# PROGRAMME

**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

## Thursday, June 16, 2022

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<th>Time</th>
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<td>14:00 – 18:30</td>
<td>Congress registration (LC Forum)</td>
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<td>16:00 - 16:20</td>
<td>Presentation of interaction between EATLP and European Institutions (for EATLP members only)</td>
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<td>16:20 - 17:20</td>
<td>General Assembly (for EATLP members only)</td>
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<td>17:20 – 17:40</td>
<td>Coffee Break</td>
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| 17:40 - 18:00 | Welcome Addresses  
Adolfo Martín Jiménez, Chairman EATLP  
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 | Inaugural lecture “Redesigning a university through architecture“  
Christoph Sommer, Former Head of Development of Campus WU |
| 19:00 - 21:00 | Get-together (LC Forum)                                               |
Congress subject:
"Taxation of companies in economic and financial distress"

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
Portugal, Filipe Cerqueira Alves
Italy, Giuseppe Corasaniti
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 Zalasinski (European Commission)

11:05 - 11:40  Dialogue with National Reporters
   France, Gilles Dedeurwaerder
   Finland, Marianne Malmgren
   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)

   Germany, Erik Röder
   Sweden, Mats Höglund
   Czech Republic, Radim Boháč

13:55 - 14:15  Discussion

14:15 - 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**
- **Poland**, Edgar Drozdowski
- **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**
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