

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – JANUARY 20, 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;
Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;
Justice Peter J. Panuthos, U.S. Tax Court;
Judge Manuel Garzón, Supreme Court of Spain;
Pramod Kumar, Income Tax Appellate Tribunal, India;
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,
Brahim Zaim, President, Supreme Court Morocco.
Justice Clement Endresen; The Supreme Court of Norway;
Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil;
Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;
Justice G. Tony Pagone, Federal Court of Australia;

1. Agenda:

The agenda proposed was approved as circulated without any insertions or deletions.

2. Minutes of Meetings:

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

- a) August 29, 2013 meeting of the Board of Directors held in Leiden, the Netherlands;
- b) September 1, 2013 meeting of the Board of Directors held in Leiden, the Netherlands;
- c) Business Meeting of the 4th Assembly held on August 30, 2013 in Amsterdam, the Netherlands.

3. Budget Report:

The budget for the actual year ending December 31, 2013 was reviewed by the President. The financial status as of November 29, 2013 – the President reviewed the bank balance as of October 31, 2013 and the adjustments with respect to same, with the resulting bank balance of November 29, 2013 as per the circulated financial status. He noted that the most recent bank statement had come in for December 31, 2013 which coincides with the financial status as of November 29, 2013. These reports were both accepted.

4. Website:

The President noted that all the presentations from the 4th Assembly are on the website as well as the news of the most recent meeting and the updated list of the Board of Directors. It was agreed that the members of the IATJ would approach their Court to determine whether or not they could put a link on the website to members' courts and this is to be followed up on by a letter from the President to each particular member of the IATJ.

It was also noted that the website is much improved with the addition of the presentations of the 4th Assembly. The website shows a level of activity and the success of the 4th Assembly as well as previous Assemblies with the excellent presentations which are now available.

5. Newsletters:

The President reported that a newsletter will go out shortly, made up of brief announcements and the summary which Judge Wim Wijnen had presented to the IBFD regarding the 4th Assembly. Future newsletters are to go out on February 15, 2014 with an article by Judge Bowman; March 1, 2014 with an article by Judge Tony Pagone, April 15, 2014 with an

article by Judge Michael Beusch and June 1, 2014 with an article by Dr. Nadia Djebali.

The President also noted that in the future we hope to have graphics done up for the 5th Assembly which will go out with each particular newsletter.

6. Membership:

It was noted that the membership is relatively stable. There were three new members: one from India, one from Indonesia and most recently, Dr. Kees van Raad from the Netherlands. It was noted that letters of renewal are to go out very shortly. It was agreed that each member of the Board would endeavour to bring one new member to participate in the IATJ in 2014 in order to increase our level of involvement and increase our membership.

There was a brief discussion as to the incentives which go beyond the annual Assembly for members to participate and it was noted by Judge Wim Wijnen that one incentive was the access to the IBFD database.

7. IATJ 5th Assembly Update:

Judge Peter Panuthos, who is the Chairperson for the 5th Assembly, provided the following report:

- a. The 5th Assembly will be held on October 23 and 24 in Washington, D.C.
- b. The Assembly will be held in the Federal Judicial Centre next to Union Station which is the train station in Washington, D.C. This is a very secure and high-tech centre with conference rooms, break-out rooms, and all the amenities necessary for a successful Assembly will be provided including equipment, microphones, overhead projectors, et cetera, all at no cost.
- c. Health breaks and lunch breaks: Judge Peter Panuthos is going to make sure that there are appropriate amenities for health breaks and lunches. It is yet to be determined where the lunches will be held but this will be looked after in the future.

- d. The closing dinner will be held on October 24, 2014. This will be held at the U.S. Tax Court. It will be catered at an approximate cost of \$40 per person. The guest speaker is yet to be determined.
- e. On Thursday, October 23, 2014 there will likely be a cocktail reception possibly at a location such as the Canadian Embassy which is to be followed up on, but this is still in the planning.
- f. Hotels: It was reported that there are four or five hotels all in the local vicinity at a cost of approximately \$220 U.S. per night. Attempts will be made to arrange for a block of rooms.
- g. Program Committee: The Program Committee is chaired by Peter Panuthos, together with Judge Wim Wijnen (the Netherlands), Judge Friederike Grube (Germany) and Justice Randall Bocoock (Canada). There was a brief discussion with respect to the suggestion of topics for the programs which came from the meeting of the Board for September 1, 2013. The Program Committee is to review the topics and bring back a smaller number for review of the Board and then put out requests for participation in the panels.
- h. Spousal Program: Peter Panuthos advised that he will develop a spousal program for museums and possibly a Mount Vernon trip on Saturday, October 25, 2014. Enquiries were made about the possibility of a White House tour and this will be followed up on.
- i. Board Meetings: There will be a Board meeting on Wednesday, October 22, 2014 and Peter Panuthos will arrange for a location. The President advised that the IFA guidelines for speakers will be looked at and reviewed and adjusted and amended to appropriate guidelines for IATJ panel members. It was next agreed that there would be a telephone call monthly between the program committee with the President of the Association in attendance.

8. IFA Mumbai:

There was an enquiry by Judge Kumar with respect to a judges panel at IFA. It was noted that Judge Philippe Martin is on the Judges' panel at the IFA conference in Mumbai, but we want to ensure that there is no overlap of topics if possible.

9. Location of 6th Assembly:

It was noted that there was an invitation by the Vienna University of Economics and Business, Dr. Michael Lang, whereby they offered the free use of their facilities for the IATJ 6th Assembly in 2015. It was noted that in 2015 IFA's conference is to be in Basel, Switzerland and the first option should be given to IATJ Swiss members in order to organize the 6th Assembly in Switzerland. It was noted that we do not have any members at this time in the Austrian judiciary. It was also noted that the universities are interested in collaboration with the IATJ but there was agreement that the priority be given to the Swiss judges as to whether or not they would like to organize the 2015 6th Assembly. The President is to make contact with the University in Vienna for possible future conferences which will be considered at a later time.

It was also noted that the request for organizing the invitation to hold the IATJ Assemblies in different countries should come from the judiciary in that country as opposed to universities, even though we certainly do want a relationship with the universities.

10. Reports on Tax Treaty Jurisprudence:

It was agreed that the President would communicate with the lead IATJ member in each of the countries represented in the IATJ for the purpose of requesting that they do a summary of the tax treaty jurisprudence in their respective jurisdiction for 2013, using the template developed by Judge Wim Wijnen.

11. Executive and Board Meetings: It was confirmed that the upcoming Executive and Board of Directors meetings will be scheduled as follows:

January 20, 2014 (8:30 am Ottawa time) – Board Meeting
February 24, 2014 (8:30 am Ottawa time) – Executive Meeting
April 14, 2014 (8:30 am Ottawa time) – Board Meeting
May 12, 2014 (8:30 am Ottawa time) – Executive Meeting
June 23, 2014 (8:30 am Ottawa time) – Board Meeting

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