

IATJ
MINUTES OF MEETING OF BOARD OF DIRECTORS
January 14, 2013 BY CONFERENCE
CALL – 9:00 a.m. (Canada/U.S.)

Participants:

Eugene Rossiter (Canada), Friederike Grube (Germany), Philippe Martin (France), Wim Wijnen (The Netherlands), Bernard Peeters (Belgium), Peter Panuthos (United States), Manuel Hallivis-Pelayo (Mexico), Joao Francisco Bianco (Brazil), Zaim Brahim (Morocco), Clement Endresen (Norway) and Malcolm Gammie (U.K.).

Regrets:

Pramod Kumar (India)

1. Agenda:

The proposed agenda, as circulated, was approved.

2. The reports as circulated to the Board of Directors on December 6, 2012 were approved, which included the following:

- a) Agenda and Minutes of the IATJ Board meeting of October 17, 2012;
- b) Agenda and Minutes of IATJ Board meeting of September 28, 2012;
- c) Agenda and Minutes of IATJ Board meeting of October 20, 2012;
- d) Copy of letter sent by President of IATJ to members of IATJ post-3rd Assembly;
- e) President of the IATJ's report to the 3rd Assembly;
- f) Minutes of IATJ 3rd Assembly;
- g) Financial Statement of IATJ as of October 31, 2012;
- h) List of Executive and Board of Directors for 2012 and 2013.

3. Financial Status: The financial report was presented by the President of the IATJ as well as a review of the financial status of the IATJ as

of December 31, 2012. It was noted that this has to be confirmed by a bank statement for December 31, 2012.

4. Website: The President reported that the website has been brought up to date with the addition of the Minutes of the Board of Directors meetings which have been circulated and the papers presented at the 3rd Assembly. The website will have added to it the summaries provided by members of various countries of the IATJ as and when they are received by the IATJ.

5. Newsletter: The President reported that the recent newsletter had been circulated which contained the speech presented at the closing dinner of the 3rd Assembly of the IATJ. Malcolm Gammie has acknowledged that he will be doing the article for the next newsletter which has been scheduled.

6. San Paolo, Brazil: Judge Bianco confirmed that the IBDT is conducting a conference on tax in San Paolo, Brazil during the first week of October, 2013. The IFA is sponsoring a panel in which they wish the IATJ to participate. The panel will be on international taxation with the topic being the relationship of internal law and the interpretation of tax treaties. The topic is to be formalized in the next several months.

Judge Bianco advised that the budget is available for airline tickets (economy class), as well as hotels for two or three members of the IATJ.

It was agreed that any Board members who wish to participate in the panel should make a submission with respect to same to the President of the IATJ by March 1, 2013 and a decision will then be made by the Executive Committee by March 18, 2013 as to what members of the Board will participate in the panel, for and on behalf of the IATJ. It was also approved that members of the IATJ Board will participate in the panel.

7. IFA Regional Sector Conference – Mexico: Judge Pellayo confirmed that there is to be a conference of the IFA Regional Sector in Mexico. It will be held in the Spanish language in March, 2013. There will be a panel of judges which will include Judge Bianco. There is no budget available to pay for travel expenses but there will be some judges who will be attending from South America.

8. Summary Tax Treaties and Euro Jurisprudence: Judge Wim Wijnen advised that he is going to finalize a template for the summaries to be presented to the IATJ for its website on the tax treaty litigation and Euro litigation. These templates will include a template for VAT, a template for Euro litigation as well as a template for litigation in tax treaties.

9. The President noted that it was delegated to the Board of Directors to appoint a Director from the Pacific Rim countries to represent the Board. Suggestions have been received from Australia for the appointment of Judge Tony Pagone as a director of the IATJ for a period of one year. It was unanimously agreed that Judge Tony Pagone would be appointed as a director for the IATJ for a period of one year (2012-2013).

10. Budget 2013: The President advised that he would prepare a budget for 2013 for presentation at the next Board meeting, taking into consideration the expenditures incurred in the past year including the projected expenses associated with the 4th Assembly in Amsterdam.

11. 4th Assembly in Amsterdam: Judge Wim Wijnen advised of the following:

- a) The Superior Court of the Netherlands and the Court of Appeal of Amsterdam agree that the IBFD takes the lead in the organization of the 4th Assembly and that this Assembly takes place partly at the IBFD and partly at the Court of Appeal in Amsterdam.
- b) After the morning session on Friday, August 30, 2013 it is suggested that the delegates would leave from the IBFD by boat, have lunch on the boat and travel to the new premises of the Court of Appeal of Amsterdam for the afternoon session. It was noted that the cost for this lunch would be less than if held at the IBFD. Also, he noted that the IBFD facility on that particular Friday is very crowded. After the afternoon session, there will be a tour of the facility provided by the judges of the Court of Appeal in the afternoon. A request to sponsor the welcome reception is submitted by the Court of Appeal to the Council of the Judiciary.
- c) The Friday a.m. session, that is August 30, 2013 and the session on Saturday, August 31 will be held at the IBFD facility with the assistance of the staff of the IBFD. Lunch will be provided by the IBFD at the IBFD facilities.

- d) With respect to a closing dinner, there are two options, one of which was to leave the building and travel by boat with a dinner on the board, or having a dinner on shore at some other facility. The dinner on the boat would likely be the least expensive.
- e) Judge Wijnen had approached Dr. Peter Wattel as a potential guest speaker for the closing dinner and he is to be confirmed with Judge Wijnen in the fullness of time.

With respect to other items, Judge Wijnen advised of the following:

- a) Accommodations: Accommodation may be a problem at this particular time because of a major medical conference which is being held in Amsterdam at the same time. He is going to provide us with a list of hotels in and about Amsterdam which may facilitate our expected 60 to 70 attendees;
- b) The President will prepare a draft budget to be reviewed with Judge Wijnen before presentation at the next Board meeting.
- c) Judge Wijnen will provide us with particulars with respect to the luncheons and dinner.
- d) Judge Wijnen will confirm that he will arrange for transportation of the members of the IATJ to and from the IBFD.
- e) The program will be developed by a committee, hopefully chaired by Judge Koopman and Dr. Ulrich Schallmoser as well as Judge Wijnen.
- f) Funding: Judge Wijnen is looking for a sponsor for funding a cocktail reception which will likely be by the Council for the Judiciary and possibly some funding by the IBFD for the closing dinner or the central IFA.

It was agreed that we will have follow up reports at the next meeting.

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