

# INVITATION

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Conference

## **“Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation”**

WU (Vienna University of Economics and Business),  
1020 Wien, Welthandelsplatz 1  
October 17 – 18, 2016, Vienna, Austria

Organizer: Institute for Austrian and International Tax Law  
([www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw))

Scientific Committee: Prof. Dr. Dr. Michael Lang, Prof. Dr. Alexander Rust, Prof. Dr. Josef Schuch, Prof. Dr. Claus Staringer, Prof. Dr. Pasquale Pistone, Prof. Dr. Alfred Storck, Prof. Dr. Jeffrey Owens

Panel: Dr. Richard Lyal  
Prof. Dr. Servatius van Thiel  
Prof. Dr. Ana Paula Dourado  
Prof. Dr. Eric C.C.M. Kemmeren  
Prof. Dr. Philip Baker QC  
And Professors of the Institute

Conference Venue: WU (Vienna University of Economics and Business)

Speakers: Prof. Dr. Claus Staringer, Austria  
Prof. Niels Bammens, Belgium  
Prof. Dr. Søren Friis Hansen, Denmark  
Prof. Dr. Marjaana Helminen, Finland  
Prof. Dr. Daniel Gutmann, France  
Prof. Dr. Roland Ismer, Germany  
Prof. Dr. Alexander Rust, Germany  
Prof. Theodore Fortsakis, Greece  
Dr. Andreas Tsourouflis, Greece  
Prof. Dr. Werner Haslehner, Luxembourg  
Prof. Dr. Eric C.C.M. Kemmeren, Netherlands  
Prof. Dr. Daniël Smit, Netherlands  
Prof. Dr. José Manuel Almudí Cid, Spain  
Dr Anzhela Cédelle (-née Yevgenyeva), UK

Conference Opening: Welcome address by Prof. Dr. Dr. h.c. Michael Lang

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With friendly support of:

At this conference, we examine and discuss cases on the interpretation of the fundamental freedoms in respect of direct taxation that are currently pending at the CJEU or have recently been decided. We not only intend to analyse pending cases and their importance to the EU Member States and third countries, but also shed light on CJEU decisions which had been recently decided and discuss their background and relevance for the future.

The cases and their background will be introduced to the audience by keynote speakers. Participants are then expected to comment briefly on how the judgments will influence the domestic law of their respective home countries, how possible judgments might be implemented into the national legal systems or if there will be no need for legal adjustments at all. Therefore, we ask all participants to procure an in-depth preparation of the relevant cases from the point of view of the domestic law of their home countries.

The conference starts on the morning of **17<sup>th</sup> October 2016**. The working sessions will be held all day on 17<sup>th</sup> and 18<sup>th</sup> October 2016 at WU (Vienna University of Economics and Business). On the evening of 17<sup>th</sup> October the **Inaugural Lecture of Dr. Christian Kaeser, Honorary Professor for Tax Law**, will take place immediately after the conference, followed by a reception which all conference participants are invited to.

The participation fee for the conference is EUR 1,200.--. A waiver of the participation fee may be granted to professors and other researchers who are employed at a university or other academic institutions (wherever located) and have been engaged in research activities in International/European tax law. The participation fee must be paid no later than **18<sup>th</sup> September 2016** and will not be refunded in the case of cancellation less than 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))

**Prof. Dr. Dr. h.c. Michael Lang**  
Head of the Institute for  
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WU (Vienna University of Economics  
and Business)

**Prof. Dr. Claus Staringer**  
Professor at the Institute for  
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**Prof. Dr. Alfred Storck**  
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**Prof. Dr. Pasquale Pistone**  
Professor at the Institute for  
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and Business)

**Prof. Dr. Jeffrey Owens**  
Director of the WU Global Tax Policy Center  
at the Institute for Austrian and International  
Tax Law  
WU (Vienna University of Economics and Business)

## PROGRAMME

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Conference

### **“Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation”**

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**Monday, 17 October, 2016**

