

August 31, 2011

**2011 IATJ 2nd Assembly – Paris**

**September 9th and 10th, 2011**

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

**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

Richard Edmonds, Australia

Bernhard Weinschütz, Germany

France

[Brahim Zaim, Morocco]

Elize Okhuizen, Netherlands

Alexandre Alkmim Teixeira, Brazil

Manuel Hallivis-Pelayo, Mexico

Chukwudi Joseph Amasike, Nigeria

[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:** **Law**

13:00 hrs to 17:00 hrs

### **Significant Recent Developments in International Tax**

#### **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:**

Patrick Boyle, Tax Court of Canada  
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