



**IATJ 2nd Assembly
September 9 and 10, 2011**

**Cercle National des Armées
La Maison des Officiers de France
8 Place St. Augustin
Paris**

AGENDA

Friday, September 9th, 2011

9:00 hrs to 12:00 hrs Registration

Business Session:

13:00 hrs to 15:00 hrs Business Meeting

15:00 hrs to 15:15 hrs Health Break

15:15 hrs to 17:00 hrs Substantive Issues

First Educational Session:

Tour de Table: Comparative Legal Systems

- Speakers from countries representative of differing approaches to tax disputes:

Peter Panuthos (United States)
Bernhard Weinschütz (Germany)
Richard Edmonds (Australia)
Chukwudi Joseph Amasike (Nigeria)
Alexandre Alkmim Teixeira (Brazil)
Brahim Zaim (Morocco)
Elize Okhuizen (Netherlands)
Manuel Hallivis-Pelayo (Mexico)
Humayun Kabir Chowdury (Bangladesh)

- Civil Law versus Common Law
- Full trial versus judicial review versus legal principles only
- Interactive / Q&A at end of each speaker to allow countries to self-identify/comment

- Speakers to address how their country's régime deals with:
 - administrative objections with the tax authorities
 - court appeals
 - procedures
 - restrictions
 - time and other constraints on judges
 - how unrepresented taxpayers are provided for
 - large versus small amounts
 - role of lawyers / accountants / agents
 - expert witnesses
 - relying on foreign court decisions
 - income tax versus VAT/
 - commodity taxes

17:30 hrs to 19:30 hrs

Reception

Saturday, September 10th, 2011

8:00 hrs to 9:00 hrs

Continued registration and refreshment

Second Educational Session:

Tour de Table : Comparative Domestic Issues

9:00 hrs to 12:00 hrs

Topic 1: ADR, Mediation and Settlement Conference Procedures

Chair: Ulrich Schallmoser, Germany

- Panellists: Eugene Rossiter, Canada;
Peter Panuthos, United States
- Tour de table on domestic approaches
 - Bilateral MAP obligations between countries
- Interactive / Q&A at end of each speaker to allow countries to self-identify/comment

Topic 2: Appeals from Tax Judges' Decisions

Chair: Marshall Rothstein, Supreme Court of Canada

- Panellists: Ulrich Schallmoser, Supreme Tax Court, Germany; Pierre Blais, Federal Court of Appeal, Canada, Bernard Peeters, Court of Appeal, Antwerp, Belgium
- Tour de table on domestic rights of further appeal
- Discussion of merits of different approaches
- Speakers from countries representative of differing approaches to issues

Topic 3: Costs Awards in Tax Appeals

Chair: Peter Panuthos, United States

- Panellists: Brent Paris, Canada; Friederike Grube, Germany
- Brief tour de table on applicable domestic rules, considerations, ranges etc

Third Educational Session:

13:00 hrs to 17:00 hrs

Significant Recent Developments in International Tax Law

Topic 1: Relevance of Foreign Court Decisions in Applying Tax Treaties

- Philippe Martin, France
- Pramod Kumar, India

Topic 2: Tax Treaty Case Law Update

- Pramod Kumar, India
- Wim Wijnen

Topic 3: Transfer Pricing Case Law Update

- Michael Ryer, Canada
- Alexandre Alkmim Teixeira, Brazil

Topic 4: Significant OECD Developments in International Tax

- Article VII Update: Hans Pijl, Netherlands
- Tax Havens, Tax Avoidance, Aggressive Tax Planning & Tax Crimes and Mutual Assistance Conventions: Patrick Boyle, Canada

Topic 5: Significant Value Added Tax VAT Decisions

- Friederike Grube, Germany

Guest Speaker: Hans Pijl, Tax Court of Appeal in The Hague, Netherlands

Dinner Session:

20:00 hrs

Programme Co-Chairs:

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