

INVITATION

Conference

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

WU (Vienna University of Economics and Business),
January 11-13, 2018, 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 2016 onwards and important previous judgments will be analyzed by panels consisting of leading academics, judges, government representatives and business representatives.

The working sessions will be held all day on **January 12 and 13, 2018 at the Ceremony Hall 1 of WU** (Vienna University of Economics and Business), LC building on the New Campus, Welthandelsplatz1, 1020 Vienna. The conference will close on **January 13, 2018, 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 10, 2017, 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 **Julia Macrory (julia.macrory@wu.ac.at)**.

PROGRAMME

Conference

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

WU (Vienna University of Economics and Business),
January 11-13, 2018, Vienna, Austria

Thursday, January 11, 2018

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.

NEW CAMPUS OF WU

Welthandelsplatz 1
D3 building, 2nd floor
1020 Vienna

Friday, January 12, 2018

Conference opening

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

Session 1 The Charter of Fundamental Rights of the European Union and VAT

09:00 – 10:45 Keynote papers: **Karina Kim Egholm Elgaard**, University of Copenhagen
Ine Lejeune, Partner Tax Policy - Dispute resolution & Litigation, Avocat/Advocaat, Law Square grouping

Panel: **Mariken van Hilten**, Judge at the Supreme Court of the Netherlands & Universiteit van Amsterdam

David Hummel, Legal secretary (Référéndaire), Chambers of Advocate General Juliane Kokott, Court of Justice of the EU, Luxemburg & Professor for Public Law and Tax Law, University of Leipzig

Christoph Wäger, Judge at the Federal Fiscal Court, Germany

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

10:45 – 11:15 Coffee Break

Session 2 Scope of VAT: the EU system in comparison to other jurisdictions

11:15 - 13:00 Keynote paper: **Marie Lamensch**, Vrije Universiteit Brussel, Katholieke Universiteit Leuven (KULeuven) and Catholic University of Louvain

Panel: **Rebecca Millar** (Australia, New Zealand), Sydney Law School
Yan Xu (China/HK), The Chinese University of Hong Kong.
Mei Mei YAP (Singapore), Inland Revenue Authority of Singapore
Jennifer Roeleveld (South Africa), University of Cape Town

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

13:00 – 14:30 Lunch Break

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

14:30 – 16:00 *Keynote paper:* **Sebastian Pfeiffer**, Federal Ministry of Finance, Austria

Chair: Institute for Austrian and International Tax Law, WU

Panel: **Roberto Michieletto**, European Commission

Donato Raponi, TAJ

Kerstin Alvesson, Swedish Tax Agency

16:00 – 16:30 Coffee Break

Session 4 **Supply of Goods and Services in VAT Law - Recent Case Law of the CJEU**

16:30 – 18:00 *Keynote paper:* **Herman van Kesteren**, Tilburg University, PwC

Chairs: Institute for Austrian and International Tax Law, WU

Panel: **Donato Raponi**, TAJ.

Kerstin Alvesson, Swedish Tax Agency

Paolo Centore, Università di Parma and Studio P. Centore & Associati

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 binder.

Saturday, January 13, 2018

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: **Roberto Micheletto**, European Commission

Panel: **Marlon Van Amersfoort**, Shell

Marcos Alvarez Suso, Spanish Tax Administration

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

10:30 – 11:00 Coffee Break

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

11:00 – 12:30 *Keynote paper:* **Stefan Maunz**, Küffner Maunz Langer Zugmaier
Rechtsanwaltsgesellschaft mbH
Chair: **Roberto Micheletto**, European Commission
Panel: **Arthur Kerrigan**, KPMG
Marcos Alvarez Suso, Spanish Tax Administration
Charlène Adeline Herbain, University of Luxembourg

12:30 – 13:30 Lunch Break

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

13:30 – 15:00 *Keynote paper:* **Caroline Heber**, MPI for Tax Law and Public Finance,
Munich; Institute for Austrian and International Tax Law, WU
Chair: Institute for Austrian and Int. Tax Law, WU
Panel: **Rishi Ganda**, Unilever
Thomas Ecker, Federal Ministry of Finance, Austria
(t.b.c.)

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 *Chair:* **Patrice Pillet**, European Commission
Panel includes **Carl Gustav Fernlund**, Judge at the Court of Justice
of the European Union
Christoph Wäger, Judge at the Federal Fiscal
Court, Germany
Ine Lejeune, Partner Tax Policy - Dispute resolution
& Litigation, Avocat/Advocaat, Law Square
Michael Lang, Institute for Austrian and International Tax
Law, WU

17:00 – 17:30 **Closing Remarks**

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.