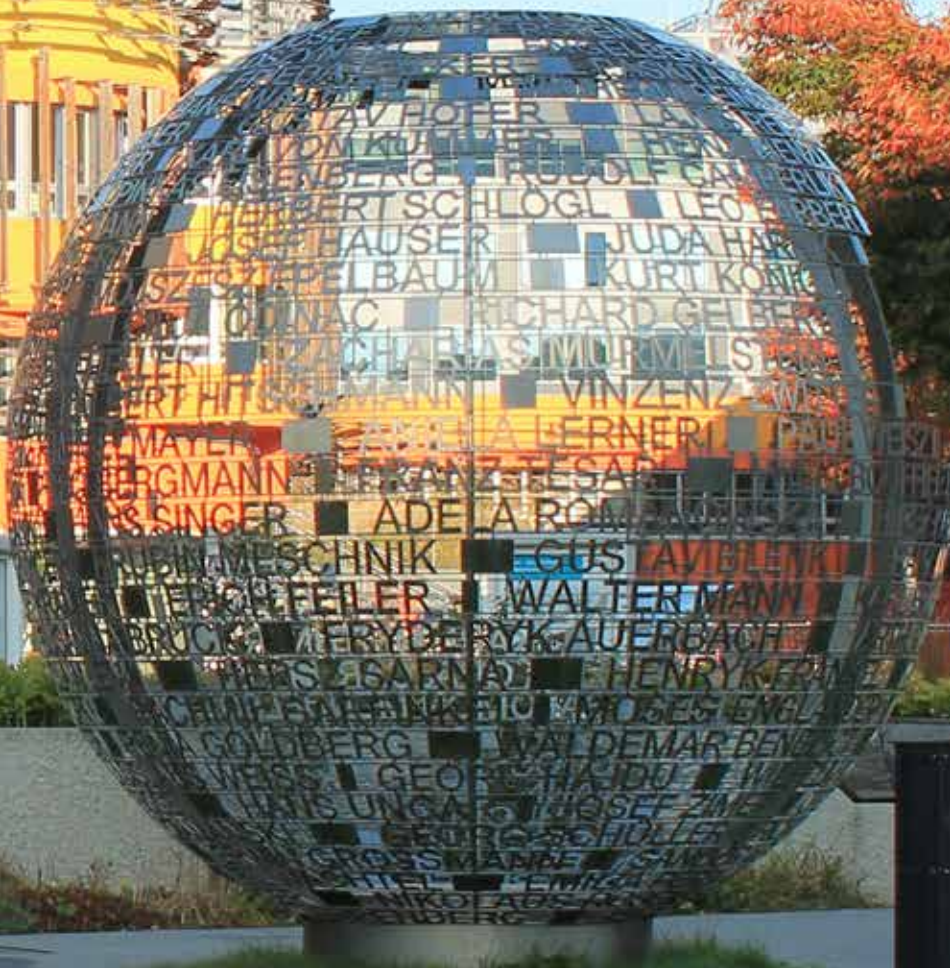


# Recent and Pending Cases at the CJEU on Direct Taxation

## International Conference



December 15-17, 2024 • Vienna



Institute for Austrian and  
International Tax Law **Vienna**

## Conference

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

December 15-17, 2024

## Program

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### SUNDAY, DECEMBER 15, 2024

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

### MONDAY, DECEMBER 16, 2024

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: *Michael Lang*
- Germany** - *Alexander Rust & Roland Ismer*  
C-142/24 Familienstiftung (Request)  
C-627/22 AB v Finanzamt Süd  
BFH 13. 3. 2024, I R 1/20
- Italy** - *Guglielmo Maisto*  
C-92/24-C-94/24 Banca Mediolanum (Request)  
C-660/22 Ente Cambiano società cooperativa per azioni
- Norway** - *Eivind Furuseth*  
E-7/23 ExxonMobil Holding Norway AS v Staten v/Skatteetaten  
E-3/21 Judgment in Case E-3/21 – PRA Group Europe AS v Staten v/Skatteetaten
- 10.30 – 11.00 Coffee Break

