



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



## PROGRAMME

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### EATLP 2022 Congress

### “Taxation of companies in economic and financial distress”

WU (Vienna University of Economics and Business)  
Welthandelsplatz 1, 1020 Vienna, Austria  
June 16-18, 2022

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#### Thursday, June 16, 2022

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|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14:00 – 18:30 | <b>Congress registration</b> (LC Forum)                                                                                                                                                                                                     |
| 16:00 - 16:20 | <b>Presentation of interaction between EATLP and European Institutions</b> (for EATLP members only)                                                                                                                                         |
| 16:20 - 17:20 | <b>General Assembly</b> (for EATLP members only)                                                                                                                                                                                            |
| 17:20 – 17:40 | <i>Coffee Break</i>                                                                                                                                                                                                                         |
| 17:40 - 18:00 | <b>Welcome Addresses</b><br>Adolfo Martín Jiménez, Chairman EATLP<br>Michael Lang, Vice Rector Research and Human Resources, Head of the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) |
| 18:00 - 19:00 | <b>Inaugural lecture “Redesigning a university through architecture”</b><br>Christoph Sommer, Former Head of Development of Campus WU                                                                                                       |
| 19:00 - 21:00 | <b>Get-together</b> (LC Forum)                                                                                                                                                                                                              |

## Friday, June 17, 2022

- 08:00 – 12:00      **Congress registration** (LC Forum)
- 08:30 – 18:00      **Doctoral Poster Program** (LC Forum)
- 08:30 – 08:35      **Opening of the Congress**  
Adolfo Martín Jiménez, Chairman EATLP

### **Congress subject:** **“Taxation of companies in economic and financial distress”**

- 08:35 - 08:40      **Introduction to the Congress Subject**  
Daniel Gutmann, Chairman EATLP Academic Committee
- 08:40 - 08:50      **General Remarks**  
General Reporter, Eleonor Kristoffersson (Sweden)

### **Session 1 – Tax effects of impairment and waivers**

- 08:50 - 08:55      **Introduction**  
General Reporter, Eleonor Kristoffersson (Sweden)
- 08:55 - 09:10      **Overall view**  
Sigrid Hemels (Netherlands)
- 09:10 - 09:50      **Dialogue with National Reporters**  
**National Reporter**, (tbc)  
**National Reporter**, (tbc)  
**Switzerland**, René Matteotti
- 09:50 - 10:10      **Discussion**
- 10:10 - 10:40      *Coffee break*

## **Session 2 – Cross-border losses suffered by companies in distress**

- 10:40 - 10:50      **Introduction**  
General Reporter, Eleonor Kristoffersson (Sweden)
- 10:50 - 11:05      **Overall view**  
**Cross-border losses in EU Law (Case Law of the CJEU) – merits of the current case law in regard to final losses**  
Adam Zalasiński (European Commission)
- 11:05 - 11:40      **Dialogue with National Reporters**  
**France**, Gilles Dedeurwaerder  
**Finland**, Marianne Malmgrén  
**Austria**, Daniela Hohenwarter-Mayr
- 11:40 - 12:00      **Discussion**
- 12:00 - 13:00      *Lunch*

## **Session 3 – Losses over time, in restructurings and in take-overs**

- 13:00 - 13:10      **Introduction**  
General Reporter, Eleonor Kristoffersson (Sweden)
- 13:10 - 13:25      **Tax policy issues related to the tax treatment of losses**  
Guglielmo Maisto (Italy)
- 13:25 - 14:00      **Dialogue with National Reporters**  
**Germany**, Erik Röder  
**Sweden**, Mats Höglund  
**Czech Republic**, Radim Boháč
- 14:00 - 14:20      **Discussion**
- 14:20 - 14:30      *Short break*

#### **Session 4 – Collection of taxes in times in distress**

- 14:30 - 14:40      **Introduction**  
General Reporter, Eleonor Kristoffersson (Sweden)
- 14:40 - 14:55      **The ability to pay principle and Covid 19 measures**  
Irma Mosquera Valderrama (Netherlands)
- 14:55 - 15:25      **Dialogue with National Reporters**  
**National Reporter**, (tbc)  
**Austria**, Sabine Kanduth-Kristen  
**Hungary**, István Simon
- 15:25 - 15:45      **Discussion**
- 15:45 - 16:15      *Coffee break*

#### **Session 5 – VAT, Transfer Pricing and State Aid: specific issues involving companies in distress**

- 16:15-16:20      **Introduction**  
General Reporter, Eleonor Kristoffersson (Sweden)
- 16:20-16:30      **VAT**  
Thematic Reporter, Tina Ehrke-Rabel (Austria)
- 16:30-16:40      **State Aid**  
Thematic Reporter, Raymond Luja (Netherlands)
- 16:40-16:50      **Transfer Pricing**  
Thematic Reporter, Raffaele Petruzzi (Italy)
- 16:50-17:10      **Discussion**
- 17:10-17:20      **General Conclusions**  
General Reporter, Eleonor Kristoffersson (Sweden)
- 17:20-17:30      **Closing Remarks**
- 19:00 – 22:30      *Vienna city hall dinner*



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## **Saturday, June 18, 2022**

- 09:00 - 09:15      **Introduction**  
Daniel Gutmann, Chairman of the EATLP Academic Committee
- 09:15 - 09:30      **Conferral of the EATTA Award**
- 09:30 - 10:15      **Presentation by the EATTA Awardee**
- 10:15 - 10:30      **Presentation 2023 Congress Luxembourg**  
Werner Haslehner, Luxembourg
- 10:30 - 11:00      *Coffee break*
- 11:00 - 12:30      **Academic Topic: Online teaching and online events: feedback  
on recent innovative experiences**
- 12:25 - 12:30      **Wrap-up and conclusion**  
Daniel Gutmann, Chairman of the EATLP Academic Committee