



EU Tax Law at Your Fingertips >

**VAT and the case law of the
European Court of Justice**
Practical approach to selected topical issues

Barcelona, 10 February 2012

in cooperation with the
Barcelona Bar Association

Objective

This training course will provide tax law practitioners with an in-depth analysis of the most recent landmark judgments of the ECJ on VAT with a focus on their practical impact on national tax systems.

Venue

c/ Mallorca, 283
08037 Barcelona

Speakers

Christian Amand, Tax Lawyer, Xirius, Brussels; Chairman of the VAT and indirect taxation group of the Confederation Fiscale Européenne (CFE)

Erwan Loquet, Partner, BDO Tax and Accounting, Luxembourg; Chairman of the VAT Working Group at the Luxembourg Bankers Association (ABBL)

Who should attend?

The course is suitable for practitioners working in VAT issues: tax lawyers, tax advisors and lawyers in private practice who wish to gain a detailed understanding of this topic.

Methodology

This is an interactive course that will analyse the case law through real cases to ensure practical applicability of the tax law issues raised.

Contact



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Supply of services vs supply of goods

Exemptions

Right of deduction – Formalities of the invoice

09:00 Impact of ECJ cases on national legislation and in practice

- Interaction between EU law and National law
- Direct effect – Supremacy - Implementation of the directives

The Treaties / The directives / the methods of interpretation

- C-15/81 Gaston Schul
- C-294/84 Profant
- C-36/99 Ideal Tourisme

Economic activity and taxable person, Supply, and Place of supply

- C-16/93Tolsma
- C-60/90 Polysar
- C-384/95 Landboden Agrarendienst
- C-355/06 Van der Steen
- C-210/04 FCE Bank
- C-186/89 Van Tiem
- C- 269/86 Mol
- C-380/88 Safe
- C-97/90 Lennarzt
- C-30/89 Commission v France
- C-168/84 Berkholz
- C-8/03, BBL
- C-37/08, RCI
- C-277/09, RBS Deutschland
- C-430/09 Euro Tyre Holding BV

11:00 Coffee break

11:30 The right of deduction

- C- 268/83 Rompelman
- C-32/03 I/S Fini H
- C-465/03 Kretztechnik
- C-333/91 Satam
- C-342/87 Genius Holding
- C-90/02 Bockhemulh
- C-98/98 Midland bank

Exemptions without right of deduction

- C-348/87 Sufa
- C-453/93 Bulthuis Griffioen
- C-237/09 De Fruytier
- C-216/97 Gregg and Gregg
- C-253/07 Canterbury Hockey Club
- C-464/10 Henfling, Davain, Tanghe
- C-358/97 Commission v. Ireland
- C-451/06 Gabrielle Walderdorf

13:00 Lunch

Responsibilities – Liability

Financial services

Public sector

14:00 **Carousel Fraud**

- Joined cases C-439/04 and C-440/04 Kittel and Recolta Recycling
- C-384/04 Federation of technological industries (FTI)
- Joined cases C-354/03, C-355/03 and C-484/03 Optigen

Abusive practices

- C-103/09 Weald Leasing
- C-277/09, RBS Deutschland Holdings
- C-425/06 Part Service
- C-321/05 Kofoed
- C-255/02 Halifax and others
- C-223/03, Huddersfield
- C-419/02, BUPA
- C-260/95 DSDF

16:00 **Coffee break**

16:30 **VAT and Financial services**

- C-103/09 Weald Leasing
- C-277/09 RBS Deutschland
- C-53/09 Loyalty Management
- C-175/00 AXA UK
- C-363/05 JP Morgan Fleming
- C-453/05 Ludwig
- C-435/05 Investrand
- C-472/03, Arthur Andersen
- C-8/01, Taksotoringen
- C-235/00, CSC

VAT of public sector activities

- C-246/08 Commission v. Finland
- C-102/08, Salix
- C-437/06 Securenta
- C-288/07 Isle of Wight Council and Others
- C-284/04, T-Mobile Austria and others
- C-169/04 Abbey National
- C-446/98 Fazenda Pública

18:00 **End of conference**

Programme may be subject to amendment!
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