

INVITATION

Conference

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

WU (Vienna University of Economics and Business),
January 29-31, 2019, 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 2017 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 29, 2019 at 18:00 at the Institute for Austrian and International Tax Law. The working sessions will be held all day on **January 30 and 31, 2019 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 31, 2019, 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 15, 2018, 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 **Ms. Layomi Gunatilleke-Jester** (layomi.gunatilleke-jester@wu.ac.at).

PROGRAMME

Conference

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

WU (Vienna University of Economics and Business),
January 29-31, 2019, Vienna, Austria

Tuesday, January 29, 2019

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.

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

Welthandelsplatz 1
D3 building, 2nd floor
1020 Vienna, Austria

Conference opening

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

Session 1 **EU Fundamental Principles and VAT**

09:00 – 10:45 *Keynote papers:*

Paper1: Art.17 ECFR on the right to property and VAT
Author: **Edoardo Traversa,** Université Catholique de Louvain

Paper 2: Equality under State Aid Rules and VAT
Author: **Joachim Englisch,** Universität Münster

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

Panel: **Henrik Saugmandsgaard Øe,** Avocat général Cour de Justice de l'Union européenne

Lars Dobratz, German Ministry of Finance
(speaking in his own capacity, not for MoF)

Christoph Wäger, Judge at the Federal Fiscal Court,
Germany

10:45 – 11:15 Coffee Break

Session 2 **Digital Economy and VAT**

11:15 - 13:00 *Keynote papers:*

Paper 1: The role of intermediaries (online platforms) in B2C supplies
Author: **Marie Lamensch,** Vrije Universiteit Brussel, Katholieke Universiteit Leuven (KULeuven) and Catholic University of Louvain

Paper 2: U.S. experience and recent developments in the collection of tax on online sales
Author: **Walter Hellerstein,** Distinguished Research Professor & Francis Shackelford Distinguished Professor in Taxation Law Emeritus

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

Panel: **Piet Battiau,** Head of the Consumption Taxes Unit OECD
Rebecca Millar, Sydney Law School
Thomas Ecker, Federal Ministry of Finance, Austria
Karl Heinz Haydl, PwC Germany and BIAC, VAT/GST Chair

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

Chair: **Pia Michelsen**, European Commission

Panel: **Donato Raponi**, Deloitte
Kerstin Alvesson, Swedish Tax Agency

15:30 – 16:00 Coffee Break

Session 4 **Taxable Transactions 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: **Matthias Feldt**, Vonovia
Paolo Centore ; Studio P. Centore & Associati
Marcos Álvarez Suso, Spanish Tax Administration

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.

Thursday, January 31, 2019

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

Panel: **Joe Marden**, Shell

10:30 – 11:00 Coffee Break
Kerstin Alvesson, Swedish Tax Agency

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

11:00 – 12:30	<i>Keynote paper:</i>	Andrea Parolini , Maisto e Associati, Catholic University of Piacenza
	<i>Chair:</i>	Pasquale Pistone , Institute for Austrian and International Tax Law, WU
	<i>Panel:</i>	Pia Michelsen , European Commission Arthur Kerrigan , KPMG Marcos Álvarez Suso , Spanish Tax Administration
12:30 – 13:30	Lunch Break	

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

13:30 – 15:00	<i>Keynote paper:</i>	Charléne Herbain
	<i>Chair:</i>	Alexander Rust , Institute for Austrian and International Tax Law, WU
	<i>Panel:</i>	Roberto Michieletto , European Commission Peter Sanderson , Vodafone Mika Jokinen , Finnish Tax Administration
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>	Patrice Pillet , European Commission
	<i>Panel includes</i>	Juliane Kokott , Advocate General Court of Justice of the European Union Carl Gustav Fernlund , Judge at the Court of Justice of the European Union Christoph Wäger , Judge at the Federal Fiscal Court, Germany Ine Lejeune , PwC Legal Michael Lang , Institute for Austrian and International Tax Law, WU
17:00 – 17:30	<u>Closing Remarks</u>	Patrice Pillet , European Commission Michael Lang , 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.