

Recent and Pending Cases at the CJEU on Direct Taxation

International Conference



November 20-22, 2025 • 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

November 20-22, 2025

Program

THURSDAY, NOVEMBER 20, 2025

- 18:00 **Introduction of a Global Minimum Tax**
Presentation of selected research results (funded by the Anniversary Fund of the Oesterreichische Nationalbank (OeNB) – No. 18760)
Georg Kofler
- 18:30 **Reception**
- At the premises of the Institute for Austrian and International Tax Law, WU Vienna, Building D3, 2nd floor

FRIDAY, NOVEMBER 21, 2025

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

- 08:30 – 09:00 Registration
- 09:00 – 10:30 **Session 1** - Chair: *Michael Lang*
- Belgium** – *Edoardo Traversa*
 104/2025/8267 UTPR request
 C-436/23 Volvo Group Belgium
 C-135/24 John Cockerill SA
 C-524/23 Commission vs Belgium
 C-662/24 Commission vs Belgium
 C-150/25 Marhaux
- Germany** – *Roland Ismer & Alexander Rust*
 C-142/24 Familienstiftung
 C-533/25 F Corporation (Free Movement Capital) - Bundesfinanzhof
 C-477/25 State Aid - Bundesfinanzhof
 C-223/25 Finanzamt Siegburg/Agreement on the Free Movement of Persons – Tax Court Cologne

- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **Session 2** - Chair: *Pasquale Pistone*
- Luxembourg** - *Werner Haslehner*
C-138/24 Commission vs Luxembourg
- Sweden** – *Bertil Wiman & Katia Cejje*
C-241/25 Société Générale
C-577/25 Commission vs Sweden
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **Session 3** - Chair: *Rita Szudoczky*
- Austria** – *Claus Staringer*
C-602/23 Finanzamt für Großbetriebe
C-475/25 Finanzamt für Großbetriebe
BFG 7. 3. 2025, RV/7102685/2022, RV/7103283/2023
- Netherlands** – *Eric Kemmeren & Daniël Smit*
C-492/25 Ottman
C-493/25 Bolring
C-494/25 Reintkamp
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **Session 4** - Chair: *Daniel Blum*
- Poland** – *Karolina Tetlak*
C-18/23 Dyrektor Krajowej Informacji Skarbowej
C-197/25 A
C-430/25 Gena
C-434/25 Sanofi
- Norway** – *Eivind Furuseth*
23-035418TVI-TOSL/03
- 18:15 Meeting Point for **Departure to Heurigen Dinner**
at Hotel Spark by Hilton (bus transfer)
- 19:00 **Typical Viennese Heurigen Dinner at "Fuhrgassl-Huber"**
by invitation of the Mayor of Vienna
- 22:00 Return to Hotel Spark by Hilton (bus transfer)

SATURDAY, NOVEMBER 22, 2025

09:00 – 10:30 **Session 5** - Chair: *Claus Staringer*

Italy – *Giuglielmo Maisto*

C-92/24 - C-94/24 Banca Mediolanum

C-592/24 Société Générale

Latvia – *Māris Jurušs*

C-497/25 Maxima

Czech Republic – *Ondřej Málek*

C-828/24 Erdrich Umformtechnik

10:30 – 11:00 Coffee Break

11:00 – 12:30 **Session 6** - Chair: *Alexander Rust*

Spain - *José Manuel Almudí Cid*

C-601/23 Credit Suisse Securities

C-139/25 IShares Europe

C-776/23 - C-780/23 Commission vs Spain

C-874/24 Commission vs Spain

Slovakia – *Matej Kačaljak*

C-201/24, A.En. Slovensko s.r.o.

12:30 – 14:00 Lunch Break

14:00 – 15:00 **Session 7** - Chair: *Nevia Cicin-sain*

Lithuania – *Aistė Medelienė*

C-228/24 Nordcurrent Group

C-203/25 Neo Group

France - *Marilyne Sadowsky*

C-287/25 OP mobility

C-288/25 - C-289/25 Société Générale

15:00 – 15:30 Coffee Break

15:30 – 16:30 **Closing Panel: Current Trends in Direct Taxation - Part I**

Chair: *Georg Kofler*

Panellists:

Philip Baker

Visiting Professor at the University of Oxford

Bernd Hammermann

Judge at the EFTA Court

David Hummel

Référéndaire in the cabinet of AG Kokott at the CJEU,

Professor at the Universität Leipzig

Wim Roels

European Commission

16:30 – 17:30 **Closing Panel: Current Trends in Direct Taxation - Part II**

Chair: *Rita Szudoczky*

Panellists:

Melchior Wathelet

Former Attorney General at the CJEU

Richard Lyal

European Commission

Servatius van Thiel

Professor at the Vrije Universiteit Brussel