

# INVITATION

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## Conference

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

WU (Vienna University of Economics and Business),  
January 11-13, 2017, 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 2015 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, 2017 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, 2017, 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, 2016, 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](mailto:julia.macrory@wu.ac.at)).

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-----With friendly support of EY Stiftung Germany-----



## PROGRAMME

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### Conference

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

WU (Vienna University of Economics and Business),  
January 11-13, 2017, Vienna, Austria

**Wednesday, January 11, 2017**

18:00

#### WELCOME RECEPTION

Welcome address:

**Donato Raponi / Antonio Victoria-Sanchez**, European Commission,  
**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, 2<sup>nd</sup> floor  
1020 Vienna

**Thursday, January 12, 2017**

08:30

#### Conference opening

Donato Raponi, European Commission  
Michael Lang, Institute for Austrian and International Tax Law, WU

## Session 1      Efficiency of the EU VAT System: Infringement Procedures

08:30 – 10:30

*Keynote speakers/papers :*

**Bernhard Schima**, Legal Adviser, Assistant to the Director General, Legal Service, European Commission

**Preliminary ruling and infringement procedure in VAT: relationship, similarities and differences.**

**Marta Owsiany** , European Commission

**Infringement procedure as an efficient tool for tax harmonization: shortcomings and needs for improvement?**

**Gregor Maderbacher**, Legal secretary, Court of Justice of the European Union

**The role of the CJEU in infringement proceedings: approach and methods used, differences to preliminary rulings.**

**Antonio Victoria Sanchez**, European Commission

**The role of the European Commission in infringement proceedings: obligations, rights and practical approach.**

**Franz Koppensteiner**, Federal Chancellery of Austria

**The role of Member States in infringement proceedings: reaction to and implementation of results of infringement proceedings.**

**Karl-Heinz Haydl**, GE Corporate

**The role of businesses in infringement proceedings**

*Chairs:*

**Donato Raponi**, European Commission

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

**Juliane Kokott**, Advocate General, CJEU

10:30 – 11:00

Coffee Break

## Session 2      Efficiency of the EU VAT System: Dispute Resolution and Dispute Prevention

11:00 - 13:00

*Keynote speakers/papers :*

**Walter Hellerstein**, Distinguished Research Professor & Francis Shackelford Distinguished Professor in Taxation Law Emeritus

**Jean-Claude Bouchard**, Avocat associé, TAJ société d'avocats

**Dispute resolution and prevention in VAT: advance (cross-border) rulings, cooperative compliance, mutual agreement procedure, arbitration, mediation: which way to prefer?**

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

**Dispute resolution in VAT: *status quo* under the EU VAT Directive and rooms for improvement**

**Donato Raponi**, European Commission

**Francesca Vitale**, Agenzia Entrate, Italy

**Dispute prevention: advance (cross-border) rulings:  
experience of the pilot project and the way forward**

**Mark Hammond-Giles**, Confederation of British Industries

**Business perspective on the above mentioned  
aspects.**

*Chairs:*

**Donato Raponi**, European Commission

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

**Juliane Kokott**, Advocate General, CJEU

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,  
(on VAT grouping)

**Oskar Henkow**, Lund University (on public bodies)

*Chairs:*

**Antonio Victoria Sanchez**, European Commission

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

*Panel:*

**Marlon Van Amersfoort**, Shell

**Kerstin Alvesson**, Swedish Tax Agency

**Caroline Heber**, MPI for Tax Law and Public Finance,  
Munich; Institute for Austrian and International Tax Law, WU

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:*

**Antonio Victoria Sanchez**, European Commission

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

*Panel:*

**Jessica Dove**, Vodafone

**Hilde Bervoets**, Belgian Ministry of Finance

19:00 Meeting point.

**20:00** Typical Vienna **Heurigen Dinner** on invitation of the Mayor of Vienna.  
Please see separate information in the conference binder.

## **Friday, January 13, 2017**

### **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

*Chairs:*

**Antonio Victoria Sanchez**, European Commission

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

*Panel:*

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

**Marcos Alvarez**, Spanish Tax Administration

10:30 – 11:00 Coffee Break

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

11:00 – 12:30 *Keynote paper:* **Andrea Parolini**, Catholic University of Piacenza, Maisto e Associati

*Chairs:* **Antonio Victoria Sanchez**, European Commission  
**Josef Schuch**, Institute for Austrian and International Tax Law

*Panel:* **Georg von Streit**, Deutsche Post  
**Marcos Alvarez**, Spanish Tax Administration

12:30 – 14:00 Lunch Break

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

14:00 – 15:30 *Keynote paper:* **Marie Lamensch**, Vrije Universiteit Brussel, Katholieke Universiteit Leuven (KULeuven) and Catholic University of Louvain

*Chairs:* **Antonio Victoria Sanchez**, European Commission  
**Josef Schuch**, Institute for Austrian and Int. Tax Law, WU

*Panel:* **Lena Odelberg**, Volvo  
**Bláithín nic Giolla Rua**, Department of Finance, Ireland

15:30 – 16:00 Coffee Break

**Session 8 Recent Case Law of the CJEU in the area of VAT – In which direction does the CJEU go?**

16:00 – 17:30 *Chairs:* **Donato Raponi**, European Commission  
**Michael Lang**, Institute for Austrian and International Tax Law, WU

*Panel:* **Juliane Kokott**, Advocate General, CJEU  
**Mariken van Hilten**, Judge at the Supreme Court of the Netherlands & Universiteit van Amsterdam  
**Christoph Wäger**, Judge at the Federal Fiscal Court, Germany  
**Ine Lejeune**, Partner Tax Policy - Dispute resolution & Litigation, Avocat/Advocaat, Law Square  
**Ben Terra**, University of Lund

17:30 – 18:00 **Closing Remarks**

**Donato Raponi**, 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, 2<sup>nd</sup> 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.