Vienna

Panel: Johannes Laitenberger, Judge at the General Court of the European Union
Nina Półtorak, Judge at the General Court of the European Union
Mirela Stancu, Judge at the General Court of the European Union

18:00 Meeting Point for **Departure to Heurigen Dinner** at the Spark by Hilton Hotel (bus transfer)

19:00 **Typical Viennese Heurigen Dinner** on invitation of the Institute and the Mayor of Vienna

22:00 Return to Spark by Hilton Hotel (bus transfer)

THURSDAY, MARCH 12, 2026

09:00 – 10:30 **Session 5: Tax Base/Tax Rate in VAT Law – Recent Case Law of the CJEU**

Chair: Rita Szudoczky, WU Vienna

Keynote paper by: José Manuel Macarro Osuna, Pablo de Olavide University

Panel: Hans-Joachim Narzynski, German Ministry of Finance
Ethna Kennon, KPMG

Cases: C-615/23 Dyrektor Krajowej Informacji Skarbowej
C-808/23 Högkullen
C-375/24 Keesing Deutschland
C-794/23 Finanzamt Österreich – P GmbH II

10:30 – 11:00 Coffee Break

11:00 – 12:30 **Session 6: Exemptions in VAT Law – Recent Case Law of the CJEU**

Chair: Alexander Rust, WU Vienna

Keynote paper by: Marta Papis-Almansa, University of Alicante
Emilia Teresa Sroka, Łazarski University

Panel: Ilse Verouden, Ministry of Finance Netherlands
Carlos Gómez Barrero, Garrigues

Cases: C-427/23 Hatar Diszkont
T-657/24 Versãofast
C-232/24 Kosmiro
C-125/24 Palmstråle
C-602/24 W.

12:30 – 13:30 Lunch Break

13:30 – 15:00 **Session 7: Input VAT Deductions in VAT Law – Recent Case Law of the CJEU**

Chair: Antonio Victoria Sanchez, European Commission

Keynote paper by: Paweł Mikuła, Halcyon | Tax. Customs. Legal, Vatvocate

Panel: Gabriel Schutte, Ministry of Finance Netherlands
Luc Dhont, Procter & Gamble

Cases: C-527/23 Weatherford Atlas Gip
C-624/23 SEM Remont
C-680/23 Modexel
C-640/23 Greentech

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: Nevia Čičin-Šain, 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

Miguel Sampol Pucurull, Judge at the General Court of the European Union

Christoph Wäger, German Federal Fiscal Court (BFH)

17:00 **Closing Remarks**

Nevia Čičin-Šain, WU Vienna

Antonio Victoria Sanchez, European Commission