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| <b><u>Session 1</u></b><br>08:30 – 10:00 | <b><u>Session 1</u></b> <i>Chair: Michael Lang/ Alfred Storck</i><br><b>Netherlands Cases</b> (Eric C.C.M. Kemmeren & Daniël Smit)<br><a href="#">ECLI:NL:HR:2016:1351</a><br><a href="#">ECLI:NL:HR:2016:1350</a><br><a href="#">T-760/15</a> <a href="#">Netherlands v Commission</a><br><a href="#">T-636/16 - Starbucks and Starbucks Manufacturing Emea v Commission</a>   |
| 10:00 – 10:30                            | Coffee Break  |
| <b><u>Session 2</u></b><br>10:30 – 12:30 | <i>Chair: Alexander Rust/ Philip Baker</i><br><b>Belgian Cases</b> ( <i>Niels Bammens</i> )<br><a href="#">C-39/16</a> <a href="#">Argenta Spaarbank</a><br><a href="#">C-580/15</a> <a href="#">Van der Weegen and Pot</a><br><a href="#">C-176/15</a> <a href="#">Riskin et Timmermans</a><br><b>Greek Cases</b> ( <i>Theodore Fortsakis &amp; Andreas Tsourouflis</i> )<br><a href="#">C-98/16</a> <a href="#">Comm. v. Greece</a><br><a href="#">C-244/15</a> <a href="#">Comm. v. Greece</a> |
| 12:30 – 14:00                            | Lunch Break   |
| <b><u>Session 3</u></b><br>14:00 – 15:30 | <i>Chairs: Josef Schuch / Servatius van Thiel</i><br><b>German Cases</b> ( <i>Roland Ismer &amp; Alexander Rust</i> )<br><a href="#">C-20/16</a> <a href="#">Bechtel and Bechtel</a><br><a href="#">C-496/15</a> <a href="#">Eschenbrenner</a><br><a href="#">C-478/15</a> <a href="#">Radgen</a>   |

**Austrian Case** (*Claus Staringer*)

[C-648/15 Austria v. Germany](#)

15:30 – 16:00 Coffee Break

**Session 4**

*Chair: Claus Staringer*

16:00 – 17:15

**Danish Cases** (*Søren Friis Hansen*)

[C-299/16 Z Denmark](#)

[C-119/16 C Danmark I](#)

[C-118/16 X Denmark](#)

[C-117/16 Y Denmark](#)

[C-116/16 T Denmark](#)

[C-115/16 N Luxembourg 1](#)

[C-593/14 Masco Denmark and Damixa](#)

**Luxembourg Case** (*Werner Haslehner*)

[C-682/15 Berlioz Investment Fund](#)

17:30 – 19:30 **Inaugural Lecture** of Dr. Christian Kaeser, followed by a **cocktail reception**.

**Tuesday, 18 October, 2016**

**Session 5**

*Chair: Pasquale Pistone*

09:00 – 10:30

**French Cases** (*Daniel Gutmann*)

[C-365/16 Association française des entreprises privées and Others](#)

[C-327/16 Jacob](#)

[C-355/16 Picart](#)

[C-14/16 Euro Park Service](#)

[C-6/16 Holcim France and Enka](#)

10:30 – 11:00 Coffee Break

**Session 6**

*Chair: Michael Lang*

11:00 – 12:30

**British Cases** (*Anzhela Cédelle (-née Yevgenyeva)*)

[C-192/16 Fisher](#)

[C-72/16 Prospector Offshore Drilling and Others](#)

[C-646/15 Trustees of the P Panayi Accumulation & Maintenance Settlements](#)

[C-628/15 The Trustees of the BT Pension Scheme](#)

[C-591/15 The Gibraltar Betting and Gaming Association Limited and The Queen](#)

12:30 – 14:00 Lunch Break

**Session 7**

*Chair: Pasquale Pistone*

14:00 – 15:30

**Spanish Cases** (*José Manuel Almudí Cid*)

[C-237/16 ANGED](#)

[C-236/16 ANGED](#)

[C-235/16 ANGED](#)

[C-234/16 ANGED](#)

[C-233/16 ANGED](#)

[C-21/15 P](#) [Commission v Banco Santander and Santusa](#)

[C-20/15 P](#) [Commission v World Duty Free Group](#)

**Finnish Case** (*Marjaana Helminen*)

[C-292/16](#) [A Oy](#)

**Session 8**

16:00 – 17:30

**Recent trends in CJEU Case Law**

*Chair: Alexander Rust*

*Panel: Richard Lyal*

*Servatius van Thiel*

*Ana Paula Dourado*

*Eric C.C.M. Kemmeren*

*Philip Baker*

*Pasquale Pistone*

Sessions will take place at the new Campus of WU (Vienna University of Economics and Business), Welthandelsplatz 1, 1020 Vienna, LC building, in Ceremony Hall Nr. 1, room LC.0.001.