- 11.00 – 12.30      **Session 2** - Chair: *Pasquale Pistone*
- Luxembourg** - *Werner Haslehner*  
                                 C-451/21 P, C-454/21 P Engie  
                                 C-457/21 Commission v Amazon.com and Others  
                                 C-432/23 Ordre des avocats du barreau de Luxembourg
- Ireland** – *Emer Hunt*  
                                 C-465/20 Apple
- UK** - *Philip Goeth*  
                                 C-555/22 United Kingdom v Commission and Others
- Austria** - *Claus Staringer*  
                                 BFG 5. 1. 2024, RV/4100535/2016; 9. 2. 2024, RV/6100676/2016;  
                                 26. 3. 2024, RV/6100677/2016
- European Commission** – *Harold Nyssens*
- 12.30 – 14.00      Lunch Break
- 14.00 – 16.00      **Session 3** - Chair: *Alexander Rust & Claus Staringer*
- Belgium** - *Filip Debelva*  
                                 C-623/22 Belgian Association of Tax Lawyers and Others  
                                 C-135/24 John Cockerill (Request)  
                                 C-119/24 Chefquet (Request)  
                                 REA/TPI Leuven, 27 Oct. 2023, Case 21/942/A
- Slovakia** – *Matej Kačaljak*  
                                 C-201/24, A.En. Slovensko s.r.o. (Request)
- France** - *Marilyne Sadowsky*  
                                 C-141/24 Direction régionale des finances publiques d’Île de France  
                                 and de Paris
- 16.00 – 16.30      Coffee Break
- 16.30 – 17.45      **Honorary Lecture: Prof. Tracy A. Kaye**  
                         "The Global Minimum Tax: Consequences for the EU-US Relationship"  
                         Panel:  
                         *Prof. Georg Kofler (Discussion Leader)*  
                         *Prof. Tracy A. Kaye*  
                         *Prof. Alexander Rust*  
                         *Prof. Karoline Spies*  
                         *Prof. Claus Staringer*  
                         *Prof. Rita Szudoczky*
- 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 17, 2024

09.00 – 10.30 **Session 4** - Chair: *Rita Szudoczky*

**Netherlands** - *Eric Kemmeren & Daniël Smit*

C-360/22 Commission v Netherlands (Capital retraite après transfert)

C-459/22 Commission v Netherlands (Transfert de valeur de droits à pension)

C-585/22 Staatssecretaris van Financiën

**Sweden** – *Katia Cejje & Bertil Wiman*

C-39/23 Keva

T-112/22 Svenska Bankföreningen and Länsförsäkringar Bank v Commission

**Lithuania** - *Aiste Medeliene*

C-228/24 Nordcurrent group (Request)

**Croatia** - *Nevia Čičin-Šain*

C-277/23 Ministarstvo financija (Bourse Erasmus+) (Opinion)

10.30 – 11:00 Coffee Break

11.00 – 12.30 **Session 5** - Chair: *Daniel Blum*

**Poland** - *Agata Grabowicz*

C-18/23 Dyrektor Krajowej Informacji Skarbowej (Mode de gestion d'un OPC) (Opinion)

C-453/23 Prezydent Miasta Mielca (Opinion)

C-322/22 Dyrektor Izby Administracji Skarbowej we Wrocławiu

**Spain** - *José Manuel Almudí Cid*

C-289/23 Corván (Opinion)

C-110/23 Autoridad Portuaria de Bilbao v Commission

T-509/14 Decal España v Commission

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

C-387/22 Nord Vest Pro Sani Pro

C-392/24 PPC Renewables Romania (Request)

C-261/24 Alizeu Eolian (Request)

12.30 – 14.00 Lunch Break  
14.00 – 15.00 **Session 6** - Chair: *Karoline Spies*

**Portugal** - *Dinis Tracana*

C-340/22 Cofidis

C-420/23 Faurécia

C-525/24 Santander Renta Variable España Pensiones, Fondo de Pensiones (Request)

C-685/23 Corner and Border SA (Request)

**Bulgaria** - *Ivan Lazarov*

C-287/23 Entain Services (Order)

**Slovenia** - *Mateja Babič*

C-447/22 Slovenia v Flašker and Commission

15.00 – 15.30 Coffee Break

15.30 – 17.30 **Closing Panel: Current Trends in Direct Taxation**  
Chair: *Georg Kofler*

Panellists:

*Andreas Kumin*

Judge at the CJEU

*Bernd Hammermann*

Judge at the EFTA Court

*Melchior Wathelet*

Former Attorney General at the CJEU

*Richard Lyal*

European Commission

*Philip Baker*

Visiting Professor at the University of Oxford

*Servatius van Thiel*

Professor at the Vrije Universiteit Brussel

*David Hummel*

Référéndaire in the cabinet of AG Kokott at the CJEU,  
Professor at the Universität Leipzig