

Preface

The Court of Justice of the European Union (CJEU) is a driving force in the field of European Union indirect taxation. As the significance of VAT as a revenue source continues to grow, it is increasingly valuable and important for business practitioners, government and judiciary representatives, and academics alike to have a forum for the thorough analysis and exchange of opinions on indirect taxation cases pending at the CJEU.

From January 22nd to 24th, 2025, the WU Vienna University of Economics and Business, Institute for Austrian and International Tax Law hosted the conference: **Court of Justice of the European Union: Recent VAT Case Law**. This conference project began upon the initiative of the Taxation and Customs Union Directorate of the European Commission. This year, the twelfth conference in this series was held at the Institute. It was a resounding success and brought together leading academics, judges, government and business representatives from all over the world. The cases presented and the issues raised at the conference are published in this book.

We are very grateful to the authors who not only delivered impressive presentations and articles but also committed themselves to an extremely ambitious schedule, which allowed for vivid exchanges during the conference. This further enabled us to address an extensive number of areas as well as to publish this book. It goes without saying that all opinions expressed in this book can only be attributed to the respective authors themselves and not necessarily to their employers or employees, to the editors involved, or to any other organization or committee.

This publication is supported by funds of the Oesterreichische Nationalbank (Austrian Central Bank, Anniversary Fund, project number: 18715). We would like to express our sincere gratitude for Linde's cooperation and swift realization of this publication project.

Above all, we would like to thank the members of the Institute for Austrian and International Tax Law, in particular Caroline Ristic, Christina Sudrat and Matthias Bauer, who were responsible for the organization and preparation of the conference and getting the book published. Likewise, Jenny Hill contributed greatly to the completion of the book by editing and polishing texts for the authors, many of whom were writing in English as a foreign language. Furthermore, we are grateful to Kilian Posch who helped in organizing the conference and editing this book.

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