

UNIRI



Department of Corporate and Financial Law,  
University of Rijeka – Faculty of Law

and

International Bureau of Fiscal Documentation (IBFD)

organize the international conference

4<sup>th</sup> Rijeka Tax Law Day:

*Procedural aspects of Value Added Tax*

April 29, 2022

Online event

## Background and introduction

Value added tax nowadays constitutes one of, if not the most important pillar of public finance systems in a number of countries. In the European Union, the rules regulating substantive aspects of VAT (e.g. taxable person, tax base, exemptions, etc.) have been harmonized to a significant extent through secondary EU legislation. Conversely, the procedural facet of VAT law still remains in the domain of national legislators, as encapsulated by the principle of “procedural autonomy” of Member States. However, as emphasised in the rich case law of the CJEU, the latter finds its limits in the requirements of effectiveness and equivalence, as well as in the necessity to protect some fundamental procedural rights of the taxpayer. Against this backdrop, this conference serves to explore various vexing issues of VAT procedural law, focusing primarily on EU VAT. A distinguished line-up of speakers, including academics and tax practitioners, will pay special attention to the identification of some common standards that reflect a modern vision of tax procedures.

The conference marks the 4<sup>th</sup> Rijeka Tax Law Day, a series of academic events started in 2018 by the University of Rijeka, Faculty of Law, in close cooperation with IBFD (Amsterdam), as one of the leading centres of excellence in international and EU tax law. The general mission of Rijeka Tax Law Day is to bring together theoretical and practical perspectives on contemporary tax landscape, with a specific emphasis on procedural tax law. In doing so, we aim to provide valuable insights to domestic and international audience, including tax academics, lawyers, judges, tax officials, tax advisors and other professionals involved with taxation.

# Conference agenda

10.00 – 10.10      *Welcome words*

## *Section I*

10.10 – 10.40      Addressing tax disparities in a harmonised system:  
selected procedural issues  
*Keynote lecture by Prof. Dr. Pasquale Pistone (IBFD / Vienna  
University of Economics and Business / University of Salerno)*

10.40 – 11.00      Nexus criteria in EU VAT law: substantive and procedural  
aspects  
*Assist. Prof. Dr. Stjepan Gadžo (University of Rijeka)*

11.00 – 11.20      Cross-border VAT refunds: lessons from ECJ's case law  
*Assist. Prof. Dr. Giorgio Beretta (University of Amsterdam)*

11.20 – 11.40      *Open discussion*

11.40 – 12.00      *Break*



## Section II

- 12.00 – 12.20 Taxpayer's right of defence in EU VAT  
*Keynote lecture by Prof. Dr. David Hummel (legal secretary at the Court of Justice of the European Union)*
- 12.20 – 12.40 Invoice requirements under EU VAT  
*Assist. Prof. Dr. Nevia Čičin-Šain (WU Vienna)*
- 12.40 – 13.00 Access to the CJEU in VAT cases  
*Ine Lejeune (Attorney at Ine Lejeune BV / PhD candidate at the University of Amsterdam)*
- 13.00 – 13.20 *Open discussion*
- 13.20 – 14.00 *Break***

## Section III

- 14.00 – 14.20 Temporal effects of ECJ's decisions in the VAT area: implications for national tax procedures  
*Keynote lecture by Prof. dr. Eleonor Kristoffersson (Örebro University)*
- 14.20 – 14.40 Preliminary ruling procedures in the VAT area  
*Assist. Prof. Dr. Ricardo García Antón (Tilburg University)*
- 14.40 – 15.20 Panel discussion – 'Pathways to more efficient prevention and settlement of VAT disputes'  
*Panellists: Ine Lejeune; Fabiola Annacondia (Principal VAT Specialist at IBFD); Vladimir A. Batarelo, LL.M. (Partner at Batarelo Dvojkovic Vuchetich Law Firm LLP)*
- 15.20 – 15.30 Conclusions and closing remarks  
*Prof. Dr. Nataša Žunić Kovačević (University of Rijeka)*

*Program and Organizational Committee:*

*Prof. dr. Nataša Žunić Kovačević (University of Rijeka, Faculty of Law)*

*Prof. dr. Edita Čulinović Herc (University of Rijeka, Faculty of Law)*

*Prof. dr. Pasquale Pistone (IBFD/WU Vienna/University of Salerno)*

*Prof. dr. Eleonor Kristoffersson (Örebro University)*

*Asst. Prof. Dr. Stjepan Gadžo (University of Rijeka, Faculty of Law)*

*Asst. Prof. Dr. Nevia Čičin-Šain (WU Vienna)*

This year the conference will be held as an online event only. There is no conference fee, however all participants are required to register by filling out the [online registration form](#). The link to the event will be sent via e-mail to all registered attendees at least three days before the date of the conference.

For any additional information please contact Asst. Prof. Dr. Stjepan Gadžo ([sgadzo@pravri.hr](mailto:sgadzo@pravri.hr)).

