

# CFE ECJ Task Force



**22 April 2021**

Univ.-Prof. DDr. Georg Kofler, LL.M.  
Chairman of the ECJ Task Force



Institute for Austrian and International Tax Law • [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)



- The CFE ECJ Task Force generally **meets four times a year for full-day meetings**.
- It aims at analyzing Court decisions with wide impact and providing high-level practical input to the European Institutions, tax practitioners and the academic world on selected judgments by the Court of Justice of the European Union through its **Opinion Statements**.
- Moreover, the CFE ECJ Task Force
  - **contributes to the work of the International Fiscal Association (IFA)** and
  - participates actively in the **organisation of and as speakers at the annual conferences at the University of Luxembourg**.

# Task Force | *Members*

- Members of the ECJ Task Force
  - **Alfredo Garcia Prats** (Spain)
  - **Werner Haslehner** (Luxembourg)
  - **Volker Heydt** (EU, Belgium)
  - **Eric Kemmeren** (Netherlands)
  - **Georg Kofler** (CFE, Austria) – Chair since 2013
  - **Michael Lang** (Austria)
  - **João Félix Pinto Nogueira** (IBFD, Portugal)
  - **Emmanuel Raingeard de la Blétière** (France)
  - **Stella Raventos-Calvo** (CFE, Spain)
  - **Isabelle Richelle** (CFE, Belgium)
  - **Alexander Rust** (Austria, Germany)
  - **Rupert Shiers** (CFE, UK)

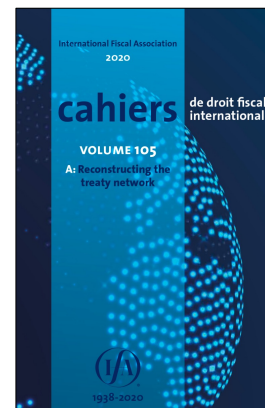
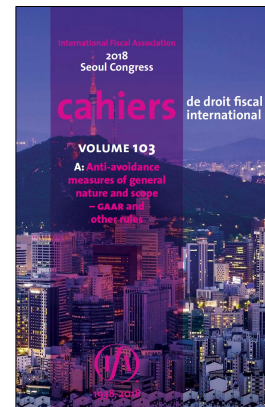
- Opinion Statement ECJ-TF 1/2019 on the CJEU decision of 31 May 2018 in Case C-382/16, **Hornbach-Baumarkt**, concerning the application of transfer pricing rules to transactions between resident and non-resident associated enterprises (= ET 2019, 446-452).
- Opinion Statement ECJ-TF 2/2019 on the CJEU decisions of 26 February 2019 in Cases C-115/16, C-118/16, C-119/16 and C-299/16, **N Luxembourg I et al**, and Cases C-116/16 and C-117/17, **T Danmark et al**, concerning the “beneficial ownership” requirement and the anti-abuse principle in the company tax directives (= ET 2019, 487-502).
- Opinion Statement ECJ-TF 3/2019 on the CJEU decision of 22 November 2018 in Case C-575/17, **Sofina**, on withholding taxes, losses and territoriality (= ET 2020, 91-97).
- Opinion Statement ECJ-TF 4/2019 on the CJEU decision in Case C-135/17, **X-GmbH**, concerning the application of the German CFC legislation in relation to third countries (= ET 2020, 152-157).

- Opinion Statement ECJ-TF 1/2020 on the General Court decisions of 24 September 2019, in Cases T-760/15 and T-636/16, **The Netherlands v. Commission (Starbucks)**, and Cases T-755/15 and T-759/15, **Luxembourg v. Commission (Fiat Finance and Trade)**, on State Aid granted by transfer pricing rulings (= ET 2020, 222-230).
- Opinion Statement ECJ-TF 2/2020 on the CJEU decision of 3 March 2020 in Case C-75/18, **Vodafone Magyarország Mobil Távközlési Zrt.**, on progressive turnover taxes (= ET 2020, 555-564).
- Opinion Statement ECJ-TF 3/2020 on the General Court judgments of 15 July 2020 in the Cases T-778/16 and T-892/16, **Ireland v. Commission and Apple v. Commission**, on State aid granted by tax rulings fixing the attribution of profits to permanent establishments in Ireland (= ET 2021 [in print]).

