

## Conference

# "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"

December 3-5, 2023

## Program

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### SUNDAY, DECEMBER 3, 2023

- 19.00 Meeting Point (Boarding Coach) for **Departure to Heurigen Dinner** at Bassena Hotel
- 20.00 **Typical Viennese Heurigen Dinner at s'Pfiff**  
by invitation of the Mayor of Vienna
- 22.45 Return by coach to Bassena Hotel

### MONDAY, DECEMBER 4, 2023

Working sessions will take place at the campus of WU (Vienna University of Economics and Business), Welthandelsplatz 1, 1020 Vienna, LC building, in **Ceremony Hall 1 (LC.0.001)**.

- 08.30 – 09.00 Registration
- 09.00 – 10.30 **Session 1** - Chair: Pasquale Pistone  
**Germany** - *Alexander Rust & Roland Ismer*  
C-15/22 Finanzamt G (Opinion)  
C-537/20 L Fund  
C-258/22 H Lebensversicherung  
C-627/22 AB v. Finanzamt Köln-Süd (Preliminary Request)
- 10.30 – 11.00 Coffee Break
- 11.00 – 12.30 **Session 2** - Chair: Claus Staringer  
**The Netherlands** - *Eric Kemmeren & Daniel Smit*  
C-782/22 XX (Preliminary Request)  
T-143/23 VF v Council  
T-144/23 Koninklijke Boskalis NV v. Council  
T-775/22 Vermilion Energy Netherlands and Others v Council

T-802/22 ExxonMobil Producing Netherlands and Mobil Erdgas-Erdöl  
v. Council  
T-803/22 Petrogas E&P Netherlands v. Council

12.30 – 14.00 Lunch Break

14.00 – 16.00 **Session 3** - Chair: Michael Lang

**Belgium** - *Luc De Broe*

C-295/21 Allianz Benelux

C-414/21 VP Capital NV

C-694/20 Orde van Vlaamse Balies u.a.

T-131/16 RENV, T-263/16 RENV, T-265/16, T-311/16, T-319/16, T-321/16, T-343/16, T-350/16, T-444/16, T-800/16, T-832/16, T-266/16, T-324/16, T-351/16, T-363/16, T-371/16, T-388/16, T-278/16, T-370/16, T-373/16, T-420/16, T-467/16, T-681/16, T-637/16, T-858/16 and T-867/16 Excess Profit Rulings

**Norway** - *Eivind Furusest*

E-3/21, PRA Group Europe AS v. Staten v/Skatteetaten

**Romania** - *Aurelian Opre & Romana Schuster*

C-391/23 Braila Winds (Preliminary Request)

C-387/22 Nord Vest (Opinion)

16.00 – 16.30 Coffee Break

16.30 – 17.45 **Guest Lecture Assoc. Prof. Dr. Eivind Furusest**  
"The Use of Tax Incentives to Promote the Change to a Green Economy"

18.00 **Reception**  
At the premises of the Institute for Austrian and International Tax Law,  
Campus WU, Building D3, 2<sup>nd</sup> floor

## TUESDAY, DECEMBER 5, 2023

- 09.00 – 10.30      **Session 4** - Chair: Alexander Rust
- Austria** - *Daniel Blum*  
C-602/23 Finanzamt für Großbetriebe (Preliminary Request)
- Sweden** - *Katia Cejic*  
C-39/23 Keva (Preliminary Request)
- Bulgaria** - *Ivan Lazarov*  
C-287/23 Entain Services (Preliminary Request)
- Spain** - *José Manuel Almudí Cid*  
C-305/23 Bacigan
- Hungary** - *Rita Szudoczky & Bence Péter Komár*  
C-318/22 GE Infrastructure
- 10.30 – 11:00      Coffee Break
- 11.00 – 12.30      **Session 5** - Chair: Rita Szudoczky
- Italy** - *Cesare Silvani*  
C-433/21 Contship Italia  
C-475/20 Admiral Gaming Network Srl
- Finland** - *Kristiina Äimä*  
C-676/21 Veronsaajien oikeudenvallontayksikkö
- Luxembourg** - *Paloma Schwarz (Presented by Rita Szudoczky)*  
C-457/21 P Commission gg Amazon (Opinion)  
C-432/23 Ordre des avocats du barreau de Luxembourg  
(Preliminary Request)
- Poland** - *Aleksandra Krajewska*  
C-18/23 Dyrektor Krajowej Informacji Skarbowej (Preliminary Request)
- 12.30 – 14.00      Lunch Break
- 14.00 – 15.30      **Session 6** - Chair: Daniel Blum
- Portugal** - *Dinis Tracana*  
C-340/22 Cofidis (Preliminary Request)  
C-420/23 Faurecia (Preliminary Request)  
T-95/21 Portugal v. Commission (Zone Franche de Madère)  
C-736/22 P Portugal v. Commission  
C-472/22 NO v. Autoridade Tributária e Aduaneira  
C-312/22 FL v. Autoridade Tributária e Aduaneira
- United Kingdom** - *Rita da Cunha*  
C-707/20 Gallaher Limited
- Liechtenstein** - *Martin Wenz*  
E-11/22 RS v. Steuerverwaltung des Fürstentums Liechtenstein
- 15.30 – 16.00      Coffee Break

16.00 – 17.00      **Session 7** - Chair: Georg Kofler

**Recent trends in CJEU Case Law**

Panel: *Melchior Wathelet*

*Richard Lyal*

*Philip Baker*

*Eric Kemmeren*