



Dear Colleagues:

Greetings from the Board of Directors of the IATJ in early 2014.

I wish to report that the activities of the IATJ for 2013/2014 are continuing. I am pleased to announce that the 5<sup>th</sup> Assembly of the IATJ will be held in Washington, D.C. on October 23 and 24, 2014. Special Chief Judge Peter Panuthos of the U.S. Tax Court is Chairing the 5<sup>th</sup> Assembly and will be looking after all the logistics associated with same. Further particulars of the Assembly should be forthcoming in the next several weeks and will be on our website.



Special Chief Judge Panuthos ([stjpanuthos@ustaxcourt.gov](mailto:stjpanuthos@ustaxcourt.gov)) will also be Chairing the Program Committee for the 5<sup>th</sup> Assembly which is made up of Judge Wim Wijnen ([W.Wijnen@ibfd.org](mailto:W.Wijnen@ibfd.org)) from the Netherlands, Judge Friederike Grube ([Friederike.Grube@bfh.bund.de](mailto:Friederike.Grube@bfh.bund.de)) from Germany and Justice Randall Bocoock ([randall.bocoock@tcc-cci.ca](mailto:randall.bocoock@tcc-cci.ca)) from the Tax Court of Canada. They will be looking into developing the program for panels and presentations for the 5<sup>th</sup> Assembly, as well as looking to recruit speakers and panellists to make presentations. Your assistance and support in the success of the 4<sup>th</sup> Assembly will hopefully continue to make the 5<sup>th</sup> Assembly even more successful. If you are interested in participating in any panels or presentations, please contact any of these judges at your convenience.

I am pleased to report that the IATJ is continuing to grow and enhance its activities. There were over 60 judges in attendance at the 4<sup>th</sup> Assembly from over 17 countries and our membership is expanding steadily.

We are updating our website regularly. A more complete report of the 4<sup>th</sup> Assembly, including all papers presented are on the website. Attached is a report prepared by Judge Wim Wijnen on behalf of the IBFD with respect to the 4<sup>th</sup> Assembly in 2013 in Amsterdam.

Set out below is a listing of the Board of Directors and Executive for 2013/2014. Please feel free to contact any Board member to discuss any matters of interest or concern you may have, or to provide any suggestions with respect to the operation, management and maintenance of its affairs.

Kindest personal regards,

*E.P. Rossiter, President*

The 2013-2014 executive for the IATJ is:

Associate Chief Justice Eugene Rossiter (Canada), President;

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Judge Willem Wijnen (Netherlands), Treasurer

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executive members at large include:

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## 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 Zijlpoort.

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. ■

*Wim Wijnen*