

The ATOZ Chair for European and International Taxation at the University of Luxembourg and the University of Linz are delighted to invite you to a Conference on:

## Landmark decisions in direct tax jurisprudence

### Abstract

This conference will explore the history, impact, and potential for further development of the CJEU's and the EFTA Court's landmark decisions relating to direct taxation. The presentations, to be delivered by leading practitioners and academics in the field, will explain the background, legal framework, and arguments leading up to the various decisions as well as their impact on subsequent Court decisions. Attention will be paid to the Court's initial reasoning and any shading or nuancing thereof in the case law built thereon. Moreover, each presentation will explore the strengths and weaknesses of the Courts' reasoning and potential developments. Finally, additional commentary will be offered by current or former CJEU and EFTA Court Judges, Advocates General, members of the EU Commission, and members of domestic courts.

### Date

**Thursday, 23 January 2014 from 8.30 am to 6.10 pm**

### Location

University of Luxembourg  
Salle Tavenas  
102, avenue Pasteur  
L-2310 Luxembourg  
[http://www.fr.uni.lu/media/files/plan\\_salle\\_tavenas\\_pdf](http://www.fr.uni.lu/media/files/plan_salle_tavenas_pdf)

### Registration

**Registration Fee: 100 € (waived for students)**

Registration includes refreshments, and a conference book which will be sent to you directly after publication (lunch on your own). Payment has to be done prior to the Conference.

**Register** no later than **15 January 2014**, by sending an e-mail including the registrant's last name, first name and institution to:  
[fdef-colloques@uni.lu](mailto:fdef-colloques@uni.lu)

### Contact

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# Landmark Decisions in Direct Tax Jurisprudence

## Programme

- 08h30 ; Opening of the Conference  
Werner Haslehner, University of Luxembourg  
Keith O'Donnell, ATOZ
- 08h40 ; Objective Ability to Pay – Gerritse  
Edoardo Traversa  
University of Louvain
- Subjective Ability to Pay – Schumacker  
Alfredo Garcia Prats  
University of Valencia
- Dividend Taxation: Outbound and Inbound –  
Verkooijen and ACT Group Litigation  
Joachim Englisch  
University of Münster
- Discussants:**  
Pasquale Pistone, IBFD and WU Vienna  
Alexander Rust, University of Luxembourg  
Carl Baudenbacher, President EFTA Court
- 10h25 ; Coffee break
- 10h55 ; Taxation of Permanent Establishments –  
Avoir Fiscal  
Werner Haslehner  
University of Luxembourg
- Losses – Marks & Spencer  
Isabelle Richelle  
University of Liège
- Exit Taxation – de Lasteyrie du Saillant  
Kelly Stricklin-Coutinho  
PricewaterhouseCoopers Legal LLP London
- Discussants:**  
Richard Lyal, European Commission  
Pall Hreinsson, Judge EFTA Court  
Juliane Kokott, Advocate General
- 12h40 ; Lunch break (on your own)
- 14h10 ; Abuse – Cadbury Schweppes  
Stella Raventos  
ECIJA
- Cohesion – Bachmann  
Dennis Weber  
University of Amsterdam
- Mutual Recognition and Neutralization –  
Denkavit Internationaal  
Alexander Rust  
University of Luxembourg
- Discussants:**  
Paschalidis Paschalis, Référendaire ECJ  
Georg Kofler, University of Linz  
Edoardo Traversa, University of Louvain
- 15h55 ; Coffee break
- 16h25 ; Double Taxation – Kerckhart Morres  
Volker Heydt  
Law Office of Volker Heydt
- Free Movement of Capital and Third  
Countries – FII Group Litigation  
Pasquale Pistone  
IBFD and WU Vienna
- Non Profit Organizations – Stauffer  
Anzhela Yevgenyeva  
Oxford University
- Discussants:**  
Werner Haslehner, University of Luxembourg  
Richard Lyal, European Commission  
Christine Stix-Hackl,  
Former First Advocate General
- 18h10 ; Closing of the conference  
Georg Kofler, University of Linz  
Alexander Rust, University of Luxembourg