

IATJ
MINUTES OF EXECUTIVE COMMITTEE MEETING
FEBRUARY 6, 2012 BY CONFERENCE
CALL – 9:30 a.m. (Canada/U.S.)
14:30 GMT (U.K.);
15:30 France, Netherlands, Germany, Belgium

Participants:

Eugene Rossiter (Tax Court of Canada), Philippe Martin (Conseil d'État, France), Wim Wijnen (Court of Appeal of 's-Hertogenbosch, The Netherlands), and Friederike Grube (Bundesfinanzhof, Germany).

Absent with regrets:

Bernard Peeters (Court of Appeal in Antwerp, Belgium).

1. The proposed agenda as circulated by ACJ Rossiter was approved (attached).

2. Minutes:

Minutes of the Board meetings of September 9, 2011 and September 11, 2011:

(a) The minutes of the Board meeting of September 9, 2011 were approved as circulated without amendment, save and except the name of Friederike Grube of Germany being in attendance.

(b) The minutes of the Board meeting of September 11, 2011 were approved as circulated with the following amendments:

Subparagraph 2.(ii)(c) is amended as follows:

(c) tax treaty interpretation such as static v. dynamic interpretation and how much each method is used as well as references to commentaries, articles 26, 31 and 32 of the Vienna Convention;

paragraph 2(iii) is amended as follows:

- Presentations of non-members of the association should be limited to other association members, IBFD members, OECD members or other international association members with approval of the Board, but not tax lawyers or accountants;
- (c) The minutes of the Business Meeting of the IATJ held September 9, 2011 were approved as circulated.

3. Financial:

- (a) The IATJ year ending October 31, 2011 budget was approved, with a slight amendment to the identify of the contributor of the reception sponsorship.
- (b) The IATJ financial status as of December 31, 2011 was approved as circulated.
- (c) The signing authority documents amending the signing authority for the IATJ from former President, Chief Justice Rip of the Tax Court of Canada and the Secretary-General, Associate Chief Justice Rossiter of the Tax Court of Canada, will be amended per the annual meeting new directors appointments to be the President of the IATJ, Associate Chief Justice Eugene P. Rossiter and the Secretary-General of the IATJ, Judge Friederike Grube. The signature authorization documents will be obtained as soon as possible.

4. Membership:

The President provided a report on the membership as of December 31, 2011 which was to be approximately 100. He confirmed that the invoices for the 2012 fiscal year will be forwarded shortly to the present membership with a covering letter. He also advised that approximately eighty to ninety percent of members are paying when invoices are sent out.

He also explained the reasons to support the membership:

- (a) An opportunity to network with other judges;
- (b) Access to the IBFD research database on tax treaties;
- (c) Access to the IATJ and their e-mail addresses;
- (d) Entitled to the quarterly newsletters, forwarded by the IATJ.

5. 3rd Assembly:

With respect to the Committee organizing the 3rd Assembly of the IATJ in Munich, Germany for October 18 and 19, 2012, Judge Friederike Grube advised the following:

- (a) A conference room has been booked at a cultural centre for the two day conference. The price includes microphones and a beamer and has the capacity for one hundred persons.
- (b) The conference room is close to six hotels which are all within a very short distance. Attached are the names, addresses, phone numbers and e-mail addresses of each hotel.
- (c) On October 18, 2012 a reception will be held at 7:30 p.m. at the Bundesfinanzhof, the Supreme Tax Court in Munich. This reception will be sponsored by the Ministry of Justice for Germany and the food and refreshments will be served at the reception. This location is approximately ten minutes from the conference venue and facilities will be available there for meetings of the directors of the IATJ.
- (d) The closing dinner for the IATJ on October 19, 2012 will be held at a separate location at a cost of approximately 50 Euro per person excluding alcohol. The location address is to be confirmed.
- (e) Lunch will be available at a Bavarian Restaurant a short walk from the conference centre at an approximate cost of 15 Euro per person.
- (f) Sponsorships are available from the Judges' Association of Germany.
- (g) The President will prepare a budget for the 3rd Assembly based on the assumption of 65 members of the Association attending.

(h) The program topics as provided by Justice Boyle, Co-Chairman of the Program Committee for the 3rd Assembly were discussed. There were five possible topics presented for the Assembly and those include the following:

- (i) Judicial Independence;
- (ii) Interpretation of Tax Treaties;
- (iii) GAAR and judicial anti-abuse doctrines;
- (iv) VAT;
- (v) Permanent establishments - OECD commentary revisions 2014.

There was a discussion with respect to possible chairpersons for each particular part of the program and the following names were suggested although this will be determined by the program committee:

Judicial Independence Chair– Judge Wim Wijnen (The Netherlands)
Interpretation of Tax Treaties– Dr. Manuel Hallivis Pelayo (Mexico)
GAAR and Judicial anti-abuse doctrines– Judge Jennifer Davies (Australia)
VAT – Judge Friederike Grube (Germany) and Judge Dagmara Dominik-Oginska (Poland); Permanent establishments - OECD commentary revisions 2014 Hans - Pijl.

It was emphasized that the program must be structured so that there is participation of non-speakers and we must also develop a speaker's code. There was discussions with respect to ensuring that there is not too much in the program and that we must be more specific with respect to the timelines for each aspect of the program. This will be left to the program co-chairs.

6. Further dates of Executive Committee conference calls:

It was determined that an additional conference call shall take place on February 29, 2012 at 9:30 a.m. and April 16, 2012 at 9:30 a.m., with directors' meetings to take place in March, 2012 and May 2012 with exact dates to be determined.

There being no further business, the meeting was adjourned

List of Hotels for the 3rd Assembly of the IATJ in Munich (18./19. October 2012)

1. Hilton München City (3 minutes walk)

Rosenheimer Straße 15
81677 München
Tel.: 0049/89-48040
Fax: 0049/89 4804-4804
www.hilton.de/muenchencity

2. Holiday Inn Munich – City Centre (3 minutes walk)

Hochstraße 3
81669 München
Tel.: 0049/89 4803-0
Fax: 0049/89 4487170
www.holidayinn.com/hotels/de/de/muchb/hoteldetail

3. Dorint Novotel München City (a littel less expensive...)

Hochstraße 11
81669 München
Tel.: 0049/89 66107-0
Fax: 0049/89 66107-999
www.novotel.com/novotel/fichehotel/de/nov/3280/fiche_hotel.shtml

4. DERAG Hotel Max Emanuel (about 109 € per night)

Rablstraße 10
81669 München
Tel.: 0049/89 45830-0
www.deraghotels.de/pages/ME.htm
reservierung.muenchen@derag.de

5. Hotel Pension Christl (about 80 € per night)

Rosenheimer Strasse 103
81667 München
Tel.: 0049/89 – 45 99 4430
Fax: 0049/89 – 48 88 81
Hotelchristl@t-online.de

6. Hotel Torbräu (about 10 minutes walk but beautiful))

Tal 41
80331 München
Tel.: 0049/89 24 234 0
Fax: 0049/89 24 234-235
info@torbraeu.de
www.torbraeu.de