

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – APRIL 14, 2014
8:30 am (Ottawa time) BY TELEPHONE CONFERENCE CALL

In attendance:

Associate Chief Justice Eugene P. Rossiter, Tax Court of Canada;
M. Philippe Martin, Conseil d'État, France;
Friederike Grube, Richter in am Bundesfinanzhof, Germany;
Justice Peter J. Panuthos, U.S. Tax Court;
Pramod Kumar, Income Tax Appellate Tribunal, India;
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.
Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in
Wroclaw, Poland;
Justice Clement Endresen; The Supreme Court of Norway;
Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y
Administrativa, Mexico;

Regrets:

Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The
Netherlands;
Judge Bernard Peeters, Belgium,
Brahim Zaim, President, Supreme Court Morocco.
Counselor João Francisco Bianco, Administrative Council of Fiscal
Appeals, Brazil;
Justice G. Tony Pagone, Federal Court of Australia;
Judge Manuel Garzón, Supreme Court of Spain;

1. Agenda:

The agenda proposed was approved as circulated.

2. Minutes of Meetings:

Upon a motion made, seconded and unanimously carried the minutes of the
following meetings were approved as circulated:

- a) January 20, 2014 meeting of the Board of Directors;
- b) February 24, 2014 meeting of the Executive.

3. Associate Chief Justice Rossiter reviewed the following:
 - a. a comprehensive financial report as of March 31, 2014;
 - b. rolling Budget for the year ended December 31, 2014;

4. Website: ACJ Rossiter reported as follows:
 - a. All information with respect to the 5th Assembly is now on the website including the registration forms. The next to final draft of the program as well as panelists and chairpersons will be put on the website in the near future.
 - b. The information from various jurisdictions has not yet been received with respect to the tax treaty jurisprudence from each country for 2013. Each Board member was reminded to turn their attention to this matter as soon as possible so that the information can be placed on the website.
 - c. Attempts have been made to collect information from individual members for the purpose of having their Court link put on the IATJ website. Such links have been received from.
 - [Tax Court of Canada](#)
 - [Federal Court of Appeal \(Canada\)](#)
 - [Supreme Court of Canada](#)
 - [First-tier Tribunal \(Tax Chamber\) of the UK](#)
 - [Upper Tribunal \(Tax and Chancery Chamber\) of the UK](#)
 - [Court of Appeal in Antwerp, Belgium](#)
 - [Administrative Council of Fiscal Appeals, Brazil](#)
 - [Federal Regional Court of the 3rd Region, Brazil](#)
 - [Federal Regional Court of the 4th Region, Brazil](#)
 - [Superior Court of Justice, Brazil](#)
 - [Supreme Federal Court, Brazil](#)
 - [Kuopio Administrative Court, Finland](#)
 - [Supreme Tax Court, Germany](#)
 - [Supreme Court of Switzerland](#)
 - [U.S. Tax Court, U.S.A.](#)
 - [Conseil d'État, France](#)
 - d. Website updates will be ongoing.

5. ACJ Rossiter provided an update with respect to the newsletters.
 - a. The January, 2014 newsletter provided an announcement with the particulars of the 5th Assembly plus the inclusion of the “Tax Haven” article regarding the 4th Assembly in Amsterdam.
 - b. The March, 2014 newsletter included an article by The Hon. D.G.H. Bowman re: Pro Bono Representation and Legal Aid and Self-Represented Litigation in the Tax Court of Canada.

- c. Upcoming newsletters will include articles by Justice Jennifer Davies from Australia; Justice Michael Beusch from Switzerland and Judge Nadia Djebali from the Netherlands. These will go out in April, May and June/July.

6. ACJ Rossiter provided a status report on memberships in the IATJ:
 - a. Presently invoiced are 60 individual plus 1 court membership;
 - b. Memberships paid to date for 2014 fiscal year are 44 individuals and 1 court membership for a total revenue of \$6,400.
 - c. We have five new members, one from India, Indonesia, the Netherlands, U.S.A. and Turkey respectively. There are prospects from Switzerland and Portugal.

