

PROGRAM

Conference

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

January 18-20, 2023

Wednesday, January 18, 2023

18:30

Welcome Reception

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

Thursday, January 19, 2023

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

08:30 – 09:00

Registration

Conference opening

09:00

Antonio Victoria-Sanchez, European Commission

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

Session 1

Fighting VAT Fraud - Rights and Duties of Taxable Persons Versus Those of Tax Administrations

09:00 - 10:45

Keynote papers:

Paper 1: Defining the Rights and Obligations of Taxable Persons when VAT Fraud is Concerned

Author: Roland Ismer, Friedrich-Alexander-Universität School of
Business, Economics and Society WiSo, University of
Erlangen-Nürnberg

Paper 2: Delimiting the Margin of Maneuver of Tax Administrations in Fighting VAT Fraud

Author: Edoardo Traversa, UCLouvain

Chair: **Alexander Rust**, Institute for Austrian and International Tax Law, WU
Panel: **David Hummel**, R f rendaire at the cabinet of AG Kokott at the Court of Justice of the European Union, University of Leipzig
Karl-Heinz Haydl, Global VAT/GST Practitioner, Business at OECD VAT/GST Chair
Mariken van Hilten, Supreme Court of the Netherlands, University of Amsterdam

10:45 – 11:15 Coffee Break

Session 2 **Obligations Imposed on Digital Platforms Regarding VAT/GST**

11:15 – 13:00 *Keynote papers:*

Paper 1: VAT Treatment of Sharing and Gig Economy: Approach of the European Union

Author: **Nevia    in- ain**, Institute for Austrian and International Tax Law, WU

Paper 2: Obligations Imposed on Digital Platforms Regarding GST: Approach of Canada

Author: **Roger Smith**, Osler, Hoskin & Harcourt LLP, Canada

Chair: **Karoline Spies**, Institute for Austrian and International Tax Law, WU
Panel: **Walter Hellerstein**, University of Georgia School of Law (emeritus); Professor at the Institute for Austrian and International Tax Law, WU
Rebecca Millar, University of Sydney
Erich Tschopp, AirBnB

13:00 – 14:30 Lunch Break

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

14:30 – 15:45 *Keynote paper:* **Taxable Persons and Related Issues**

Author: **Sebastian Pfeiffer**, Federal Fiscal Court, Austria

Chair: **Ewa Wdowczyk-Szpytma**, European Commission

Panel: **Joe Marden**, Shell

Kerstin Alvesson, Swedish Tax Administration

15:45 – 16:15 Coffee Break

Session 4 Taxable Transactions in VAT Law - Recent Case Law of the CJEU

16:15 – 17:30 *Keynote paper:* **Taxable and Non-Taxable Transactions**
Author: **Giorgio Beretta**, University of Amsterdam

Chair: **Klara Kronsteiner**, European Commission

Panel: **Rebecca Millar**, University of Sydney

Carlos Gómez Barrero, Garrigues

Ilse Verouden, Ministry of Finance Netherlands

18:45 Meeting Point / Boarding Coach for **Departure** at Bassena Hotel

19:30 **Typical Viennese Heurigen Dinner at "10er Marie"**
on invitation of the Mayor of Vienna,

22:30 Boarding Coach - Return to Bassena Hotel

Friday, January 20, 2023

Session 5 Place of Supply in VAT Law - Recent Case Law of the CJEU

09:00 – 10:00 *Keynote paper:* **The Four Flavours of the Place of Supply in EU VAT**
Author: **Madeleine Merckx**, Erasmus University Rotterdam

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

Panel: **Peter Sanderson**, Vodafone

Francesca Vitale, Agenzia Entrate Italy

Session 6 Tax Base/Tax Rate in VAT Law - Recent Case Law of the CJEU

10:00 – 11:00 *Keynote paper:* **Taxable Amount and VAT Rates**
Author: **Ad van Doesum**, Maastricht University, PwC

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

Panel: **Tiina Ruohola**, Finnish Confederation of Business

Marcos Alvarez, Spanish Tax Administration

11:00 – 11:30 Coffee Break

Session 7 Exemptions in VAT Law - Recent Case Law of the CJEU

11:30 – 12:45 *Keynote paper:* **Exemptions in VAT Law – Recent Case Law of the CJEU**
Author: **Andrea Parolini**, Maisto e Associati

Chair: **Antonio Victoria Sanchez**, European Commission

Panel: **Ethna Kennon**, KPMG Ireland

Ronny Peter, Ministry of Finance Luxembourg

12:45 – 13:45 Lunch Break

Session 8 Input VAT Deductions in VAT Law - Recent Case Law of the CJEU

13:45 – 15:00 *Keynote paper:* **Right to Deduct**
Author: **Marie Lamensch**, UCLouvain and Free University of Brussels,
Arteo

Chair: **Rita Szudoczky**, Institute for Austrian and International Tax Law, WU

Panel: **Lena Odelberg**, Volvo

Joseph Sammut, Ministry of Finance Malta

15:00 – 15:30 Coffee Break

Session 9 Recent Case Law of the CJEU in the Area of VAT – In Which Direction does the CJEU go?

15:30 – 17:00 *Chair:* **Michael Lang**, Institute for Austrian and International Tax Law, WU
Panel: **David Hummel**, R f rendaire at the cabinet of AG Kokott at the Court
of Justice of the European Union, University of Leipzig

Ine Lejeune, Attorney

Henrik Saugmandsgaard  e, Former Advocate General at the Court
of Justice of the European Union

Melchior Wathelet, Former Advocate General at the Court of Justice
of the European Union

17:00 – 17:30 **Closing Remarks**

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

Antonio Victoria Sanchez, European Commission

We would like to inform you that this event will be photographed. Should you not wish to be photographed, we kindly ask you to avoid the camera and/or inform Ms. Nina Nimmerrichter (nina.nimmerrichter@wu.ac.at). Photos will be used to inform the public about the activities of the Institute.