

## FOURTH IATJ ASSEMBLY 2013 AMSTERDAM



This year, while IBFD celebrates its 75<sup>th</sup> anniversary, the fourth Assembly of the International Association of Tax Judges (IATJ) was held on 30 and 31 August (immediately after the IFA Congress in Copenhagen), partly at IBFD and partly at the new building of the Palace of Justice of the Court of Appeal of Amsterdam.

Sixty judges from around the world gathered for an ambitious and well-attended programme. Due to a huge congress of 35,000 cardiologists, there appeared to be no hotel accommodations available in Amsterdam, so the participants were lodged in two hotels in Leiden. This unexpected logistic complication was solved with a shuttle to and from Leiden.

With seven substantive sessions and 30 speakers in only two days, the programme was quite a challenge. Professor Stef van Weeghel and Timothy Lyons were invited as speakers. The keynote speaker was Geert Corstens, President of the Dutch Supreme Court, who presented the equally theoretical and practical topic: Objective Law and Subjective Judges. This presentation was based on his debate in 2010 in the Peace Palace in The Hague on the occasion of the appointment of Bernard Schlink as Peace Philosopher, a prestigious Spinoza Fellowship distinction.

Other topics of this assembly included the borderline between tax avoidance and tax evasion, excise duties in the European Union, subjective elements in the VAT, recent case law on treaty override, the conclusive force of declarations of foreign authorities, and several transfer

pricing issues such as the interaction and relationship between treaty and domestic law, the OECD Guidelines, the procedural aspects of transfer pricing and secret comparables. All these topics were approached from a judicial perspective. All sessions were followed by an equally lively and productive discussion.

After the Friday morning sessions, the participants were taken by boat from IBFD to the new building of the Palace of Justice of the Court of Appeal of Amsterdam. The afternoon sessions were attended by members of the tax chambers of the Court, who showed participants around this architecturally innovative building attuned to the specific needs of the judiciary. The cocktail reception on the balcony with an unobstructed view over the Amsterdam harbour was a well-deserved respite after the intensive sessions of the long first day of the assembly.

On Saturday evening, the assembly concluded with a sightseeing boat tour through the Amsterdam canals and a dinner at the Okura hotel with a speech by Peter Wattel. On Sunday, an excursion was organized in Leiden to the Hortus Botanicus and the International Tax Center. Participants also enjoyed a boat trip through the canals of Leiden, a lunch at the lakes of the Kaag and a dinner in Amsterdam's old city gate, De Zijkpoort.

A more detailed report will be published in the Bulletin of February 2014 and on the IATJ website, [www.iatj.net](http://www.iatj.net).

The fifth IATJ Assembly will be held in the fall of 2014 in Washington, DC. ■

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