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 García 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 Statements | 2019

- 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 Statements | 2020


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

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).
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!