

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 increase, it is increasingly valuable and important for business practitioners, government representatives, and academics alike to have a forum for the thorough analysis and exchange of opinions on indirect taxation cases pending at the CJEU.

On 29 to 31 January 2019, the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) hosted a 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 and was the sixth conference in this series to be held at the Institute. The conference was a resounding success and brought together leading academics, judges, government representatives, 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 allowed 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 employees; to the editors involved, their employers or employees; or to any other organization or committee.

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 and, in particular Renée Pestuka, who was responsible for the organization and preparation of the conference and getting the book published. Likewise, Eleanor Campbell 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 also grateful to Desiree Auer who also helped in organizing the conference and editing this book.

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