

2010 IATJ Assembly – Rome

August 27th and 28th, 2010

Westin Excelsior Hotel

Via Vittorio Veneto, 125

AGENDA

Friday, August 27, 2010

16:00 hrs to 19:00 hrs Registration

19:00 hrs to 21:00 hrs Reception

Saturday, August 28, 2010

8:00 hrs to 9:00 hrs Continued registration and refreshment

Business Session:

9:00 hrs to 9:15 hrs Opening remarks by IATJ President

9:15 hrs to 11:00 hrs Discussions with respect to IATJ organization; objectives and purpose; procedural matters, suggestions from Delegates and business resolutions including Nominating Committee Report.

11:00 hrs to 11:15 hrs Refreshment Break

First Educational Session: Tour de Table : Domestic Procedural Outlines

11:15 – 12:15 hrs Speakers from countries representative of
13:45 – 14:45 hrs differing approaches to tax disputes:

Vimal Ghandi, India
Philippe Martin, France
Olof Olsson, Finland
Ricarda Piliciauskas, Lithuania
Joao Francisco Bianco, Brazil
Eugene Rossiter, Canada

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

Second
Educational
Session:

Significant Recent Developments in International
Tax Law

15:00 – 16:30 hrs

*Willem Wijnen, Court of Appeal, Netherlands,
and Pramod Kumar, India Tax Appellate
Tribunal:
The Interpretation of Tax Treaties*

*Pramod Kumar, India Tax Appellate Tribunal:
Relevance of Foreign Court Decisions in
Applying Tax Treaties*

*Emmanuel Glaser, Conseil d'État (France):
Commissionaire Companies as Permanent
Establishments PEs – the Zimmer decision*

*Friederike Grube, Bundesfinanzhof
(Germany): Significant Value Added Tax VAT
Decisions*

*Clement Endresen, Supreme Court of Norway:
The Influence of the European Charter on
Human Rights ECHR on Procedures in Tax
Law Disputes*

*Richard Edmonds, Federal Court of Australia:
Recent Transfer Pricing Cases.*

*Patrick Boyle, Tax Court of Canada:
Significant OECD Developments -- Business
Profits, Artistes & Athletes, Revised Transfer
Pricing Guidelines, Mutual Agreement
Procedures, Partnerships and FTEs*

Dinner Session:
18:30 -- 20:30 hrs

Guest Speaker: Honourable Mr. Justice Marshall
Rothstein, Supreme Court of Canada

Programme Chair: Patrick Boyle, Tax Court of Canada,