

IATJ 16th Assembly

11/12 September, 2026

Munich, Germany

AGENDA

Thursday, 10 September 2026

Location: Bundesfinanzhof, Ismainger Straße 109, 81675 Munich

- | | |
|--------------------------|--|
| 12:00 p.m. to 15:00 p.m. | Meeting of the Executive Committee |
| 15:00 p.m. to 16:30 p.m. | Meeting of the Board Directors |
| 18:00 p.m. | Get together, rain or shine (self payment/no reserved seating)
<i>Location: Biergarten of the Hofbräukeller am Wiener Platz Innere Wiener Straße 81667 Munich (https://www.hofbraeukeller.de/)</i> |

Friday, 11 September 2026

Location: Bundesfinanzhof, Ismainger Straße 109, 81675 Munich

- | | |
|--------------------------|---|
| 8:00 a.m. to 9:00 a.m. | Registration |
| 9:00 a.m. to 9:05 a.m. | Welcome by Dr. Hans-Josef Thesling
President Bundesfinanzhof |
| 9:05 a.m. to 9:10 a.m. | Welcome by Eugene Rossiter (Canada)
President IATJ |
| 9:10 a.m. to 9:15 a.m. | Presentation Agenda by Wim Wijnen (Netherlands)
Chairman PPC |
| 9:15 a.m. to 10:30 a.m. | Substantive Session on the Use of later OECD/UN Commentaries by Courts
Chair: Kees van Raad (Netherlands)
Panel: Malcolm Gammie (United Kingdom)
Céline Guibé (France)
Christian Levedag (Germany) |
| 10:30 a.m. to 10:45 a.m. | Health Break– coffee/tea |
| 10:45 a.m. to 12:00 p.m. | Substantive Session on the Use of later Commentaries by Courts |

Continued

- 12:00 p.m. to 14:00 p.m. **Lunch**
Location: Bundesfinanzhof, Ismainger Straße 109, 81675 Munich
- 14:00 p.m. to 15:30 p.m. **Substantive Session on Courts as Policymaker**
Chair: Michael Beusch (Switzerland)
Panel: Linda Haggren (Sweden)
 Paige Marvel (United States)
 Bernard McGabe (Australia)
- 15:30 p.m. to 15:45 p.m. **Health Break– coffee/tea**
- 15:45 p.m. to 17:15 p.m. **Substantive Session on Tax Procedures in Germany**
Chair: Suzanne Tiedchen (Germany)
Guest speaker: Wolfgang Schön¹ (Lecture on ‘GAARs in national, international and EU Law’)
Panel: Anette Kugelmüller (Germany)
- 18:30 p.m. **Cocktail Reception**
Location: Literaturhaus Munich (Bibliothek, 1st floor), Salvatorplatz 1, 80333 München (www.literaturhaus-muenchen.de)

Saturday, 12 September 2026

Location: Bundesfinanzhof, Ismaninger Str 109, 81675

- 9:00 a.m. to 10:30 a.m. **Substantive Session on Recent Case Law on Direct Taxes**
Chair: José António Coelho (Portugal)
Panel: Charles-Emmanuel Airy (France)
 Martin Nilsson (Sweden)
 Peter Panuthos (United States)
 Soelah Park (Korea)
- 10:30 a.m. to 10:45 a.m. **Health Break– coffee/tea**
- 10:45 a.m. to 12:00 a.m. **Substantive Session on Recent VAT/GST Case Law on the Origin and Scope of Deductions**
Chair: Mikko Pikkujämsä (Finland)
Panel: Edeltraud Lachmayer (Austria)
 Annie Rochat Pauchard (Switzerland)
 Henry Visser (Canada)
- 12:00 p.m. to 14:00 p.m. **Lunch**
Location: Bundesfinanzhof, Ismaninger Str 109, 81675

¹ Prof. Dr. Dr. h.c. Wolfgang Schön, Direktor Max-Planck – Institut für Steuerrecht und Öffentliche Finanzen, München (<https://www.tax.mpg.de>)

14:00 p.m. to 15:00 p.m.	Follow-up 8th Webinar on Beneficial Ownership by Q&A Chair: Wim Wijnen (Netherlands) Guest Speaker: Blazej Kuzniacki (Poland) ² Panel: Ted Cook (Canada) Philippe Martin (France)
15:00 p.m. to 15:15 p.m.	Health Break– coffee/tea
15:15 p.m. to 16:30 p.m.	Role-play on Resilience, behaviour and anger management Chair: Chris McNall (United Kingdom) Panel: Akin Ajibola (Nigeria) Emilie Bokdam (France) Csilla Heinemann (Hungary) Alexander van der Voort Maarschalk (Netherlands)
16:30 p.m. to 17:00 p.m.	IATJ Business Meeting Closing Word by Eugene Rossiter, President IATJ
17:00 p.m. to 17:30 p.m.	Final Words
19:00	Closing Dinner – “IATJ Oktoberfest” <i>Location: Löwenbräukeller, Stiglmaierplatz, Nymphenburger Str. 2, 80335 München (https://loewenbraeukeller.com)</i>

Sunday, 13 September 2026

Business:

9:00 a.m. to 12:00 p.m.	Meeting of the Executive and Board Directors <i>Location: Bundesfinanzhof, Ismaninger Str 109, 81675 Munich</i>
-------------------------	--

Permanent Program Committee

Emilie Bokdam (FRA)
Raphael Gani (SWI)
David Graham (CAN)
Christian Levedag (GER)
Peter Panuthos (USA)
Mikko Pikkujämsä (FIN)
Caroline Vanderkerken (BEL)
Wim Wijnen (NL)

² Ph.D. Hab., Attorney-at-Law, Associate Professor at the Faculty of Law and Administration, Łazarski University, Warsaw (Poland) and Senior Research Affiliate at the Singapore Management University