



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 - *Ceremonial Hall 1*

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|---------------|---|
| 14:00 – 18:30 | <b>Congress registration</b> ( <i>LC Forum</i> )  |
| 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 (LC Forum)</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> ( <i>LC Forum</i> )   |

## **Friday, June 17, 2022- Ceremonial Hall 1**

- 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**  
**Portugal**, Filipe Cerqueira Alves  
**Italy**, Giuseppe Corasaniti  
**Switzerland**, René Matteotti
- 09:50 - 10:10      **Discussion**
- 10:10 - 10:40      *Coffee break (LC Forum)*

## **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 Malmgrén  
**Austria**, Daniela Hohenwarter-Mayr
- 11:40 - 12:00      **Discussion**
- 12:00 – 12:10      **Group picture**
- 12:10 - 13:00      *Lunch (WU Mensa, D1)*

## **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 - 13:55      **Dialogue with National Reporters**  
**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 (LC Forum)*

#### **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 (Rathausplatz 1, 1010 Vienna)*



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## **Saturday, June 18, 2022 - Ceremonial Hall 1**

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|---------------|---|
| 09:00 - 09:15 | <b>Introduction</b><br>Daniel Gutmann, Chairman of the EATLP Academic Committee                     |
| 09:15 - 09:30 | <b>Conferral of the EATTA Award</b>   |
| 09:30 - 10:15 | <b>Presentation by the EATTA Awardee</b>  |
| 10:15 - 10:30 | <b>Presentation 2023 Congress Luxembourg</b><br>Werner Haslehner, Luxembourg                        |
| 10:30 - 11:00 | <i>Coffee break (LC Forum)</i>  |
| 11:00 - 12:30 | <b>Academic Topic: Online teaching and online events: feedback on recent innovative experiences</b> |
| 12:25 - 12:30 | <b>Wrap-up and conclusion</b><br>Daniel Gutmann, Chairman of the EATLP Academic Committee           |