

INVITATION

Conference

“Recent and Pending Cases at the ECJ on Direct Taxation”

WU (Vienna University of Economics and Business),
1020 Wien, Welthandelsplatz 1
November 20 – 22, 2014, Vienna, Austria

- Organizer: Institute for Austrian and International Tax Law
(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: Prof. Dr. Dr. Juliane Kokott (Advocate General)
Prof. Dr. Melchior Wathelet (Advocate General)
Dr. Richard Lyal
Dr. Philip Baker
Prof. Dr. Ruth Mason
Prof. Dr. Alexander Rust
Prof. Dr. Josef Schuch
Prof. Dr. Pasquale Pistone
- Conference Venue: WU (Vienna University of Economics and Business)
- Speakers: Prof. Dr. Claus Staringer, Austria
Prof. Luc De Broe, Belgium
Prof. Dr. Daniel Gutmann, France
MR Dr. Thomas Henze, M.L.E., Germany
Prof. Dr. Alexander Rust, Germany
Dr. Rita Szudoczky, Hungary
Prof. Dr. Werner Haslehner, Luxembourg
Prof. Dr. Eric C.C.M. Kemmeren, Netherlands
Dr. Daniël Smit, Netherlands
Prof. Dr. Frederik Zimmer, Norway
Prof. Dr. Włodzimierz Nykiel, Poland
Mr. Michał Wilk, Poland
Prof. Dr. Ana Dourado, Portugal
Dr. Katia Cejje, Sweden
Dr. Philip Baker, U.K
- Conference Opening: Welcome address by Prof. Dr. Dr. Michael Lang
Inaugural Lecture of Prof. Dr. Alexander Rust
- Afterwards: Cocktail Reception
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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 ECJ 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 ECJ 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 **November 20, 2014** with the **Inaugural Lecture** of **Prof. Dr. Alexander Rust at 17:00**, followed by a welcome reception. The working sessions will be held all day on November 21 and November 22, 2014 at WU (Vienna University of Economics and Business). On November 21 the Mayor of Vienna will invite all participants to an evening at a "Heurigen".

The participation fee for the conference is EUR 1000.--. 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 **October 31, 2014** and will not be refunded in the case of cancellation one week 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)

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

Prof. Dr. Claus Staringer
Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Alfred Storck
Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Alexander Rust
Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Josef Schuch
Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Pasquale Pistone
Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
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

Conference

“Recent and Pending Cases at the ECJ on Direct Taxation”

WU (Vienna University of Economics and Business)
November 20 – November 22, 2014, Vienna, Austria

Thursday, November 20, 2014

17:00

Inaugural Lecture and Conference Opening

Welcome Address by Michael Lang

Inaugural Lecture by Alexander Rust
"Reforming Austria's Tax System"
(please see our separate flyer as well)

Followed by a **cocktail reception**

The inaugural lecture and conference opening will be held at Ceremony Hall 1 at WU (Vienna University of Economics and Business), Welthandelsplatz 1, 1020 Vienna, LC building, room **LC.0.100**

Friday, November 21, 2014

Session 1

Chair: Michael Lang

08:30 – 10:00

Netherlands Cases (Eric C.C.M. Kemmeren & Daniël Smit)

[C-9/14](#) [Kieback](#)

[C-14/14](#) [X](#)

[C-10/14](#) [Miljoen](#)

[C-17/14](#) [Societe General](#)

10:00 – 10:30

Coffee Break

Session 2

Chair: Claus Staringer

10:30 – 12:30

German Cases I (Alexander Rust)

[C-241/14](#) [Bukovansky](#)

[C-388/14](#) [Timac Agro](#)

[C-591/13](#) [Comm/Germany \(IP/12/1019\)](#)

German Cases II (Thomas Henze)

[C-164/12](#) [DMC](#)

[C-657/13](#) [Verder LabTec GmbH & Co. KG](#)

12:30 – 14:00

Lunch Break

Session 3

Chair: Pasquale Pistone

14:00 – 16:00

Austrian Cases (Claus Staringer)

[C-589/13](#) [F.E. Familienprivatstiftung Eisenstadt](#)

[C-66/14](#) [Finanzamt Linz](#)

Hungarian Cases (Rita Szudoczky)

[C-385/12](#) [Hervis](#)

[C-654/13](#) [Delphi Hungary](#)

[C-98/14](#) [Berlington Hungaryd e.a](#)

16:00 – 16:30

Coffee Break

Session 4

Chairs: Josef Schuch, Richard Lyal

16:30 – 17:30

Polish Case (Włodzimierz Nykiel/ Michał Wilk)

[C-190/12](#) [Emerging Markets](#)

19:00

Meeting point for the evening event

20:00

Evening at typical Austrian "Heurigen" (wine tavern)

buffet dinner on invitation of the Mayor and Governor of Vienna

Saturday, November 22, 2014

Session 5

08:30 – 10:30

Chair: Pasquale Pistone

Swedish Cases (Katia Cejje)

[C-632/13](#) [Hirvonen](#)

[C-686/13](#) [X](#)

[C-252/14](#) [Pensioenfonds Metaal en Technie](#)

Norwegian Case (Frederik Zimmer)

[Joined Cases E-3/13 and E-20/13](#)

10:30 – 11:00

Coffee Break

Session 6

11:00 – 12:00

Chair: Alexander Rust

Portuguese Case (Ana Paula Dourado)

[IP/14/50](#) [Exit taxation of Individuals](#)

Belgian Case (Luc de Broe)

[IP/13/1105](#) [Discriminatory Taxation of Interest and Dividends](#)

12:00 – 13:30

Lunch Break

Session 7

13:30 – 15:30

Chair: Josef Schuch

French Cases (Daniel Gutmann)

[C-623/13](#) [Gerard des Ruyter](#)

[C-386/14](#) [Groupe Stéria](#)

U.K Cases (Philip Baker)

[C-640/13](#) [Commission/United Kingdom \(IP/12/64\)](#)

[C-112/14](#) [Commission/United Kingdom \(IP/12/1146\)](#)

[C-172/13](#) [Commission/United Kingdom \(IP/12/1017\)](#)

Luxembourg Case (Werner Haslehner)

[T-258/14](#) [Luxembourg/Commission](#)

15:30 – 16:00

Coffee Break

Session 8

16:00 – 17:30

Recent trends in ECJ Case Law

Chair: Michael Lang

Panel: Juliane Kokott

Melchior Wathelet

Philip Baker

Richard Lyal

Ruth Mason

Pasquale Pistone

Alexander Rust

Josef Schuch

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.