7. 5th Assembly – Washington, D.C. – October 23 and 24, 2014

Judge Peter Panuthos provided a detailed report with respect to the 5th Assembly including particulars with respect to dates, logistics and the program. He advised of the work that has gone into the program with the panelists being filled in as well as chairpersons. ACJ Rossiter reported on the prospect of a reception to be held at the Canadian Embassy on Thursday, October 23, 2014.

8. Future conference calls: It was confirmed that there will be a future conference call of the Executive on May 12, 2014 at 8:30 am and of the Board on June 23, 2014 at 8:30 am.

There being no further business, the meeting was adjourned.

February 4, 2015

[DRAFT]
IATJ 5th Assembly
October 23 and 24, 2014
Washington, D.C., U.S.A.

AGENDA

Thursday, October 23, 2014

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|--------------------------|---|
| 8:00 a.m. to 9:00 a.m. | Registration
(8:45 a.m. to 12:00 noon registration continues) |
| 8:45 a.m. to 8:55 a.m. | Words of welcome |
| 8:55 a.m. to 9:15 a.m. | IATJ Business Meeting |
| 9:15 a.m. to 10:30 a.m. | Static v. Dynamic Interpretation (150 min.)
Chair: Manuel Hallivis-Pelayo (Mexico)
Panel: Magen Altuvia (Israel)
Michael Beusch (Switzerland)
Klaus-Dieter Druen (Germany)
Bernard Peeters (Belgium)
Alexandre AlkminTeixeira (Brazil) |
| 10:30 a.m. to 10:45 a.m. | Health Break |
| 10:45 a.m. to 12:00 p.m. | Static v. Dynamic Interpretation (continued) |
| 12:00 p.m. to 1:30 p.m. | Lunch |
| 1:30 p.m. to 3:00 p.m. | Media Relations and Handling (90 min.)
Chair: John O. Colvin (United States)
Panel: Richard Bauman (Canada)
Peter Darak (Hungary)
Robert Jan Koopman (Netherlands)
David Sellers, Asst Dir, AOUSC |
| 3:00 p.m. to 3:15 p.m. | Health Break |
| 3:15 p.m. to 4:45 p.m. | Tax Haven Jurisdiction (90 min.)
Chair: Philippe Martin (France)
Panel: Joao Francisco Bianco (Brazil)
Jennifer Davies (Australia) |

Anthony D.J. Gafoor (Trinidad-
Tobago)
P. K. Malhotra (India)
_____, (Netherlands)

Friday, October 24, 2014

9:00 a.m. to 10:30 a.m.

Double non-Taxation (165 min.)

Chair: Kees van Raad (Netherlands)

Panel: J. Patrick Boyle (Canada)
Malcolm Gammie (England)
Friederike Grube (Germany)
Pramod Kumar (India)
Albert G. Lauber (United States)
Petri Saukko (Finland)

10:30 a.m. to 10:45 a.m.

Health Break

10:45 a.m. to 12:00 noon

Double non-Taxation (continued)

12:00 noon to 1:30 p.m.

Lunch

1:30 p.m. to 3:00 p.m.
(min.)

Protection of the taxpayer in Court (90

Chair: Randall S. Bocoock (Canada)

Panel: Lewis R. Carluzzo (United States)
Vineet Kothari (India)
Annette Kugelmüller-Pugh
(Germany)
_____, (France)

3:00 p.m. to 3:15 p.m.

Health Break

3:15 p.m. to 5:00 p.m.
(min.)

US Tax Court and Comparative Look (105

(including Recusal)

Chair: Michael B. Thornton (United States)

Panel: Harald Jatzke (Germany)
Dagmara Dominik-Oginska (Poland)*
Tony Pagone (Australia)
Thomas Stadelmann (Switzerland)

5:00 p.m. to 5:30 p.m.

IATJ Annual Meeting continued and evaluation