

IATJ
MINUTES OF MEETING OF BOARD OF DIRECTORS
June 24, 2013 BY CONFERENCE
CALL – 8:30 a.m. (Canada/U.S.)

Present: ACJ, Wim Wijnen, Friederike Grube, Joao Bianco, Malcolm Gammie, Clement Endresen, Pramod Kumar, Manuel Garzon, Manuel Pelayo, Tony Pagone, Philippe Martin.

Absent with regrets: Judge Bernard Peeters and Brahim Zaim, Peter Panuthos

1. The proposed agenda as circulated was approved.
2. The minutes of the Board of Directors of April 29, 2013 and the minutes of the meeting of the Executive Committee of June 4, 2013 were approved as circulated.
3. Financial Report May 31, 2013 – ACJ Rossiter provided a detailed and comprehensive financial report as of May 31, 2013 which was circulated to the Board members.
4. 4th Assembly Update – Judge Wim Wijnen, the Chair of the organizing committee for the 4th Assembly advised as follows:
 - (a) Substantive program: Judge Wijnen advised that there are twenty-nine speakers scheduled to speak over the period of two days and all the panels were settled. There was just one addition that has to be made with respect to the transfer pricing panel.
 - (b) Program events: Judge Wijnen explained that there will be directors meetings in the evening of Thursday, August 29, 2013 and the morning of September 1, 2013. He will provide particulars of time and location for same. He also reviewed the fact that the August 30, 2013 program will be at the Palace of Justice, via boat trip and there would be a tour of the Palace of Justice after the substantive program as well as a cocktail reception. Judge Wijnen explained the events of the substantive program on Saturday, August 31, 2013 as well as the speakers and then discussed the Sunday program including the day-long excursion after the directors meeting and the dinner that evening. Total cost is approximately 80 Euro per person. As the attendees register at the beginning of the Assembly they will confirm whether or not they will be attending for the excursion.

- (c) Logistics – Judge Wijnen confirmed that forty-one rooms have been reserved to date in Leiden and that the transportation will be provided from the hotels both in the morning and in the even, both to and from Amsterdam on both August 30 and 31, 2013. He confirmed the block of rooms are still available for reservations up until July 4 at IBIS and until July 10 at Golden Tulip. He will attempt to keep these blocks of rooms open even after those dates if possible.
5. Newsletters: Judge Malcolm Gammie is to provide an article by the first week of July, 2013. After that Philippe Martin will provide an article by July 15, 2013. Judge Pramod Kumar has completed an article known as non-discrimination in tax treaties and is to provide same. These articles will then be followed up and included in future newsletters.
 6. Nomination Committee: Associate Chief Justice Rossiter reviewed those members of the Board whose terms expire at the 4th Assembly in August, 2013, including the President, Eugene P. Rossiter, the Treasurer, Judge Wim Wijnen, Counsellor Joao Francisco Bianco, Justice Clement Endresen, Justice Pramod Kumar, Judge Manuel Garzon and Judge Tony Pagone. Associate Chief Justice Rossiter advised that at the recommendation of the Executive Committee, he was appointed as the nomination committee and any member whose term is expiring should communicate to ACJ Rossiter their intention as to whether they wish to continue to be a member of the Board and all members of the Board are invited to submit further additional names who might be considered as directors for the IATJ.
 7. Update on IATJ Panel in Miami – Judge Bianco provided an update with respect to the IATJ Judges’ Panel in Miami. Judge Bianco advised that the conference had been held a couple of weeks previously and had large number in attendance representing lawyers, government officials, professors, et cetera. The origin of the panel was sponsored by IFA and the panel was on the topic of beneficial interest and was quite successful and they are invited to organize an additional panel for next year.
 8. San Paolo, Brazil – This panel is also being sponsored by IFA as part of the research program. It is going to be a huge event and there is a panel being struck to discuss the internal law and its influence and interpretation in applying to tax treaties. The panel

is being made up of Judge Philippe Martin, Associate Chief Justice Rossiter, Judge Pelayo and also a Brazilian Judge yet to be named. Judge Pramod Kumar volunteered to participate also in the panel and Judge Bianco is to consider this and to advise him accordingly in the near future.

9. Membership recruitment – Associate Chief Justice Rossiter indicated that we should increase our efforts in membership recruitment. A list of all members is to be circulated to all Directors so that they can see who are members of the IATJ by country, and they can canvas their own contacts to determine who they can contact to invite to become members of the IATJ. The attributes which might be presented to new members of the IATJ include: (a) access to the database of the IBFD; (b) access to the website; (c) quarterly newsletters; (d) the annual assembly; (e) an opportunity to interact with other judges of the tax community from around the world; (f) access to each country’s litigation and tax treaties.
10. Tax treaty summary – Associate Chief Justice Rossiter confirmed that each member country had agreed to provide to the IATJ in January a summary of the tax treaty litigation that took place in their country in 2012. Only three countries have been responsive so he asked that the individual members ensure that the summaries are completed by their country and submitted to the IATJ so they can be placed on the website as soon as possible.
11. Report on 5th Assembly in Washington, D.C. – ACJ Rossiter confirmed that the Executive Committee had recommended that the 5th Assembly be held in Washington, D.C. This was agreed to by the Directors of the IATJ. Associate Chief Justice Rossiter also advised that he has had conference calls and discussions with Chief Judge Michael Thornton and Chief Special Judge Peter Panuthos who would basically be organizing the 5th Assembly. Judge Peter Panuthos is going to provide a report on his organizing efforts at the 4th Assembly. It would likely be that the 5th Assembly will be held in late September or early October, 2014.
12. There being no further business, the meeting was duly adjourned.