# Opinion Statements | 2021

- Opinion Statement on Assessing the **Compatibility of the ATAD CFC Provisions with EU Primary Law** (to be finalized later in 2021)
- Opinion Statement on the CJEU decision of 20 January 2021 in Case 484/19, **Lexel**, concerning the deductibility of cross-border interest payments to a group company (= ET 2021 [in print]).

- The CFE ECJ Task Force has **contributed to the International Fiscal Association (IFA)** by preparing the **EU Reports** for
  - the **2018** congress (on “Seeking anti-avoidance measures of general nature and scope – GAAR and other rules”, published in CDFI Vol. 103a (2018), 61-93) and for
  - the **2020** congress (on “Reconstructing the treaty network”, CDFI Vol. 105a (2020), 53-78).
- Those reports were **prepared within and by the members of the ECJ Task Force** with the support of **CFE’s President, Piergiorgio Valente**.



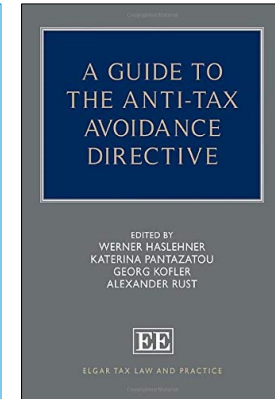
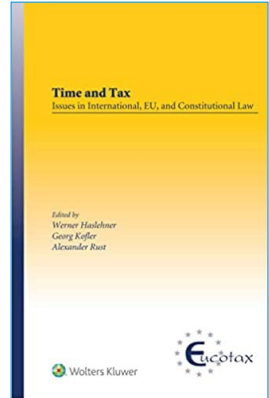
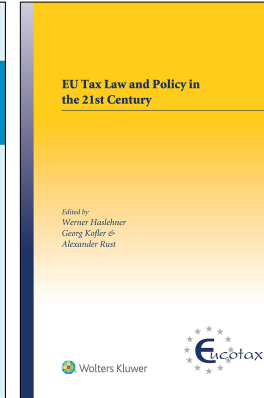
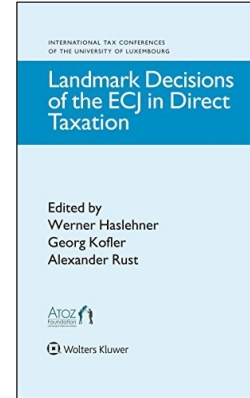


- Finally, the CFE ECJ Task Force and its members are also **actively involved in the organisation of and as speakers at the annual conferences at the University of Luxembourg**.
- Topics over the last years have been
  - **“Landmark Decisions in Direct Tax Jurisprudence”** (2014);
  - **“Primary Law Limits to Direct Taxation: Fundamental Rights, Fundamental Freedoms and State Aid”** (2015);
  - **“EU Tax Policy in the 21st Century”** (2016);
  - **“Time and Tax”** (2017);
  - **“Tax and the Digital Economy”** (2018);
  - **“The Anti-Tax Avoidance Directive”** (2019);
  - **“Alternative Dispute Resolution in International Taxation”** (2021).



# Conferences | *Luxembourg*

- The **books** containing the written contributions for the conferences are edited by Task Force Members **Werner Haslehner, Georg Kofler and Alexander Rust together with Aikaterini Pantazatou** (University of Luxembourg) and have been published by **Kluwer** and **Edward Elgar**, respectively, and are well accepted and widely cited in academic literature.



# Thank you!



**Institute for Austrian and International Tax Law** ■ [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

