

MINUTES OF THE MEETING OF THE  
DIRECTORS OF IATJ – AUGUST 29, 2013  
7:00 p.m. in Leiden, The Netherlands

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;  
Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;  
Judge Manuel Garzón, Supreme Court of Spain;  
Justice Clement Endresen; The Supreme Court of Norway;  
Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;  
Justice G. Tony Pagone, Federal Court of Australia;  
Pramod Kumar, Income Tax Appellate Tribunal, India;  
Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil;  
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.

Regrets:

Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;  
Judge Bernard Peeters, Belgium,  
Justice Peter J. Panuthos, U.S. Tax Court;  
Brahim Zaim, President, Supreme Court Morocco.

1. Agenda:

The agenda proposed was adopted as presented.

2. Minutes of Meeting of June 4, 2013:

The Minutes of the Meeting of the Board of Directors held June 24, 2013 were approved as circulated.

3. Budget Report:

A detailed financial report for the 2013 Actual Budget as of July 31, 2013, together with Financial Status as of July 31, 2013 were presented and reported upon by Associate Chief Justice Rossiter and were approved as circulated.

4. IATJ 4<sup>th</sup> Assembly Update:

Judge Wijnen reviewed the substantive program including the topics, panel make-up and the anticipated participation. He also discussed the other events for the 4<sup>th</sup> Assembly. It was agreed to have a local court where Assemblies held present as guests for the Assembly events.

5. Beneficial Interest:

Judge Bianco reported that an IFA panel on “Beneficial Interest” was organized mainly for lawyers and was held in Miami, U.S.A. in June, 2013. This event had been annual event for the last five years or so, and he had been asked to organize the panel from the IATJ to discuss Beneficial Interest. Judges from the IATJ from Mexico, Brazil, Guatemala and Canada attended on the panel.

6. IBDT International Symposium:

Judge Bianco explained the nature of the IBDF International Tax Symposium to be held in San Paolo, Brazil September 30 through October 1, 2013. The IBDT wanted participation of the IATJ on a panel in relation to “Influence of internal law on interpretation and application of tax treaties”. It was hoped to be a dialogue between developed countries and developing countries on the topic and the IATJ would present a panel.

7. Membership IATJ: There was a discussion about developing a list of names in each jurisdiction that could be followed up on for a membership drive, and then a letter or personal phone call. It was noted that language was a problem in several countries including Ghana, Mongolia and Kazakhstan.

8. Future Role of IATJ:

There was a discussion with respect to the future role of the IATJ. It was noted that a huge number of countries were represented, but not much depth in each different country. It was noted that what we find in the IATJ, that is:

- a. the ability to talk freely between judges from other countries on an annual basis;
- b. an exchange of contact information and activities of each Court.

There was also discussed the possibility of IFA developing its own forum for judges. There was a discussion about how much we cooperate with other associations as well as a discussion as to what we can do to advance the IATJ to make it more attractive to members.

9. There was a suggestion that possibly something could be done in recognition of membership in the IATJ. The question was left, what do we do and how do we advance the IATJ?

10. Interim Directorate:

Associate Chief Justice Rossiter, as President of the IATJ advised that the Tax Court of Canada would continue to act as interim directorate for the IATJ, on an indefinite basis, provided it was agreed to by the members of the IATJ and it was so agreed.

11. 5<sup>th</sup> Assembly Report:

In the absence of Special Chief Judge Peter Panuthos, the 5<sup>th</sup> Annual Assembly was presented for Washington, D.C. on October 16 and 17, 2014. There was a discussion with respect to the dates proposed which could conflict with IFA in India therefore new dates would be obtained. It was agreed that the 5<sup>th</sup> Assembly would be held in Washington, D.C. in 2014.

12. Nomination Committee:

The Nomination Committee Report was presented by Associate Chief Justice Eugene Rossiter, with a detailed explanation provided, and the report was adopted as circulated by the Board.

There being no further business, the meeting was duly adjourned.